# Taxpayer Awareness as a Moderator of the Influence of Taxpayer Income and Tax Sanctions on Taxpayer Compliance in Paying Land and Building Taxes in Ndona District

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**Abstract.** The purpose of this study is to determine the effect of taxpayer income and tax sanctions on taxpayer compliance in paying land and building taxes, moderated by taxpayer awareness. This research is quantitative in nature. The population in this study consists of land and building taxpayers in Ndona District up to the year 2023, totaling 5,418 individuals. The sampling technique used is purposive sampling, with a sample size of 100 taxpayers. Primary data for this study was collected through a questionnaire. The data was analyzed using multiple regression processed with IBM SPSS Statistics Version 29. The results of the study show that:(1) Taxpayer income has a significant effect on compliance in paying land and building taxes.
The test results show a coefficient value for the taxpayer income variable of 0.526 with a t-value > t-table (5.228 > 1.9853) and a significance value of 0.001 < 0.05. (2) Tax sanctions do not have a significant effect on compliance in paying land and building taxes. The test results show a coefficient value of 0.219 with a t-value < t-table (3.797 < 1.9853) and a significance value of 0.027 > 0.05. (3) Taxpayer awareness strengthens the effect of taxpayer income on compliance in paying land and building taxes. The test results show a coefficient value of 0.044 with a t-value > t-table (4.129 > 1.9853) and a significance value of 0.000 < 0.05. (4) Taxpayer awareness also strengthens the effect of tax sanctions on compliance in paying land and building taxes, with a t-value > t-table (2.919 > 1.9853) and a significance value of 0.000 < 0.05. Furthermore, taxpayer awareness strengthens the influence of both income and tax sanctions on taxpayer compliance, as seen from the increase in the Adjusted $R^2$ value before and after the interaction between the independent variables and taxpayer awareness as a moderating variable.

**Keywords:** Income, Awareness, Sanctions, Compliance, Taxpayer, Land and Building Tax.


A. Mursid and F. Lukiastuti (eds.), *Proceedings of the 2nd International Conference on Business, Accounting, Banking, and Economics (ICBABE 2025)*, Advances in Economics, Business and Management Research 350,
https://doi.org/10.2991/978-94-6463-862-2_29

# 1 Introduction

The government requires funding to implement development across various sectors of society. In Indonesia, the largest source of government revenue comes from taxation, as reflected in the State Revenue and Expenditure Budget (APBN). Therefore, the active participation of the public as taxpayers is crucial to contribute financially to the country through tax payments. This is essential to ensure the smooth execution of all development activities. In this context, taxes are categorized into two types: central taxes and regional taxes. Central taxes are managed by the central government, while regional taxes are payments made by individuals or companies to local governments without direct and proportional compensation. The main purpose of regional taxes is to support local governance and development activities (Pravasanti, 2020).

The Land and Building Tax is one type of central tax whose authority has been delegated to local governments. This is reinforced by Law No. 28 of 2009 concerning Regional Taxes and Levies. With the implementation of this law, the Rural and Urban Land and Building Tax (PBB-P2) has become a local tax, and therefore is considered part of the region's own-source revenue, helping to enhance the region's financial capability to support its own needs. One way to optimize Land and Building Tax revenue is by improving taxpayer compliance, as taxpayer compliance is a major obstacle that can hinder the effectiveness of tax collection. Compliance issues are a common challenge faced by many countries implementing a tax system (Gusar, 2015).

