Determinants of PBB P-2 Compliance Level in Kendit Village, Kendit District, Situbondo District

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Article Info	ABSTRACT
	Tax literacy is the ability to understand and access tax regulations, this means dealing with taxpayers who have knowledge, awareness and tax compliance. Compliance with the payment of Land and Building Tax in Kendit Village, Kendit District, Situbondo Regency, in this village there is still a lack of public awareness regarding PBB payments. This is proven by the need to be reminded of awareness regarding the time for PBB payments by the village which is enforced by the hamlet head of each hamlet, but when reminded they immediately pay. The first aim of this research is to find out the factors that influence the level of tax compliance literacy on taxpayer compliance. Earth and Buildings. Second, to find out the factors that influence Land and Building Taxpayers. The methodology used in this research is Tax Compliance theory. Tax complaints can be identified from tax compliance in registration, tax compliance in returning notification letters, tax compliance in calculating and paying unpaid taxes and tax compliance in settling arrears. So a Tax Complaint is when a taxpayer fulfills his or her tax obligations and rights. By using hypothesis testing with a significant value of 0.04 to test the findings, it is established that the degree of education affects the factors that determine the literacy level of Land and Building Tax compliance. This study's hypothesis testing with a significant value of 0.45 demonstrates how socioeconomic status affects the factors that determine the literacy level of Land and Building Tax compliance. Hypothesis testing with a significant value of 0.001 in this study demonstrates that taxpayer compliance impacts the factors that determine the literacy level of Land and Building Tax compliance. Through hypothesis testing, this study demonstrates that tax fines have an impact on the factors that determine the literacy level of Land and Building Tax compliance, with a significant value of 0.023. The study's conclusion, which is based on the data examining the effects of socioeconomic status, education level, taxpayer compliance, and tax sanctions on the compliance literacy of P2 Land and Building Taxpayers in Kendit Village, Kendit District, Situbondo Regency, demonstrates that compliance literacy levels rise in direct proportion to socioeconomic status, education level, taxpayer compliance, and tax sanctions.

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1. INTRODUCTION

Local taxes as one source of local revenue, is a source of real finance for local governments. A region has the right to regulate, obtain, and maintain aspects of the original source of local income which results 100% (one hundred percent) managed by the local government itself. The implementation of Law No. 28 of 2009 has changed the management system of land and Building Tax, especially in rural and urban sectors [3]. The tax is a contribution to the state treasury under the law (which can be imposed) with no lead services (counter-achievements) that can be directly demonstrated and which is used to pay for general expenses resulting from land and buildings to the addition of value from a product. Tax literacy is an ability to understand, access the regulations in taxation, this means dealing with taxpayers who do have knowledge, awareness and tax compliance. the poor compliance rate among Indonesian taxpayers for land and construction taxes, which is purportedly caused by a lack of knowledge about these taxes. To increase taxpayer compliance, tax literacy must be raised. The problem statement for this study is as follows: first, it asks what factors influence the community's level of land and building tax compliance literacy in the village of Kendit, Sub-District of Kendit, Situbondo Regency; second, it asks whether these factors have an impact on the rocky terrain of land and building tax payers in the same village. In 2021, the amount of Personal Income Tax (PPh OP) collection has not even reached 1% of total tax revenue in the last decade (2010-2019) (Department General of taxes, 2020). The level of tax compliance of the Indonesian people is still very low. This is also the reason the government repeated the tax amnesty policy or known as the amnesty policy. Even the Indonesian people's compliance with tax obligations has not changed much since 2015. Over the past six years, the amount of tax paid has not increased significantly. This can be seen from the level of compliance with the annual tax return (SPT) which has not increased significantly since 2015. Whereas the number

