Analysis of Land and Building Tax Payer Compliance in Delik Village, Tuntang District, Semarang Regency in 2020-2023

Luthfiana Nur Hanifah[1], Fitri Dwi Jayanti[2]
[1,2]Program Studi Akuntansi Perpajakan, Universitas Ngudi Waluyo, Indonesia
Email Correspondence: luthfiananurhanifah61@gmail.com

Abstract

The Delik Village community's 2020-2023 Land and Building Tax (PBB) compliance and its contribution to PBB revenue in Tuntang District, Semarang Regency, are examined in this study. Although taxes are crucial for regional development, there are several obstacles to their collection, including ineffective collection techniques and a lack of socialization, since taxpayer compliance is a critical component of revenue optimization. The methodology used in this study is qualitative descriptive, and the data gathering methods are derived from literature study, observation, and interview. In particular, the data pertaining to the setting of goals and the actualization of Land and Building Tax payments in Delik Village, Tuntang District, Semarang Regency for the 2020-2023 period is derived from secondary data. According to the study's findings, the Delik Village community's payment of PBB compliance was categorized as “Compliant” in 2020–2021 and as “Quite Compliant” in 2022–2023. Taxpayers residing outside the region, a failure to socialize the tax increase, and unreported changes in ownership of taxable objects were the main causes of low compliance.

Keywords: Taxpayer Compliance, Tax Contribution, Land and Building Tax

Introduction

Taxes are obligations of individuals and companies to the government, serving as the main source of state revenue to finance development and improve public welfare without direct compensation. Taxes are divided into central taxes (VAT, Income Tax, stamp duty) and regional taxes (BPHTB, vehicle transfer fee, property tax, motor vehicle tax, hotel, entertainment, parking, etc.). Under regional autonomy, Local Own-Source Revenue (PAD) reflects the financial independence of the region and is used to improve services, empowerment, and public facilities (Wicaksono & Pamungkas, 2017).

Land and Building Tax (PBB) has great potential to increase regional revenue because most people own land and buildings. However, its collection is often hindered by a lack of socialization, ineffective collection techniques, and low public awareness (Kamaroellah, 2017). According to Law No. 28 of 2007, taxes are financial obligations used for the welfare of the people and national development. Tax compliance, which is the taxpayer's adherence to legal provisions, is important to improve because low public understanding is one of the causes of low compliance (Khoiriyah & Ma’ruf, 2020). Enhancing awareness of paying taxes can encourage compliance and regional revenue. The following is a table presenting data on the principal assessments and the realization of Land and Building Tax (PBB) based on sub-districts in Semarang Regency for the period 2020-2023.

Table 1 Key Provisions and Realization of Land and Building Tax by District in Semarang Regency

Key Provisions and Realization of Land and Building Tax by District in Semarang Regency (million rupiah)			
Year	Main determination	Realization	Achievement (%)
2020	66282	52012	78,47
2021	61070	52740	86,36
2022	63778	56009	87,82
2023	82074	63666	77,57

Source: Semarang Regency Central Bureau of Statistics

The compliance rate with PBB in Semarang Regency has exceeded the minimum target of 75%, but has not yet reached 100%, indicating that there are still taxpayers who are not fully compliant. Obstacles such as lack of understanding of procedures, limited socialization, and difficulties in timely payments need to be addressed. Increasing awareness, understanding, as well as improving the tax collection process and services can encourage compliance and optimize regional revenue.

Supriatna's research (2022) studied property tax (PBB) compliance in Padamukti Village (2017–2020) and found a decrease in compliance from 59% (2017) to 53% (2019–2020), influenced by low income as well as lack of tax knowledge and awareness. Intensive education and evaluation of tax rates are recommended. Kamaroellah (2017) studied PBB in Pamekasan Regency (2014–2016) and noted an increase in compliance from 68.52% to 81.83%, moving from the "Less Compliant" category to "Moderately Compliant," indicating a positive trend, although not yet optimal.