Although taxes are considered the most potential source of funding for the state, in practice, tax collection remains a challenge. This is due to the low level of taxpayer compliance and public trust in the tax administration system. This indicates that taxpayers in Indonesia require motivation to improve their tax compliance, as well as increased trust that tax revenues are being allocated according to regulations — for public welfare. When this trust is established, taxpayers are more likely to perceive tax payments positively and view the government as managing their taxes responsibly (Widya Pangestika & Darmawan, 2018).
In practice, taxpayer compliance can become a significant obstacle to effective tax collection. In the field of taxation, compliance can be defined as the act of adhering to, obeying, and implementing tax regulations. Taxes are mandatory contributions from citizens to the state treasury, based on law (which can be enforced), without direct compensation and used to fund public expenditures. A compliant taxpayer is one who faithfully fulfills and performs their tax obligations according to applicable tax laws and regulations (Widya Pangestika & Darmawan, 2018). Therefore, taxpayer compliance is an issue that requires serious attention and handling by the government.

Taxpayer compliance in paying Land and Building Tax can be influenced by several factors. Among them are taxpayer awareness, tax sanctions, and taxpayer income — all of which can serve as key triggers of compliance. Research by Purwaningsih et al. (2022) investigated taxpayer compliance in paying Land and Building Tax and found that it is influenced by taxpayer awareness, tax sanctions, and income. Their findings showed that all three factors significantly affect compliance in fulfilling Land and Building Tax obligations.

Taxpayer awareness refers to a condition in which an individual understands or realizes the importance of an issue. A positive public perception of the government's role in performing its functions will encourage citizens to fulfill their tax obligations. Taxpayer awareness increases when society holds a possessive perception of tax contributions (Widya Pangestika & Darmawan, 2018). Thus, awareness is one of the key factors influencing compliance in paying Land and Building Tax (Purwaningsih et al., 2022).

In addition to awareness, tax sanctions also influence taxpayer compliance in paying Land and Building Tax. Tax sanctions serve as both a guarantee and a control mechanism to ensure compliance with tax laws and regulations (Gusar, 2015). According to Dessy & Rahayu (2019), tax sanctions can affect taxpayer compliance — the stricter the sanctions imposed, the more likely taxpayers are to comply with their tax obligations. The implementation of firm and lawful sanctions encourages taxpayers to adhere to the rules.

Taxpayer income also plays a significant role in determining an individual's ability to meet their needs. Income is a critical factor in carrying out daily activities, as most actions involve financial costs. Therefore, the level of income directly impacts various activities, including the payment of Land and Building Tax. The higher the taxpayer's income, the greater their likelihood of complying with their tax obligations (Oktavianti et al., 2021).

Based on the above explanation, the researcher formulates the following problem: *Does taxpayer awareness moderate the influence of taxpayer income and tax sanctions on taxpayer compliance in paying Land and Building Tax in Ndona District, Ende Regency?* Accordingly, the purpose of this study is to determine the influence of taxpayer awareness and tax sanctions on taxpayer compliance, moderated by taxpayer income.

## 2 Literature Review

**Taxation**

According to the Law of the Republic of Indonesia No. 6 of 1983 concerning General Provisions and Tax Procedures, as amended by Law No. 16 of 2009, tax is defined in Article 1, Paragraph 1 as a compulsory contribution to the state owed by individuals or entities that is enforceable under law, without receiving direct compensation, and is used for the benefit of the state to the greatest welfare of the people. This definition highlights several key elements: (1) Tax is a mandatory contribution to the state; (2) Tax is compulsory for all citizens; (3) Taxpayers do not receive direct benefits from paying taxes; (4) Tax payments are regulated by law.

From an economic perspective, tax is understood as the transfer of resources from the private sector (citizens) to the public sector (society). This view suggests that taxation changes two conditions: first, it reduces the individual's ability to control resources for personal consumption of goods and services; second, it increases the state's financial capacity to provide public goods and services needed by society.

Legally, tax is considered a binding obligation that arises due to law, compelling citizens to pay a portion of their income to the state, with the state having the authority to enforce compliance. These tax funds must be used for government operations. From this legal approach, it is clear that taxes must be based on laws, ensuring legal certainty for both tax authorities (as collectors) and taxpayers (as payers) (Salim & Haeruddin, 2019).

