

Comparison of Factors that Influence Land and Building Tax Compliance in Lamongan Regency

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Abstract

Took the object in Lamongan district because the level of compliance in paying taxes is still low, namely only 3 of the 27 sub-districts in Lamongan district are compliant in paying taxes. This research will examine the effect of e-system implementation, level of education, awareness, income, tax sanctions, and level of public trust in the government on land and building tax compliance. This research uses primary data obtained from a survey via a questionnaire measured on a 1-5 Likert scale. The sampling technique uses comparative purposive sampling. Then the hypothesis is tested using SPSS'22. The results obtained for the southern region are that the level of education, awareness, tax sanctions, and the level of public trust in the Government have an influence on land and building tax payer compliance, while the implementation of the e-system and income have no effect on land and building tax payer compliance. The results for the northern region are that the implementation of the e-system, the level of education, awareness, income and tax sanctions have no effect on land and building tax payer compliance, while the level of public trust in the government influences land and building tax payer compliance.

Keyword: Awareness, Compliance, E-System, Income, Level of Education, Level of Trust, Tax Sanctions

INTRODUCTION

The source of state revenue comes from taxes, thus, the government makes various efforts in managing taxes in order to increase development and improve community welfare, while at the city or regional level, one source of income comes from Land and Building Tax. Along with developments in technology and information, the government through the Directorate General of Taxes in Indonesia continues to issue policies and breakthroughs in an effort to increase and optimize tax revenues. One of the steps taken is reform in the taxation sector which covers two areas including policy and administration through the implementation of the E-System (Said & Aslindah, 2018). The implementation of this tax E-System requires taxpayers to understand and know how to use the system. Knowledge about taxes plays a very important role in developing taxpayer behavior that is obedient in paying taxes. A good understanding of taxes is expected to increase taxpayer compliance with taxes. Tax knowledge can be obtained from educational institutions which indirectly causes people to easily gain tax knowledge.

The researcher took up research in the field of taxation because in March 2023, there was a case that shocked the public, namely a case involving one of the tax officials who previously served as head of the general section of the Regional Office of the Directorate General of Taxes, who was suspected of committing a major act of money laundering. The Financial Transaction Reports and Analysis Center informed that it had found a transaction carried out by the head of the general section of the Tax Regional Office amounting to Rp. 500 billion from 40 accounts (CNBC, 2023). The existence of this case has made it possible for a crisis of public confidence in the state

government, especially tax officials. This can have an impact on the taxpayers' compliance in paying taxes. The reason for taking objects in Lamongan Regency is because in Lamongan Regency, the area has a minimal level of awareness in paying taxes. According to an article published by Bapenda, only 3 of the 27 sub-districts in Lamongan Regency have the best tax compliance. The three sub-districts are Bluluk, Mantup and Solokuro sub-districts.

Lamongan Regency in 2023, the Regent of Lamongan Regency will make efforts to optimize PBB payments through the taxation E-System. Changes to the digital Land and Building Tax payment system are still difficult for the majority of people to accept (Wahyudi, 2022). This has an impact on tax realization in several sub-districts, especially 3 sub-districts which have quite high tax payments, namely Mantup Sub-district, which realizes IDR. 877 million with a target of Rp. 1.4 billion, Bluluk realized IDR. 301 million with a target of Rp. 723 million, and Brondong realized Rp. 1 billion with a target of Rp. 2.7 billion (Purwanto, 2023). Apart from that, the realization of Land and Building Tax in 2023 in Lamongan Regency was not fully realized or did not reach the specified target of 45.5 billion, in fact, the realization of Land and Building Tax in 2023 only reached 44.7 billion or 98.29% .

The difference between this research and previous research is the use of Grand Theory, independent variables and different objects. Apart from that, there are independent variables that were tested by previous researchers by testing the entire object, whereas in this study, researchers used a comparison of independent variables from two object areas, namely the southern region and the northern region of Lamongan district, because most of the northern Lamongan region work as fishermen, whereas In the South Lamongan area, most of the population works as farmers. With these differences in professions, there will definitely be differences in the income that will be obtained. Based on these differences, researchers want to know what the response is regarding the implementation of the e-system, what the educational background is, and the awareness of residents from the two regions in fulfilling their tax obligations. Apart from that, researchers also want to know the impact of tax sanctions and trust in the government on the residents of these two regions. It was concluded that the researcher would compare the independent variables that would be tested with taxpayers in the northern part of Lamongan and taxpayers in the southern part of Lamongan.