In Delik Village, variations in land and building tax (PBB) compliance are influenced by taxpayers residing outside the area, unreported ownership transfers, and tax increases without adequate communication. Nevertheless, Delik Village's PBB contribution to Tuntang Regency increased from 13% (2020) to 27% (2023). The village was chosen because of its achievement as a 2023 Statistics-Friendly Village, its strategic location, and its large tax base. The study entitled "Analysis of Land and Building Taxpayer Compliance in Delik Village, Tuntang District, Semarang Regency, 2020–2023" aims to analyze the level of compliance, influencing factors, and obstacles, as well as to provide recommendations for strategies to raise awareness and tax compliance to optimize regional revenue.

Method

This research is a type of qualitative descriptive study. This study uses primary data collected through interviews with tax officers in Delik Village. Meanwhile, secondary data refers to data obtained indirectly from various sources, including websites, the internet, previous studies, and scientific publications. Data from the village government office and the Semarang Regency Central Bureau of Statistics serve as secondary data for this study.

Results and Discussion

Community Compliance Level in Paying Land and Building Tax (PBB) in Delik Village

Before analyzing the PBB compliance in Delik Village from 2020–2023, it is necessary to understand the target data and the actual revenue collected obtained from the Delik Village Government Office.

Table 2 Realization of Revenue and PBB Targets in Delik Village for the Years 2020-2023

Realization of Revenue and PBB Targets in Delik Village for the Years 2020-2023			
Year	**Target (Rp)**	**Realization (Rp)**	**Achievement (%)**
2020	296.315.911	277.036.348	93,49
2021	277.332.741	251.284.400	90,61
2022	294.414.710	246.841.306	83,84
2023	450.855.329	398.710.676	88,43

Source: Delik Village Office

Data from 2020–2023 shows fluctuations in the revenue from PBB (Land and Building Tax) in Delik Village. Compliance was high in 2020 (93.49%) and 2021 (90.61%), dropped significantly in 2022 (83.84%), then rose in 2023 (86.36%) although still not on par with the early years. An analysis of taxpayer compliance levels in Delik Village for the 2020-2023 period can be carried out by comparing the actual revenue collected with the Land and Building Tax targets, using the following compliance ratio criteria:

Table 3 Taxpayer Compliance Criteria

No	**Taxpayer Compliance**	**Rasio Kepatuhan**
1	Very compliant	> 100
2	Compliant	90 > 100
3	Moderately Compliant	80 > 90
4	Less Compliant	60 > 80

No	Taxpayer Compliance	Rasio Kepatuhan
5	Non-Compliant	≤60

Source: Pohan et al., 2017

Table 4 Taxpayer Compliance Levels for Land and Building Tax in Delik Village from 2020-2023

Taxpayer Compliance Levels for Land and Building Tax in Delik Village from 2020-2023

Year	Target (Rp)	Realization (Rp)	Achievement (%)	Taxpayer Compliance
2020	296.315.911	277.036.348	93,49	Obedient
2021	277.332.741	251.284.400	90,61	Obedient
2022	294.414.710	246.841.306	83,84	Quite Obedient
2023	450.855.329	398.710.676	88,43	Quite Obedient

Source: https://e-sppt.semarangkab.go.id/sppt/index.php/web/index

The e-SPPT data of Semarang Regency shows that property tax compliance in Delik Village from 2020–2023 ranged between Compliant (2020: 93.49%, 2021: 90.61%) and Quite Compliant (2022: 83.84%, 2023: 88.43%). Although the 2023 target increased significantly, compliance has not been optimal. This decline is influenced by factors such as NJOP adjustments, regional policies, changes in taxable objects, economic conditions, and development funding needs.