Budiman et al. (2019) also define tax as a compulsory contribution owed by individuals or entities to the state, enforceable under law, without receiving direct compensation, and used for the maximum prosperity of the people. From this definition, it can be concluded that tax is a mandatory, coercive levy from society to the state, which must be paid without receiving direct services in return and is allocated for national development and public welfare.

Taxes have several functions: **budgetary**, **regulatory**, **redistribution**, and **stabilization** (Salim & Haeruddin, 2019). The budgetary function refers to revenue collection to finance national development and public expenditures. The regulatory function relates to government policies in socio-economic fields. For example:

- Tax can be used to curb inflation;
- Tax can encourage exports (e.g., export duties);
- Tax can protect domestic products (e.g., VAT);
- Tax can attract investment for economic productivity.

The redistribution function helps balance income distribution for public welfare. The stabilization function allows the government to manage economic conditions: high taxes during inflation reduce circulating money; lower taxes during deflation increase public spending.

**Land and Building Tax (PBB)**

According to Article 1 of Law No. 12 of 1985, Land and Building Tax (PBB) is imposed on the surface and sub-surface of land and on structures permanently attached to land or water. The **objects** of this tax include land and buildings. These objects may be owned, controlled, or utilized by central or regional governments (Sihombing & Sibagariang, 2020).

PBB object classification is determined by factors such as location, use, function, and environmental conditions, and is used to determine the taxable value. For land, classification considers: location, designation, utilization, and environment. For buildings, factors include: materials used, engineering, location, and surrounding conditions.

According to Chapter III, Article 4 of Law No. 12 of 1985, the **subject** of PBB is an individual or entity that has rights to, or benefits from, land or buildings.

**Taxpayer Compliance**

Compliance refers to adherence to rules or instructions. In taxation, **taxpayer compliance** means following all applicable tax regulations (Mardiasmo, 2018). A compliant taxpayer fulfills their obligations accurately and on time. Thus, taxpayer compliance is a condition where taxpayers understand and willingly fulfill their tax obligations (Rahayu, 2017).

**Taxpayer Income**

Income is a critical factor for carrying out life activities, as all activities involve costs. Therefore, the amount of income directly influences the ability to fulfill tax obligations, including the Land and Building Tax. The higher the income, the greater the likelihood of taxpayer compliance

(Oktavianti et al., 2021). Income refers to earnings from work, business, or other sources, and is a major consideration in tax assessment.

**Tax Sanctions**

Tax sanctions are government control tools to ensure taxpayer compliance with tax regulations (Rahayu, 2017). They serve as guarantees that legal norms in taxation will be followed and act as preventive measures against violations (Mardiasmo, 2018). Tax sanctions are divided into two types:

1. **Administrative Sanctions** – financial penalties such as interest or fines.
2. **Criminal Sanctions** – punitive measures as a last resort to ensure tax compliance.

**Taxpayer Awareness**

Taxpayer awareness refers to the condition in which individuals understand the meaning, purpose, and benefits of paying taxes (Rahayu, 2017). It reflects the willingness to fulfill tax obligations and contribute to national development. Awareness also implies timely and accurate tax payments as part of civic responsibility.

In relation to PBB, taxpayer awareness means recognizing the responsibility to pay taxes for land and building use. It also includes understanding that taxes are essential for local development and reflect a sense of regional responsibility.

**Previous Research**

Research by Purwaningsih et al. (2022) found that taxpayer awareness has a positive and significant effect on compliance with Land and Building Tax. Meanwhile, tax knowledge did not significantly affect compliance. Income had a significant positive effect, while tax sanctions had a significant negative effect on compliance.

Dessy & Rahayu (2019) found that tax awareness and tax sanctions significantly influence taxpayer compliance in paying Land and Building Tax. However, taxpayer income did not significantly affect compliance.

Oktavianti et al. (2021) concluded that tax sanctions did not have a partial effect on taxpayer compliance.