This research uses 3 base journals. The first journal is research conducted by Said & Aslindah (2018) with the title Pengaruh Penerapan E-System Perpajakan Terhadap Kepatuhan Wajib Pajak with the dependent variable being taxpayer compliance, while the independent variable is implementing the E-System. The method used in the research used a random sampling technique which obtained the results that the E-System implementation variable had a positive effect on taxpayer compliance. The second research is research conducted by Alfian & Rohmaniyah (2021) with the title Pengaruh Pendapatan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Membayar Pajak Bumi dan Bangunan with the dependent variable being compliance in paying PBB and the independent variable being taxpayer income and awareness. The sampling technique is using saturated samples. The results of this research are that the income variable has no effect on taxpayer compliance, while the awareness variable has an effect on taxpayer compliance, and simultaneously the income and awareness variables have an effect on taxpayer compliance. The latest research is research conducted by Utami & Rakhmadhani (2023) with the research title Pengaruh Tingkat Kepercayaan Masyarakat, Sanksi Pajak Dan Tingkat Pendidikan Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan. This research uses quantitative methods with the sampling technique being a simple random sampling technique which produces results. that the variables of the level of public trust, tax sanctions and level of education partially and simultaneously influence taxpayer compliance in paying Land and Building Tax.

Based on this description, the following is the formulation of the hypothesis in this research:

1. The Effect of E-System Implementation on Land and Building Taxpayer Compliance in the Southern and Northern Regions of Lamongan Regency

The application of the e-system to taxpayer compliance in paying Land and Building Tax is that this program can make it easier for taxpayers to pay tax obligations in order to comply with tax regulations (Said & Aslindah, 2018). The existence of this system is necessary so that taxpayers comply in carrying out their tax obligations, so a good system is needed. This is in accordance with attribution theory, namely this theory can describe a person's external

conditions, where the person has or does not have technological and communication tools which are the main tools for operating the system. Apart from that, the existence of various systems used in technology-based taxation is expected to make it easier for taxpayers to carry out their tax obligations and will ultimately increase taxpayer compliance (Wahyuni et al. 2020). According to research conducted by Wahyuni et al. (2020) and research by Kemalningrum dan Octaviani (2021) which states that the implementation of the e-system has an effect on the compliance of land and building tax payers. Research conducted by Maria and Chomsatu (2020) stated that the results of implementing the e-system had no effect on taxpayer compliance in paying Land and Building Tax. Based on the description and results of the research mentioned, hypotheses can be formulated including:

H₁: Implementation of the E-System influences taxpayer compliance in paying land and building tax in southern and northern Lamongan Regency

2. The Influence of Education Level on Land and Building Taxpayer Compliance in the southern and northern regions of Lamongan Regency

The level of education in this research explains the height or level of education possessed by a taxpayer. The relationship between attribution theory and level of education is that this theory can describe the influence of internal and external factors in driving a person's behavior. Where someone with a high level of education can make it easier to understand information and apply it in everyday life (Pauji, 2020). Likewise with taxpayers, the higher the level of education that taxpayers have, the higher their ability to understand the applicable tax regulations, and vice versa (Ma'rufah & Sari, 2023). Research by Lutfillah and Ndapa (2022) and research by Utami and Rakhmadhani (2023) state that the level of education influences taxpayer compliance in paying land and building tax, however research by Indriyasari and Maryono (2022) states that the results of research on the level of education have no effect on compliance. Land and Building Taxpayers. Based on the description and results of previous research, the following hypothesis formula is obtained:

H₂: Education level influences taxpayer compliance in paying land and building tax in south and north Lamongan Regency

3. The Influence of Awareness on Land and Building Taxpayer Compliance in the southern and northern regions of Lamongan Regency