of people who work and become taxpayers continues to increase. In 2015, only 10.97 million people complied with the rules out of a total of 18.16 million taxpayers. This means that the compliance rate is only 60%. In 2016, the level of tax compliance 3 only reached 61% or equivalent to 12.25 million people out of a total of 20.17 taxpayers. The increase in the tax rate amounted to only 1% compared to 2015. Meanwhile, in 2017, the tax rate increased quite significantly, from 61% to 73%. Meanwhile, in 2016-2017, a tax amnesty program was implemented. In 2018, the tax rate was again lowered to 71% covering only 12.55 million people out of a total of 17.65 million taxpayers. In 2019, the tax rate increased to 73% compared to 2017. The number of tax-compliant people is only 13.39 million out of a total of 18.33 million taxpayers. Then in 2020, the tax compliance rate again increased to 78%. But the number of obedient people did not experience a significant increase compared to the previous year. In 2020, the number of compliant taxpayers was only 14.76 million out of a total of 19.01 million taxpayers. Based on the previous explanation, there are still obstacles in the collection of land and Building Tax (PBB). So the author chose this title because he wanted to reveal the real position of knowledge regarding compliance obligations of taxpayers of land and buildings. From the background of the above problems, the author is interested in exploring with the title "DETERMINANTS OF THE LITERACY RATE OF PBB-P2 IN THE VILLAGE OF KENDIT SUB-DISTRICT OF SITUBONDO".

2. LITERATURE REVIEW

2.1 Tax Compliance Theory

Compliance in terms of taxation means the state of taxpayers who exercise rights, and in particular obligations, in a disciplined manner in accordance with applicable tax regulations. Compliance in question is related to how to report all the necessary information on time, correctly fill in taxes owed and pay taxes on time [7]. Tax complaints can be found from tax compliance in registration, tax compliance in relaying

notification letters, tax compliance in calculating and paying unpaid taxes, and tax compliance in settling arrears. So, Tax Compliance is when taxpayers fulfill their tax obligations and rights Education Level The level of education is the stage of learning that is determined by the students' developmental stage, the objectives to be met, the skills to be acquired, and the desire to grow [9]. The degree of education has an impact on how attitudes and behaviors related to healthy living evolve. An individual or society will find it simpler to assimilate knowledge and apply it to daily behavior and lifestyle choices if they have a greater degree of education. H1: the higher the level of Education, the literacy level of P2 land and building tax compliance is increasing.

2.2 Education Level

The level of education can be defined as the stage of education that is set based on the level of development of students, the goals to be achieved and the abilities to be achieved and the will to be developed. The level of education affects the change in attitudes and behaviors of healthy living. A higher level of Education will make it easier for a person or society to absorb information and implement it in everyday behavior and lifestyle. H1: the higher the level of Education, the literacy level of P2 land and building tax compliance is increasing.

2.3 Social Economy

Socioeconomic is a position that is socially regulated and puts a person in a certain position in society. Socioeconomic is also defined as a state or position that is socially regulated and puts a person in a certain position. A person's position in the community environment is related to others in the sense of social environment, achievements, and rights and obligations in relation to resources [1]. H2: the higher the socioeconomic level of the community, the compliance of P2 land and building tax increases.

2.4 Taxpayer Awareness

Taxpayer awareness is the taxpayer's knowledge that the taxpayer's behavior is governed by tax provisions and regulations,

so that there is a tendency for the intention to comply. The level of taxpayer awareness is the level of taxpayer knowledge that his behavior is regulated by tax provisions and regulations, so there is a tendency to have their own will for taxpayers to comply without any element of coercion. A high level of public knowledge will motivate an increasing number of individuals to perform their responsibilities as citizens of the country and state by registering as taxpayers, reporting, and paying their taxes accurately. H3: the higher the level of taxpayer awareness, the literacy level of P2 land and building tax compliance increases.

2.5 Tax Sanctions

Tax penalties serve as an assurance that the terms of the tax laws, or tax standards, will be followed and honored. Put differently, the purpose of tax penalties is to dissuade individuals from breaking tax laws [6]. H4: the higher the level of Tax sanctions, the literacy level of P2 land and Building Tax Compliance is increasing.