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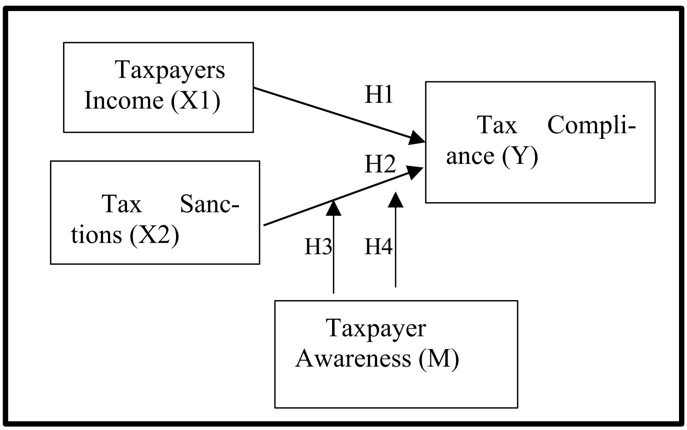

**Hypothesis Development**

Based on the theoretical foundation, previous research, and the conceptual framework above, the hypotheses in this study are formulated as follows:

***H1:*** Taxpayer income affects taxpayer compliance in paying Land and Building Tax.

***H2:*** Tax sanctions affect taxpayer compliance in paying Land and Building Tax.

***H3:*** Taxpayer awareness strengthens the effect of taxpayer income on taxpayer compliance in paying Land and Building Tax.

***H4:*** Taxpayer awareness strengthens the effect of tax sanctions on taxpayer compliance in paying Land and Building Tax.

## 3 Research Methodology

This research uses a **quantitative** method. The **population** consists of Land and Building Tax (PBB) taxpayers in **Ndona District**, totaling 5,418 taxpayers (Source: PBB taxpayer data of Ndona District). A **sample of 99 respondents** was selected using **purposive sampling**. The sampling criteria were taxpayers who own more than one taxable object in Ndona District.

The **type of data** used is **quantitative**, sourced from **primary data** collected via **questionnaires**. The data analysis method includes **multiple linear regression** and **Moderated Regression Analysis (MRA)**. The regression equations used are:

- **Multiple Linear Regression**:

$Y = a + b_1X_1 + b_2X_2 + e$

- **Moderated Regression Analysis (MRA)**:

$Y = a + b_1X_1 + b_2X_2 + b_3M + b_4X_1M + b_5X_2M + e$

Where:

- **Y** = Taxpayer Compliance (dependent variable)
- **$X_1$** = Taxpayer Income (independent variable)
- **$X_2$** = Tax Sanctions (independent variable)
- **M** = Taxpayer Awareness (moderating variable)
- **a** = Constant
- **b** = Regression Coefficients

- **e** = Error term

MRA is used because Taxpayer Awareness serves as a **moderating variable**, introducing interaction terms in the regression model (Ghozali, 2016).

**Results and Discussion**

**Validity Test**

The **validity test** was conducted to determine whether the questionnaire is a valid instrument. If the **correlation coefficient (r-count)** for each item is greater than **0.30**, the item is considered valid. With **n = 99** and **df = 97**, the **critical r-value at 5% significance** is **0.1975**.

- All question items had r-count values ranging from **0.670 to 0.886**, exceeding the r-table value of 0.1975.

- Conclusion: All items are **valid** and eligible for further testing.

**Reliability Test**

The **reliability test** was used to measure the internal consistency of the instrument using **Cronbach's Alpha**. A variable is considered **reliable** if Cronbach's Alpha > 0.60.

**Table 1.** Reliability Test Results

| **Variable** | **Cronbach's Alpha** | **Description** |
|---|---|---|
| Taxpayer Income ($X_1$) | 0.776 | Reliable |
| Tax Sanctions ($X_2$) | 0.792 | Reliable |
| Taxpayer Awareness (M) | 0.785 | Reliable |
| Taxpayer Compliance (Y) | 0.675 | Reliable |

(Source: Researcher's data processing, 2025)

- All values exceed 0.60 → The instrument is **reliable**.