Taxpayer awareness in fulfilling their obligations to comply with tax regulations is an internal cause that can influence taxpayers' thinking in making decisions. This means that if a person's awareness increases, then taxpayer compliance in implementing their taxation will also increase, because a taxpayer who has a high level of awareness will not consider their tax obligations as a burden but as their obligation and responsibility as citizens (Yanti et al., 2021). The relevance of awareness to attribution theory is that this theory can describe that a person's behavior is influenced by the person's good intentions which are then influenced by the person's internal state in making decisions. According to research conducted by Fathon et al., (2022) states that taxpayer awareness has an effect on taxpayer compliance, while research by Yanti et al., (2021) and Hidayat dan Gunawan (2022) states that awareness has no effect on taxpayer compliance. Based on the description and results of previous research, the hypothesis proposed in this research is as follows:

H₃: Taxpayer awareness influences taxpayer compliance in paying land and building tax in southern and northern Lamongan Regency

4. The Influence of Income on Land and Building Taxpayer Compliance in the southern and northern regions of Lamongan Regency

A person's income level can influence a person's awareness and compliance in fulfilling his obligations and responsibilities. The amount of people's income can influence a person's compliance with paying taxes. The existence of economic factors can also have a big influence on taxpayers paying taxes, because if the economy of an area is low, it can cause people's income to decrease. People with low incomes can make it difficult to pay taxes. Situations like this tend to make people reluctant to set aside part of their income because economic conditions are inadequate and not prosperous, while people who have high incomes tend to be able to set aside their income to fulfill their tax obligations (Poeh, 2022). The relationship between the income variable and attribution theory is that this theory can describe that a person's behavior is influenced by the person's intentions which are then influenced by the person's external circumstances such as their economic situation. Fathon et al., (2022) and Poeh (2022) stated in research conducted that income influences taxpayer compliance in paying Land and Building Tax, but there is also research that contradicts these two studies,

such as research conducted by Prastyatini et al., (2023) which states that income has no effect on taxpayer compliance in paying Land and Building Tax. From the description and results of previous research, the hypothesis proposed is as follows:

H4: Taxpayer income influences taxpayer compliance in paying land and building tax in south and north Lamongan Regency

5. The Effect of Tax Sanctions on Land and Building Taxpayer Compliance in the southern and northern regions of Lamongan Regency

Tax sanctions can also influence people's perceptions of paying taxes voluntarily (OECD, 2019). Tax sanctions are imposed on a taxpayer who commits delays or violations of taxation. The sanctions that violators of tax obligations will receive can range from fines to criminal penalties (Nuansa, 2022). The relationship between the tax sanctions variable and attribution theory is that this theory can describe that the actions taken by a person are influenced by the person's good intentions which are then influenced by the person's external circumstances such as fear of applicable sanctions, so that this can encourage or influence a person in making decisions. to pay taxes. According to research conducted by (Umbaran et al., 2022) and (Purnamasari et al., 2017) which states that tax sanctions have an effect on taxpayer compliance in paying Land and Building Tax. There is also research conducted by (Yuliansyah et al., 2019) where the results state that tax sanctions have no effect on taxpayer compliance in paying Land and Building Tax. Based on the description and results of previous research, the hypothesis proposed is as follows:

H5: Tax sanctions influence taxpayer compliance in paying land and building taxes in southern and northern Lamongan Regency

6. The Influence of the Level of Public Trust in the Government on Land and Building Taxpayer Compliance in the southern and northern regions of Lamongan Regency

The level of trust in the government is an assessment between state institutions in exercising their power or authority for the interests of the state in an effort to realize people's welfare. What can cause taxpayers to be disobedient in paying taxes is their trust in the government which could decrease, due to the many cases of corruption and misappropriation of funds for infrastructure development which are considered detrimental by the public (Kristanti & Subarjo, 2021). The relationship between the variable level of public trust in government and attribution theory is that this theory can describe that a person's behavior is influenced by a person's good intentions which are then influenced by a person's internal state, such as a person's trust in the existence of taxes that can be used for the benefit of the people or a person's trust in officials who are capable. or not in carrying out their duties. This can influence someone in making decisions or complying with their tax obligations. According to research conducted by Umbaran et al., (2022) and by Yuliansyah et al., (2019) which states that the level of public trust in the government influences taxpayer compliance in paying Land and Building Tax, but research conducted by Purnamasari et al., (2017) states that the level of public trust in the government has no effect on taxpayer compliance with land and building taxes. Based on the description and results of previous research, the hypothesis proposed is as follows:

H6: The level of public trust in the government influences taxpayer compliance in paying land and building taxes in south and north Lamongan Regency

METHODS

This research uses comparative quantitative methods. The comparative quantitative method is research comparing the value of one or more independent variables in two or more populations, samples or different times or a combination of all of them (Sugiyono, 2019). The comparison used in this research is comparing the six independent variables used in two samples, namely the northern and southern parts of Lamongan Regency. The northern part of Lamongan Regency has Paciran, Brondong and Solokuro subdistricts, while the southern part of Lamongan Regency has Mantup, Sambeng, Ngimbang, Bluluk, Sukorame and Modo subdistricts. The population in this research is the number of land and building tax payers in Lamongan Regency, namely 820,120 tax payers. The sample in this research is the number of taxpayers in the southern region, namely Mantup, Sambeng, Ngimbang, Bluluk, Sukorame, Modo Districts, while in the northern region of Lamongan Regency there are Brondong, Paciran and Solokuro Districts which are in accordance with the researchers' criteria. The criteria in the southern region work as a farmer and in the

northern region as a fisherman. Age in both areas is between 20-60 years old with income <UMR for Lamongan Regency in 2024 or no more than Rp. 2,828,323.00. The data collection technique in this research is using a questionnaire which is then processed using the SPSS'22 analysis tool. The following are the instruments used in this research:

Table 1 Research Instrument Grid

Variable	Indicator	Scale of Measurement
<i>E-System</i> (X1)	a. System practicality b. Facility of reporting c. Ease of use d. Security (Supriatiningsih et al., 2023)	Likert 1–5
Level of Education (X2)	a. Sufficient formal education b. Widespread knowledge of taxes c. Knowing how to fill in SPT d. Able to fill SPT (Sabet, Dkk, 2020)	Likert 1–5
Awareness (X3)	a. Taxpayer conscious of his duty to pay taxes b. The taxpayer's awareness of the importance of tax for the State c. Self-impulsion to pay the tax d. Conscious of the right and obligation to pay tax (Munawaroh, 2018)	Likert 1–5
Income (X4)	a. Comply with paying taxes even though your income is low b. The size of your income does not prevent you from paying taxes c. Able to pay the amount of tax imposed d. The income earned can meet basic needs and fulfill obligations (Krisnadeva & Merkusiwati, 2020).	Likert 1–5
Tax Sanctions (X5)	a. Taxpayers are aware of the existence of Land and Building Tax sanctions b. Taxpayers pay taxes on time to avoid Land and Building Tax sanctions c. Taxpayers are aware of the importance of implementing PBB sanctions d. Taxpayers are aware that the application of PBB sanctions is a necessity (Purwaningsih, dkk, 2022).	Likert 1–5
Level of Public Trust in the Government (X6)	a. The taxes deposited can be used for the financing of the state b. The current system of government is good and reliable c. The legal system currently in force is well and trustworthy d. The tax apparatus has done its job well and is reliable (Lesmanasari, dkk, 2022).	Likert 1–5
Taxpayer Compliance (Y)	a. Land and building tax payers have an obligation to obey and comply with Land and Building Tax regulations b. Land and building tax payers pay land and building tax on time c. Land and building taxpayers pay tax according to the determined amount d. Land and building taxpayers report the number of tax objects in accordance with reality (Munawaroh, 2018 dan Adyani, 2020).	Likert 1–5

Source: Researcher

RESULTS AND DISCUSSION

Respondents in this study totaled 430 respondents. Of the 430 respondents, there were 100 respondents in the southern region and 100 respondents in the northern region who met the criteria for this research. Based on the respondents' answers, the following are the test results:

Display the table as below:

Table 2 Statistical Description Results

Region	Variable	Minimum	Maksimum	Mean	Std. Deviation
South	Implementation of E-System	12	20	17.18	1.977
	Level of Education	12	20	17.33	2.202
	Awareness	12	20	17.27	2.131
	Income	12	20	17.31	2.121
	Tax Sanctions	12	20	17.32	2.183
	Level of Trust	12	20	17.44	2.190
	Compliance	12	20	17.39	2.287
North	Implementation of E-System	9	20	15.54	2.096
	Level of Education	10	20	16.07	2.128
	Awareness	6	20	14.93	2.451
	Income	12	20	16.17	2.020
	Tax Sanctions	8	20	15.35	2.302
	Level of Trust	8	20	15.02	2.340
	Compliance	12	20	16.03	2.106

Source: Processed SPSS output (2024)

The descriptive statistical test value for the southern region for the e-system implementation variable ranges from 12 to 20 with an average value of 17.18 and a standard deviation of 1.977, for the education level variable it ranges from 12 to 20 with an average total value of 17.33 and a standard deviation of 2.202. The awareness variable ranges from 12 to 20, with an average value of 17.27 and a standard deviation of 2.131. The income variable ranges from 12 to 20 with an average value of 17.31 and a standard deviation of 2.121. The tax sanctions variable ranges from 12 to 20 with an average value of 17.32 and a standard deviation of 2.183. The variable level of public trust in the Government ranges from 12 to 20 with an average value of 17.44 and a standard deviation of 2.190. The taxpayer compliance variable in the southern region ranges from 12 to 20 with an average of 17.39 and a standard deviation of 2.287, while the statistical descriptive test value for the northern region of the e-system implementation variable ranges from 9 to 20 with an average value of 15.54 and a standard deviation of 2.096, for the education level variable ranging from 10 to 20 with an average total value of 16.07 and a standard deviation of 2.128. The awareness variable ranges from 6 to 20, with an average value of 14.93 and a standard deviation of 2.451. The income variable ranges from 12 to 20 with an average value of 16.17 and a standard deviation of 2.020. The tax sanctions variable ranges from 8 to 20 with an average value of 15.35 and a standard deviation of 2.302. The variable level of public trust in the Government ranges from 8 to 20 with an average value of 15.02 and a standard deviation of 2.340. The taxpayer compliance variable ranges from 12 to 20 with an average value of 16.03 and a standard deviation of 2.106.

Table 3 Coefficient of Determination Test Results

Region	R-Square	Adjusted R-Square
South	0,902	0,896
North	0,339	0,296

Source: Processed SPSS output (2024)

Based on the table above, the Adjusted R-Square value obtained is 0.896. This means that this value can show that the percentage of influence of the independent variables used is 89.6% on compliance in the southern region of Lamongan Regency, while the remaining 10.4% can be influenced by other independent variables not used in this research. For the northern region, the

Adjusted R-Square value obtained is 0.296. This means that this value can show that the percentage of influence of the independent variables used is 29.6%, while the remaining 70.4% can be influenced by other independent variables that are not used in this research.

Table 4 Partial Test Results

Region	Variable	t	Sig	Results
South	Implementation of E-System	-1.127	.263	Rejected
	Level of Education	2.451	.016	Accepted
	Awareness	4.805	.000	Accepted
	Income	1.943	.055	Rejected
	Tax Sanctions	-3.698	.000	Accepted
	Level of Trust	3.419	.001	Accepted
North	Implementation of E-System	1.316	.191	Rejected
	Level of Education	1.852	.067	Rejected
	Awareness	.913	.364	Rejected
	Income	1.096	.276	Rejected
	Tax Sanctions	-.461	.646	Rejected
	Level of Trust	2.359	.020	Accepted

Source: Processed SPSS output (2024)

Based on the t test above, it can be stated that if a sig value < 0.05 is obtained, it is declared to be influential and if the sig value is > 0.05 , it is declared to have no effect. The results obtained for the southern region are that the level of education, awareness, tax sanctions, and the level of public trust in the Government influence taxpayer compliance, while the implementation of the e-system and income do not influence PBB taxpayer compliance. The results for the northern region are that the implementation of the e-system, the level of education, awareness, income and tax sanctions have no effect on PBB taxpayer compliance, while the level of public trust in the Government influences taxpayer compliance.