3. METHODS

In essence, a research technique is a scientific approach to gathering information for a certain objective. Since the primary goal of the research is to determine the building tax and land literacy rate in the hamlet of Kendit District of Kendit, Situbondo Regency, a quantitative technique is used in this study. Data that is represented as numbers and is the outcome of computations and measurements is referred to as quantitative data. The researchers focused on the local taxpayers in the hamlet of Kendit District of Kendit, Situbondo Regency, where the study was conducted. The duration of this investigation was around six months. The following data sources were consulted: First, the main data, which were gathered for this research via questionnaires and interviews, are utilized [10]. The library resources, literature, earlier research, and other sources of secondary data were all employed in this study [10]. The study's population consists of the UN taxpayers residing in Kendit, Situbondo's

Kendit District hamlet. 2197 taxpayers are registered in the region (source: Kendit village apparatus). Cluster random sampling is the method of sampling that was used in this investigation. Cluster Random Sampling method as a sampling technique, due to a fairly broad population, and also the technique of determining the sample by cluster random sampling method. The formula in determining Cluster Random Sampling is as follows :

$$fi = \frac{Ni}{N}$$

Then get the sample size per cluster, using the following formula :

$$Ni = fi \ x \ n$$

Where :
Fi = cluster fraction sample
Ni = number of people in the cluster
N = total population
n = number of members included in the sample.

3.1 Dependent variable

The dependent variable is the variable that is told or becomes a result, because of the independent variable [10]. In this exploration the dependent variable is the knowledge of the determinant of land and Building Tax Compliance Independent variable independent variable (X) this variable is often referred to as a stimulus, predictor, abtecedent variable. In this study the independent variables are education, socio-economic, taxpayer awareness and Tax sanctions.

3.2 Data Analysis Model

This study used the test of significant Persial (t-test) and coefficient of determination test (R2). To determine how incompletely (collectively) the independent variable influences the dependent variable, statistical t-tests are run. The T-test is used to determine if the independent variable has a statistically significant degree of partial effect on the dependent variable. T count and T table were compared in order to conduct the test. With the provision that If t count > t table and significant value < 0.05 (③: 5%), then the independent variable partially significant

effect on the dependent variable, with the formula :

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Where :
T = distribution of t
r = Persial correlation coefficient
$r2$ = coefficient of determination
n = amount of data.

Multiple regression is a development of simple linear regression, which is both a tool that can be used to predict demand in the future, based on past data or to know the influence of one or more independent variables on one independent variable (dependent). The difference in the application of this method lies only in the number of independent variables used. Application of multiple regression method the number of independent variables used is more than one that affects one independent variable (dependent). in a study, when analyzing the data, when the topic of the problem (case) consists of one independent variable (dependent) and four independent variables, then used statistical test with linear regression method with four predictors. Linear regression formula with four independent variables, namely :
Where :
Y = dependent variable Un compliance P-2
$β$ = Regression coefficient
$X1$ = independent variable level of Education
$X2$ = socioeconomic independent variable
$X3$ = independent variable taxpayer awareness
$X4$ = tax sanction independent variable
e = error factor

4. RESULTS AND DISCUSSION.

4.1   Results

This study is a quantitative research. The type of data conducted in this study is the primary data obtained directly by the researcher through observation, interview or experiment. The population in this study is a taxpayer of the United Nations located in the village of Kendit District Kendit Situbondo. The number of taxpayers in the area is 2,197

taxpayers. based on the sample Determination criteria, 566 taxpayers were obtained.

Table 1. Population

No	village	Population (fi =Ni/N)	Sample
1	Taman Sari	296	59,2 ≈ 59
2	Kendit Barat	376	46,4 ≈ 46
3	Kalompangan	125	140 ≈ 140
4	Krajan Selatan	341	51,2 ≈ 51
5	Krajan Utara	278	63,2 ≈ 63
6	Karang Anyar Timur	233	75,2 ≈ 75
7	Karang Anyar Timur	324	53,6 ≈ 54
8	Belimbingan	224	77,6 ≈ 78
	Total	2197	566

Source: Kecamatan Kendit, Kab. Situbondo

Prior to hypothesis testing, descriptive research data is first described, to provide an idea of the effect of education level, socio-economic, taxpayer awareness, tax sanctions on taxpayer compliance during the study period.