**Classical Assumption Tests**

**Normality Test**

According to Sugiyono (2018), normality is tested using the **Kolmogorov-Smirnov test**. If the **significance (Asymp. Sig.) > 0.05**, the data are normally distributed.

**Table 2.** Normality Test Results

| **K-S** | **Asymp. Sig** | **Sig** | **Description** |
|---|---|---|---|
| 0.074 | 0.205 | 0.05 | Normal |

(Source: Researcher's data processing, 2025)

- Conclusion: **Residuals are normally distributed**.

**Multicollinearity Test**

Based on Sugiyono (2018), multicollinearity exists if **Tolerance < 0.1** or **VIF > 10**.

**Table 3.** Multicollinearity Test Results

| Variable | Tolerance | VIF | Description |
|---|---|---|---|
| Taxpayer Income ($X_1$) | 0.986 | 1.076 | No multicollinearity |
| Tax Sanctions ($X_2$) | 0.960 | 1.079 | No multicollinearity |
| Taxpayer Awareness (M) | 0.943 | 1.084 | No multicollinearity |

(Source: Researcher's data processing, 2025)

- Conclusion: All variables are **free from multicollinearity**.

**Heteroscedasticity Test**

Using **Glejser test**, if **significance > 0.05**, then there is **no heteroscedasticity**.

**Table 4.** Glejser Test Results

| Variable | Significance | Description |
|---|---|---|
| Taxpayer Income ($X_1$) | 0.826 | No heteroscedasticity |
| Tax Sanctions ($X_2$) | 0.243 | No heteroscedasticity |
| Taxpayer Awareness (M) | 0.568 | No heteroscedasticity |

(Source: Researcher's data processing, 2025)

**Multiple Linear Regression Test**

This test examines the effect of Taxpayer Income and Tax Sanctions on Taxpayer Compliance.

**Regression Equation**:

$$Y = a + b_1X_1 + b_2X_2 + e$$

**Table 5.** Multiple Linear Regression Results

| Coefficient | | | | | | |
|---|---|---|---|---|---|---|
| Model | Unstandardized Coefficients | | Standardized Coefficients | | T | Sig. |
| | B | Std. Error | Beta | | | |
| 1 | (Constant) | 7,019 | 3,989 | | 1.610 | 0,133 |
| | X1 | 0.526 | 0.781 | 0.571 | 5.228 | 0,001 |
| | X2 | 0.219 | 0.550 | 0.373 | 3.797 | 0.027 |
| a. Dependent Variable: Y | | | | | | |

(Source: Researcher's data processing, 2025)

**Regression Equation**:

$$Y = 7.019 + 0.526X_1 + 0.219X_2 + e$$

**Moderated Regression Analysis (MRA)**

**Table 6.** MRA Results

| Variable | B | Std. Error | t-value | Sig. |
|---|---|---|---|---|
| Constant | 17.434 | 112.752 | 0.635 | 0.637 |
| $X_1$ (Income) | 0.684 | 0.243 | 4.819 | 0.004 |
| $X_2$ (Sanctions) | 0.093 | 0.295 | 3.652 | 0.019 |
| M (Awareness) | 0.370 | 0.152 | 4.080 | 0.000 |
| Interaction $X_1$*M | 0.044 | 0.005 | 4.129 | 0.000 |
| Interaction $X_2$*M | 0.054 | 0.005 | 2.919 | 0.000 |

(Source: Researcher's data processing, 2025)

**MRA Equation**:

$$Y = 17.434 + 0.684X_1 + 0.093X_2 + 0.370M + 0.044X_1M + 0.054X_2M + e$$

**Hypothesis Testing and Discussion**

**t-Test (Partial Significance Test)**

This test assesses the individual effects of each independent variable on the dependent variable.

