

the influence of fiscal services, taxpayer awareness, tax penalties, and tax socialization on compliance with land and building taxpayers at the bogor city regional revenue agency

Muhamad Syahrul Fadilah¹, Indra Cahya Kusuma SE., M.SI², Yoyok Priyo Hutomo SE., M.SI³

¹Fakultas Ekonomi dan Bisnis, Universitas Djuanda, Indonesia ;

²Fakultas Ekonomi , Universitas Djuanda Bogor, Indonesia ;

³Fakultas Ekonomi , Universitas Djuanda Bogor, Indonesia ;

¹faxcool0@gmail.com; ².; ³;

Abstract

Background - Taxpayer compliance can be influenced by two factors, namely external factors and internal factors. For external factors, namely the influence of fiscal services, tax sanctions and tax socialization. and for internal factors, namely taxpayer awareness.

Purpose - This study aims to determine the effect of fiscal services, taxpayer awareness, tax sanctions and tax socialization on taxpayer compliance in paying rural and urban land and building taxes in Bogor City

methodology - This research uses quantitative methods, data collection using questionnaire methods and data processing using multiple linear regression methods using spss 26.

Findings - The results showed that simultaneously fiscal services, taxpayer awareness, tax penalties and tax socialization have a positive effect on taxpayer compliance Land and building tax. Partially fiscal services, taxpayer awareness, tax penalties and tax socialization have a positive effect on compliance with land and building tax obligations.

Originality - The novelty of this research is using data from 2017-2023. research location

Keywords: Fiscal services, awareness, sanctions, socialization, compliance and land and building tax.
