

Strategies for increasing compliance of land and building taxpayers linked with income, tax knowledge, and village apparatus services

Elsa Novia Ramdani¹, Ade Budi Setiawan², Saepul Anwar³

¹, Universitas Djuanda Bogor, Indonesia ;

², Universitas Djuanda Bogor, Indonesia ;

³, Universitas Djuanda Bogor, Indonesia ;

¹; ²; ³;

Abstract

Background - Tax is one of the most important sources of national development financing in improving the welfare of the community. The role of taxes is vital in increasing state revenue, therefore taxpayer compliance in paying taxes must be good. Factors such as income, knowledge, service quality, awareness, and tax sanctions affect taxpayer compliance.

Purpose - This study aims to determine the effect of income level, tax knowledge and village apparatus services on compliance of land and building taxpayers in Caringin District.

methodology - The research design uses a descriptive survey method. The sampling technique used simple random sampling using the slovin formula so that 100 respondents were selected as the research sample. Data collection was done through distributing questionnaires. Data testing and analysis were carried out using multiple linear regression analysis with the SPSS 26 program.

Findings - The results of the analysis and hypothesis testing show that simultaneously and partially, income level, tax knowledge and village apparatus services have a positive and significant effect on taxpayer compliance. The contribution of income level, tax knowledge and village apparatus services to taxpayer compliance is 73.8 percent.

Originality - The novelty in this research is in the research location, where this research was conducted in one of the sub-districts in Bogor, namely Caringin Sub-district.

Keywords: Taxpayer Compliance, Income Level, Tax Knowledge, Village Apparatus Service