**Table 7.** t-Test Results

| Independent Variable | Regression Coefficient | t-count | Significance |
|---|---|---|---|
| Taxpayer Income ($X_1$) | 0.526 | 5.228 | 0.001 |
| Tax Sanctions ($X_2$) | 0.219 | 3.797 | 0.027 |
| t-table ($\alpha$ = 0.05) | 1.9853 | | |

(Source: Researcher's data processing, 2025)

- Since **t-count > t-table** and **Sig. < 0.05**, both variables have **significant effects**.

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**Based on the table above, the following explanations can be made:**

**1. Hypothesis 1**
**Taxpayer Income Affects Taxpayer Compliance in Paying Land and Building Tax (PBB).**

The t-test results show that the coefficient of the taxpayer income variable is 0.526 with a t-value > t-table (5.228 > 1.9853) and a significance level of 0.001 < 0.05. It can be concluded that taxpayer income significantly affects taxpayer compliance in paying land and building tax. This means that the higher the income of the taxpayer, the higher their compliance in paying land and building tax in Ndona District.

Taxpayer income refers to a condition where individuals earn enough income that enables them to fulfill their tax obligations voluntarily. Income is a crucial factor in carrying out life activities, as all activities require financial resources. Thus, the amount of income influences activities, including the payment of land and building tax. The higher the income, the greater the taxpayer's compliance in paying land and building tax (Oktavianti et al., 2021).

These findings support studies by Purwaningsih et al. (2022), Prameswari et al. (2021), and Oktavianti et al. (2021), which concluded that taxpayer income affects compliance in paying land and building tax. This differs from the findings of Dessy & Rahayu (2019), who concluded that income does not significantly affect taxpayer compliance in paying land and building tax.

**2. Hypothesis 2**
**Tax Sanctions Affect Taxpayer Compliance in Paying Land and Building Tax.**

The t-test results show that the coefficient of the tax sanction variable is 0.219, with a t-value > t-table (3.797 > 1.9853) and a significance level of 0.027 < 0.05. It can be concluded that tax sanctions significantly affect taxpayer compliance in paying land and building tax in Ndona District.

Tax sanctions serve as a guarantee and control mechanism ensuring that tax laws and regulations are obeyed (Gusar, 2015). The influence of tax sanctions on compliance may arise because taxpayers in Ndona District prefer to avoid paying penalties. This finding supports research by Pravasanti (2020), who concluded that tax sanctions affect taxpayer compliance in paying land and building tax.

**3. Hypothesis 3**
**Taxpayer Awareness Strengthens the Influence of Income on Compliance in Paying Land and Building Tax.**

The interaction between taxpayer awareness and taxpayer income strengthens its influence on taxpayer compliance. This is shown by a coefficient value of 0.044, with a t-value > t-table (4.129 > 1.9853) and a significance level of 0.000 < 0.05. It can be concluded that taxpayer awareness reinforces the influence of taxpayer income on compliance in paying land and building tax in Ndona District.

Awareness reflects that individuals understand and are willing to carry out their responsibilities.

A positive public perception of the government's role in taxation encourages compliance. Taxpayer compliance in paying land and building tax increases when there is both a positive perception and sufficient financial capacity (i.e., income).

**4. Hypothesis 4**

**Taxpayer Awareness Strengthens the Influence of Tax Sanctions on Compliance in Paying Land and Building Tax.**

The interaction between tax sanctions and taxpayer awareness strengthens its influence on compliance. This is indicated by a coefficient value of 0.054 with a t-value > t-table (2.919 > 1.9853) and a significance level of 0.000 < 0.05. It can be concluded that awareness strengthens the influence of tax sanctions on taxpayer compliance in Ndona District. This may be because aware taxpayers recognize that paying tax penalties is wasteful and should be avoided. As tax regulations are established by law, taxpayers must comply to avoid sanctions.