Table 5 Simultaneous Test Results

Region	F	sig
South	143.290	0,000
North	7,948	0,000

Source: Processed SPSS output (2024)

It is stated that they influence simultaneously or jointly influence the dependent variable, namely if the sig value is < 0.05 . Based on the table above, it is stated that the independent variables used in this research have a joint effect on the compliance variable, because the sig value obtained from the two regions is < 0.05 . Based on the data and analysis obtained above, the discussion is as follows:

1. Comparison of the Effect of E-System Implementation in the Southern and Northern Regions of Lamongan Regency on Land and Building Taxpayer Compliance

The results of research in the southern and northern regions of Lamongan Regency state that the e-system implementation variable has no effect. This means that in the two object areas there are no differences, where in the southern and northern regions the application of the e-system cannot affect taxpayer compliance in paying Land and Building Tax. In the southern region of Lamongan Regency, many respondents stated that the implementation of the e-system in taxation is practical, easy and safe, but this statement cannot mean that the application of the e-system can affect the tax compliance of a farmer in the southern region of Lamongan Regency, because there are many farmers who do not yet know the function and use of the e-system, while in the northern region, some of the respondents stated that the application of the e-system in taxation was practical, easy and safe, but some answered that the application of the e-system in taxation This makes fishermen think it is difficult to fulfill their tax obligations. This is because respondents in the northern region of Lamongan Regency work as fishermen who sometimes experience network difficulties so they prefer to carry out their tax obligations through the assigned tax authority. Based on the explanation above, the reason for the lack of influence in implementing the e-system could be due to the large number of taxpayers who prefer to come directly to the Tax Office to complete their tax obligations. Apart from that, the tax authorities still submit Annual Tax Returns or tax payment invoices

directly to Land and Building Taxpayers, so that whether or not the system is implemented in taxation does not affect taxpayer compliance in paying Land and Building Tax. The lack of influence in implementing the e-system can be caused by taxpayers who do not understand how to use the e-system itself, whereas in practice there are still taxpayers who have difficulty using it due to system weaknesses and a lack of internet network. Comparison of the Influence of Education Levels in the Southern and Northern Regions of Lamongan Regency on Land and Building Taxpayer Compliance. The attribution theory used in this research is not supported by the results of testing the application of the E-System to taxpayer compliance in paying Land and Building Tax in the southern and northern regions of Lamongan Regency. Where in this theory it explains that a person's behavior is influenced by a person's internal and external factors, but in this research the application of the e-system as an external factor or condition for taxpayers cannot influence taxpayer compliance in paying Land and Building Tax in Lamongan Regency.

2. Comparison of the Influence of Educational Levels in the Southern and Northern Regions of Lamongan Regency on Land and Building Taxpayer Compliance

The research results in the two object areas show differences regarding the influence of education levels in the southern region and in the northern region of Lamongan Regency. Where, the results of research in the southern region state that the level of education influences taxpayer compliance in paying Land and Building Tax, because the majority of respondents who work as farmers have a low formal background, namely elementary school/MI equivalent graduates. Where it is stated that the educational background of farmers is not good enough, resulting in farmers only knowing how to pay taxes, but not knowing what the function and importance of Land and Building Tax is for regional government or regional development to make it better. Those with low education tend to pay taxes because they are afraid of the consequences if they violate or are late in paying taxes. Therefore, the higher the level of education received by taxpayers in the southern region who work as farmers, the better the understanding and knowledge obtained by these farmers, which will have an impact on increasing tax compliance. The level of education in the northern region of Lamongan Regency is stated to have no effect on the compliance of taxpayers who work as fishermen in paying Land and Building Tax. This is because the majority of fishermen who have an educational background of junior high school graduates/equivalent feel that they have received sufficient formal education with extensive tax knowledge, so they remain compliant with tax regulations. Based on the educational background he has obtained, a fisherman is able and knows how to fill out and report SPT properly and correctly in accordance with the provisions that have been set. This shows that fishermen in the northern region of Lamongan Regency comply with taxes, because paying taxes is a person's responsibility and obligation as a citizen, and taxpayers understand the importance of taxes in supporting national development, so fishermen feel they have an obligation to pay taxes. The results of testing the level of education in the southern region of Lamongan Regency can support attribution theory. Where this research states that taxpayer compliance is influenced by the level of education as an external actor in attribution theory, but the results of research on education levels in the northern region of Lamongan district cannot strengthen attribution theory. Where attribution theory explains that a person's behavior can be influenced by internal and external factors experienced by a person, however in this research the level of education as an external factor cannot influence taxpayer compliance in paying Land and Building Tax.