4.1.1 Descriptive Statistical Test Results

The results of descriptive statistical tests are shown in the following table :

Table 2 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Education Level	566	1.00	5.00	3.2067	1.16194
Social Economy	566	1.00	4.00	1.9505	.71472
Taxpayer Awareness	566	9.00	20.00	18.4276	1.92631
Tax Sanctions	566	3.00	15.00	10.5989	2.89948
Tax Compliance	566	4.00	20.00	18.0538	2.20100
Valid N (listwise)	566				

Source: processed Data 2023

From the descriptive results presented in Table 2 on the variable level of Education shows a minimum value of 1.00, a maximum value of 5.00, a mean value of 3.2067 and the value of Std. Deviation of 1.16194. Descriptive results on socioeconomic variables showed a minimum value of 1.00, a maximum value of 4.00, a mean value of 1.9505 and the value of Std. Deviation of magnitude .71472.

Descriptive results on taxpayer awareness variable showed a minimum value of 9.00, a maximum value of 20.00, a mean value of 18.4276 and STD value. Deviation of 1.92631. Then the descriptive results on the tax sanction variable showed a minimum value of 3.00, a maximum value of 15.00, a mean value of 10.5989 and the value of Std. Deviation of 2.89948.

While the descriptive results on tax compliance variables showed a minimum value of 4.00, a maximum value of 20.00, a mean value of 18.0538 and the value of Sts. Deviation of 2.201000.

4.1.2 Partial significance Test (t-test) results

The results of the partial significance Test (t-test) are shown in the following table :

Table 3 Partial significant test results (t-test)

Models	Unstandardized Coefficients	Standardized Coefficients	T

		B	Std. Error		Beta	
1	X1	8.724	2.940		.124	.004
	X2	2.164	2.506		.036	.045
	X3.1	32,291	18,62		0,108	0,013
	X3.2	46,553	18,704		0,163	0,028
	X3.3	9,036	21,213		0,03	0,042
	X3.4	9,027	19,99		0,03	0,045
	X4.1	6,857	7,548		0,044	0,049
	X4.2	31,569	7,619		0,237	0,014
	X4.3	5,234	5,198		0,051	0,007

From the results of the partial significant Test (t-test) on the variable level of Education then produced significant values. Based on the significant value obtained if a variable is tested and obtained a significant value (Sig.) < 0.05 then there is the influence of the independent variable (X) to the dependent variable (Y) or the hypothesis is accepted, if the opposite significant value is obtained (Sig.) > 0.05 then no effect of the independent variable (X) to the dependent variable (Y) or the hypothesis rejected. Can be seen the output level of education that has a GIS value. 0.04 < 0.05, then there is an influence or variable level of Education affect the literacy rate determinant of land and building tax.

From the results of the partial significant Test (t-test) on socioeconomic variables produced significant values. Based on the significant value obtained if a variable is tested and obtained a significant value (Sig.) < 0.05 then there is the influence of the independent variable (X) to the dependent variable (Y) or the hypothesis is accepted, if the opposite significant value is obtained (Sig.) > 0.05 then no effect of the independent variable (X) to the dependent variable (Y) or the hypothesis rejected. Can be seen the output level of education that has a GIS value. 0.045 < 0.05, then there is an influence or variable level of Education affect the literacy rate determinant of land and building tax.

From the results of the partial significant Test (t-test) on the taxpayer awareness variable then produced a significant value on t. Based on the significant value obtained, if a variable is tested and the result is a significant value (Sig.) < 0.05, then the hypothesis is accepted or there is influence from the independent variable (X) to the dependent variable (Y); if the result is a significant value (Sig.) > 0.05, then the hypothesis is rejected or there is no influence from the independent variable (X) to the dependent variable (Y). With a GIS value, the result of taxpayer awareness is seen. There is a possibility that taxpayer awareness will differ and affect the literacy level that determines land and building tax if p is less than 0.05.

If the significant value (Sig.) obtained from the partial significant test (t-test) on the variables in the test is less than 0.05, it indicates that the independent variable (X) has an influence on the dependent variable (Y) or the hypothesis is accepted. Conversely, if the significant value (Sig.) obtained is greater than 0.05, it indicates that there is no effect of the independent variable (X) on the dependent variable (Y) and the hypothesis is rejected. The results of tax sanctions, which have a GIS value less than 0.05, indicate that the variable tax penalties have an impact on the factor that determines the land and building tax literacy rate.