**2. Coefficient of Determination Test ($R^2$)**

The **Adjusted R Square ($R^2$)** coefficient essentially measures how well the model (i.e., taxpayer income and tax sanctions) explains the variation in the dependent variable. The $R^2$ value ranges between 0 and 1. The results of the adjusted $R^2$ tests are presented in Tables 8 to 11:

**Table 8.** Coefficient of Determination Test Result

| Model Summary[b] | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0.349[a] | 0.389 | 0.325 | 1.594 |
| a. Predictors: (Constant), X1 Taxpayers Income | | | | |
| b. Dependent Variable: Y Taxpayers Compliance | | | | |

(Source: Researcher's data processing, 2025)

**Table 9.** Coefficient of Determination (Moderating Effect of Awareness on Income)

| Model Summary[b] | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0.569[a] | 0.399 | 0.446 | 1.124 |
| a. Predictors: (Constant), X1*M Taxpayers Awareness | | | | |
| b. Dependent Variable: Y Taxpayers Compliance | | | | |

(Source: Researcher's data processing, 2025)

**Table 10.** Coefficient of Determination (Tax Sanctions)

| Model Summary[b] | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0.399[a] | 0.358 | 0.445 | 1.274 |
| a. Predictors: (Constant), X2 Tax Sanctions | | | | |
| b. Dependent Variable: Y Taxpayers Compliance | | | | |

(Source: Researcher's data processing, 2025)

**Table 11.** Coefficient of Determination (Moderating Effect of Awareness on Sanctions) Sanctions)

| Model Summary[b] | | | | |
|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0.401[a] | 0.469 | 0.613 | 1.995 |
| a. Predictors: (Constant), X2*M Taxpayers Awareness | | | | |
| b. Dependent Variable: Y Taxpayers Compliance | | | | |

(Source: Researcher's data processing, 2025

Based on the adjusted $R^2$ value of 0.325 (32.5%), it indicates that taxpayer compliance is influenced by taxpayer income by 32.5%, while the remaining 67.5% is explained by other variables not included in this study. After including the interaction with taxpayer awareness, the adjusted $R^2$ increases to 0.446 (44.6%), indicating that awareness strengthens the influence of income on compliance.

Similarly, the adjusted $R^2$ for the tax sanctions variable is 0.445 (44.5%), with the remaining 55.5% explained by other variables. After including the interaction with taxpayer awareness, the adjusted $R^2$ increases to 0.613 (61.3%), indicating that awareness strengthens the influence of tax sanctions on taxpayer compliance.

# 4 Conclusion and References

## 4.1 Conclusion

Based on the hypothesis tests and discussion of the research results, the following conclusions can be drawn:

1. **Taxpayer income significantly influences compliance in paying land and building tax.**
   This is proven by the test result showing a coefficient of 0.526 with t-value > t-table (5.228 > 1.9853) and significance of 0.001 < 0.05. This means that the higher the income, the higher the compliance among taxpayers in Ndona District.

2. **Tax sanctions significantly affect taxpayer compliance.**
   With a coefficient of 0.219, t-value of 3.797 > 1.9853, and significance of 0.027 < 0.05, it can be concluded that sanctions influence compliance in paying land and building tax in Ndona.

3. **Taxpayer awareness strengthens the influence of income on compliance.**

   The interaction between awareness and income shows a coefficient of 0.044, t-value of 4.129 > 1.9853, and significance of 0.000 < 0.05, proving a strengthening effect of awareness.

4. **Taxpayer awareness strengthens the influence of tax sanctions on compliance.**

   The coefficient of 0.054, t-value of 2.919 > 1.9853, and significance of 0.000 < 0.05 indicate that awareness reinforces the effect of sanctions on compliance in Ndona.

### 4.2 Suggestions

Based on the above conclusions, the following suggestions are made:

1. The **Land and Building Tax Office** should continue its supervision and public education efforts to raise awareness of the importance of paying land and building taxes.
2. **Future researchers** are encouraged to use these findings as a reference and consider incorporating other variables to further expand this study.

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