3. Comparison of the Influence of Awareness in the Southern and Northern Regions of Lamongan Regency on Land and Building Taxpayer Compliance

The results of research in the two object areas stated that there were differences in research results between the influence of awareness in the southern region and in the northern region of Lamongan Regency. Where, awareness influences taxpayer compliance in paying land and building tax in the southern region of Lamongan Regency. This is caused by the individual's urge to pay taxes voluntarily and not feel burdened by taxes, because paying taxes is a person's obligation as a citizen who must contribute to supporting equitable national development by paying taxes. If within a farmer there is no encouragement or willingness to pay taxes, then they will violate the tax regulations that have been set, and those who do not have the encouragement within themselves tend to ignore the sanctions or risks they will receive when they do not comply with tax regulations. The results of research in the northern region of Lamongan Regency state that the awareness variable has no effect on taxpayer compliance in paying Land and Building Tax. This is because some fishermen do not have awareness of

fulfilling their tax obligations. There are also some who voluntarily pay taxes and some are also due to fear of the risks they will receive if they violate tax regulations. The results of this research are related to attribution theory. Where this theory states that a person's behavior is influenced by oneself and is influenced by the person's internal and external circumstances (Amran, 2018). The results of this research are influenced by the awareness variable where the awareness variable is an internal factor in the person to do something, such as compliance in paying taxes, while the results of research in the northern region regarding awareness of taxpayer compliance in paying Land and Building Tax cannot support the theory attribution, because in attribution theory states that when someone pays attention to another individual, they try to determine whether this behavior can be influenced by internal or external circumstances of the person, but in this research the behavior of taxpayers who comply with tax regulations is not influenced by a person's internal circumstances.

4. Comparison of the Influence of Income in the Southern and Northern Regions of Lamongan Regency on Land and Building Taxpayer Compliance

The results of research on income variables in the southern and northern regions of Lamongan Regency stated that income variables cannot influence taxpayer compliance in paying Land and Building Tax. Based on this description, it can be stated that there is no difference in the results of research on income in the southern and northern regions of Lamongan Regency. This could be because most farmers continue to pay taxes even though the income they earn is low. They also think that the size of their income cannot prevent them from paying taxes according to the rates imposed, and according to them the income they earn can be used to meet their daily needs as well as fulfill their tax obligations. In the northern region of Lamongan Regency, most fishermen still pay taxes even though the income they earn is low. They also think that the size of their income cannot prevent them from paying taxes according to the rates imposed, however, some of the income they earn can be used to meet their daily needs as well as to pay taxes, and some can only be used to meet their needs. on a daily basis so that this can cause the income earned by fishermen to not affect their compliance in paying Land and Building Tax. The reason that a taxpayer's income has no influence on his compliance in paying Land and Building Tax is that the tax rate imposed is not only seen from the amount of income earned, but also from the area of land and buildings owned by the taxpayer. Apart from that, the rates charged are not high so that people are able to pay taxes even though the income they earn each month is less than the minimum wage for Lamongan Regency. People in Lamongan Regency, both fishermen and farmers, only know how to pay taxes and they tend to continue paying taxes when they receive the tax bill. Attribution theory states that an individual's motives for acting or behaving can be caused by internal or external factors. Income is an external attribution that can influence taxpayers' perceptions in making decisions regarding compliance in carrying out their tax obligations. The results of this research prove that attribution theory cannot explain taxpayer behavior originating from external attributions, namely income.