Percentage of Contribution of Delik Village Residents in Property Tax Payments to Tuntang Subdistrict, Semarang Regency for 2020-2023

The contribution of Delik Village to Tuntang Subdistrict during the 2020–2023 period, the percentage calculation is used to determine the extent of Delik Village residents' role in paying property taxes compared to the residents of Tuntang Subdistrict. To calculate the percentage of Delik Village residents' contribution in paying property taxes to the total realization of Tuntang Subdistrict, the following formula is used:

Contribution Percentage = Realization of Village PBB Delik / Realization of Tuntang District PBB X 100%

Calculations for the 2020-2023 period

277.036.348 : 2.037.000.000 X 100% = 13,60%
251.284.400 : 1.901.000.000 X 100% = 13,22%
246.481.306 : 1.333.000.000 X 100% = 18,52%
398.710.676 : 1.452.000.000 X 100% = 27,46%

The contribution of Delik Village's Land and Building Tax (PBB) to Tuntang District from 2020–2023 shows an upward trend: 13.60% (2020), dropping to 13.22% (2021), then rising to 18.52% (2022) and peaking at 27.46% (2023). This trend reflects economic development, village development, and increasing community participation in fulfilling tax obligations. Although Delik Village's PBB contribution is high, this does not mean the village is superior to Tuntang District as a whole, because the percentage only shows the portion of the district's total PBB. In 2023, Delik Village contributed 27.46%, or nearly one-third of the district's total PBB, reflecting improved tax compliance and village performance.

Contribution Percentage = Realization of Village PBB Delik / Realization of Tuntang District PBB X 100%

Calculations for the 2020-2023 period

277.036.348 : 52.012.000.000 X 100% = 0,53%
251.284.400 : 52.740.000.000 X 100% = 0,48%
246.841.306 : 56.009.000.000 X 100% = 0,44%
398.710.676 : 63.666.000.000 = 100% = 0,63%

Based on the calculation of the contribution of Land and Building Tax (PBB) revenue from Delik Village to the PBB revenue of Semarang Regency from 2020 to 2023, it is evident that the contribution percentage fluctuated from year to year. In 2020, the contribution of Delik Village to Semarang Regency's PBB was recorded at 0.53%. This figure slightly decreased in 2021 and 2022, standing at 0.48% and 0.44%, respectively. However, in 2023, the contribution increased to 0.63%.

Factors and Obstacles Affecting Taxpayer Compliance in Paying Land and Building Tax

Through the interviews conducted by the researcher, it was found that there are several factors and obstacles that influence the level of compliance of land and building taxpayers in fulfilling their tax payment obligations.

Taxpayer Location is Outside the Tax Object Area

Low property tax compliance is partly caused by taxpayers residing outside the area, resulting in delays in receiving the Tax Notification Letter (SPPT) and a lack of payment information. The solution is that the SPPT can be sent digitally to provide faster and more efficient information.

Significant Increase in Tax Amount

A significant increase in property tax without adequate socialization often causes objections or confusion, leading to delayed payments or non-compliance.

Unreported Changes in Tax Object Ownership

Unreported changes in property tax ownership result in bills still being issued in the name of the previous owner, causing delays or arrears in payment.

Conclusion

Based on the results of the research and discussion on the compliance of land and building taxpayers in Delik Village, Tuntang District, Semarang Regency, the conclusions are as follows:

The level of PBB compliance in Delik Village from 2020–2023 falls into the Compliant category (2020: 93.49%, 2021: 90.61%) and Fairly Compliant (2022: 83.84%, 2023: 88.43%).

The contribution of PBB from Delik Village to Tuntang District increased from 13.60% (2020) to 27.46% (2023), reflecting economic growth, policy effectiveness, and improved public awareness.

The contribution of PBB from Delik Village to Semarang Regency fluctuated, decreasing in 2021–2022, then rising again in 2023.

Factors contributing to low compliance include taxpayers residing outside the area, tax increases without socialization, and unreported changes in ownership.

Suggestions

To increase tax compliance in Delik Village, it is necessary to strengthen socialization of the benefits of taxes, utilization of online services, provision of incentives, as well as regular evaluation and monitoring. Collaboration between the village government, sub-district authorities, and tax agencies is important for optimizing revenue collection. It is recommended to track certificate owners to contact buyers, provide educational media such as tutorial payment videos, and in future research, use sub-district level data for a broader analysis.

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