5. Comparison of the Effect of Tax Sanctions in the Southern and Northern Regions of Lamongan Regency on Land and Building Taxpayer Compliance

Based on the two research results, it is stated that there are differences in research results between tax sanctions in the southern region and the northern region of Lamongan Regency. The results of research in the southern region state that tax sanctions have an effect on taxpayer compliance in paying land and building tax in the southern region of Lamongan Regency, because most farmers are afraid of the sanctions or risks they will receive if they violate tax regulations, but the more stringent the sanctions that are imposed, the These farmers rebelled in fulfilling their tax obligations so that the stricter the sanctions imposed, the lower the farmer's compliance in paying taxes. In the northern region of Lamongan Regency, tax sanctions have no effect on taxpayer compliance in paying Land and Building Tax. This is because some fishermen are aware of the Land and Building Tax sanctions, but they are still late in paying the tax. There are also those who think that tax sanctions are not very important, so the application and enforcement of Land and Building Tax sanctions is not a necessity. Apart from that, there are still many fishermen who feel that the applicable sanctions are still not strict enough and are considered not to deter taxpayers who violate tax regulations, so there are taxpayers who underestimate or ignore the applicable sanctions, but if the sanctions applied are too harsh it could result in mandatory taxes will rebel in their tax obligations (Putro et al., 2024). Attribution theory can support the results of testing tax sanctions which influence taxpayer compliance in paying land and building tax in the southern region of Lamongan

Regency. Where in this theory it is explained that individual behavior can arise due to the influence of circumstances or internal factors and external factors of a person, in this research tax sanctions are external actors that can influence taxpayer compliance behavior in paying Land and Building Tax in the southern region of Lamongan Regency, while the results research in the northern region of Lamongan district states that attribution theory does not support the results of research on tax sanctions in the northern region of Lamongan district

6. Comparison of the Influence of the Level of Community Trust in the Government in the Southern and Northern Regions of Lamongan Regency on Land and Building Taxpayer Compliance

The results of research on the variable level of public trust in the Government in the southern and northern regions of Lamongan Regency can be stated that the variable level of public trust in the Government influences taxpayer compliance in paying Land and Building Tax. Based on the research results above, it can be stated that there is no difference in the research results in the level of public trust in the Government which influences taxpayer compliance in paying Land and Building Tax both in the southern region and in the northern region of Lamongan Regency. This is because trust can encourage taxpayers to carry out their tax obligations voluntarily, because taxpayers who do not have trust in the government will feel that paying taxes only benefits state officials because many corruption cases relate to tax money which should be for the prosperity of the people but is misappropriated. by state officials themselves. It's different if taxpayers believe that the government is able to carry out its duties and authority well, taxpayers will definitely not think so. Research results on the level of public trust in the Government can support or be relevant to attribution theory. Where in attribution theory it is explained that individual behavior can be influenced by a person's internal and external circumstances, whereas in this research the level of public trust in the Government is an external factor in influencing the behavior of taxpayers to comply in paying Lamongan Regency Land and Building Tax.

CONCLUSION

Based on the results of the research and analysis carried out, the conclusion of this research is that there is no difference in the two object areas regarding the influence of the implementation of the e-system, where in the southern and northern regions of Lamongan Regency the implementation of the e-system has no effect on taxpayer compliance. Testing the education level variable in the two object areas shows differences in research results, where in the southern region the level of education influences taxpayer compliance, while in the northern region the level of education does not influence taxpayer compliance. The results of testing the awareness variable in the two research object areas have different research results, where in the southern region of Lamongan Regency, awareness can influence taxpayer compliance, while in the northern region of Lamongan Regency awareness does not influence taxpayer compliance. There are no differences in research results in the two research object areas regarding income variables. Where the income variable has no effect on taxpayer compliance in the southern and northern regions of Lamongan Regency. Testing the tax sanctions variable in the two research object areas, there are differences in results where in the southern region tax sanctions can influence taxpayer compliance, while in the northern region of Lamongan Regency tax sanctions cannot influence taxpayer compliance. The results of the last test were that there were no differences in research results in the two research object areas. Where in the southern and northern regions the variable level of public trust in the Government influences taxpayer compliance.

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