4.1.3 Coefficient Of Determination (R2)

The results of the partial significance Test (t-test) are shown in the following table :

Table 4 Test Results Coefficient Of Determination (R2)

Variable	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.867[a]	.751	.014	8.120.633
X2	.760[a]	.056	.022	161.756
X3	,125[a]	0,016	0,009	162,821
X4	,252[a]	0,064	0,059	158,66

The known correlation coefficient value, or R, for the variable degree of education is 0.867 x 0.867 = 0.751 based on the test findings of the coefficient of determination (R2). R Square, the determinant number, has a magnitude of 0.0751, or 0.751%. This indicates that the 0.751% literacy rate for land and building taxes is determined by the capacity of the educational level. While the rest of (1-0, 751), explained that the variable level of Education influence in this study.

From the test results of the coefficient of determination (R2) on the socio-economic variables known correlation coefficient value or R is 0.760 x 0.760 = 0.056. The magnitude of the determinant number (R Square) is 0.056, or equal to 0.56%. It means that the ability of the socio-economic level affects the literacy rate determinant of land and building tax by 0.56%. The remaining portion, which came to (1-0,056), clarified how the socioeconomic level factors affected this investigation.

The known correlation coefficient value, or R, for the taxpayer awareness variable is 0.125 x 0.125 = 0.016, according to the test findings of the coefficient of determination (R2). The magnitude of the determinant number (R Square) is 0.016, or equal to 0.16%. It means that the ability of taxpayer awareness affects the literacy rate determinant of land and building tax by 0.16%. While the rest of (1-0, 16), explained that the variable taxpayer awareness effect in this study.

From the test results of the coefficient of determination (R2) on the variable known Tax sanctions correlation coefficient value or R is 0.252 x 0.252 = 0.064. The magnitude of the determinant number (R Square) is 0.064, or equal to 0.64%. It means that the ability of tax sanctions affect the literacy rate determinant of land and building tax by 0.64%. While the remaining amount (1-0, 64), explained that the variable tax sanctions effect in this study.

4.2 Discussion

4.2.1 Education Level

The high level of education obtained by taxpayers via formal education utilized by the government and approved by the Ministry of Education is based on the findings of the SPSS analysis test, which indicates that the level of education impacts the taxpayers who own land and buildings. The output of the education level with a GIS value comes after the dependability test, which is the initial test result. 0.800< 0.05, then there is an influence or variable level of Education affect the compliance of land and building tax, as well as related items about questionnaire questions for tax sanction variable is reliable or consistent, while for the validity test results obtained data output of 0.800 it is said to be valid. Furthermore, from the statistical hypothesis test showed that the data obtained is normally distributed with a value greater than the significant value (0.5), referring to the basis of decision-making in the multicolinearity test that there are no symptoms of multicolonearity in the variable level of Education. While the results of heteroscedicity test showed that the symptoms of heteroscedicity by showing significant values. The next stage is a statistical test in the form of T-test and determinant test shows that the output level of education that has a GIS value. 0.04< 0.05, then there is an influence or variable level of Education affect the literacy rate determinant of land and Building Tax, please for determinant test shows that there is an influence on the literacy rate determinant of land and building tax of 0.751% or 0.75.

4.2.2 Social Economy

Based on the results of the SPSS analysis test, it shows that the socioeconomic level is carried out by analytical tests in the form of reliability tests, validity tests,

statistical hypotheses, namely socioeconomic factors. Aims to determine the effect of socio-economic determinants of literacy levels tehadap land and building tax compliance. The second result is the influence of socioeconomic factors, obtained data s output level of education, on the reliability and variability test in the form of influence or variable level of Education affect the compliance of land and building tax, as well as related items in the form of questionnaire questions for socioeconomic variables are reliable or consistent, then on the validity test obtained output of 0.764 then it can be said that the data obtained is valid. Furthermore, from the statistical hypothesis test showed that the data obtained are normally distributed with a value greater than the significant value (0.5), namely 0.764, referring to the basis of decision-making in the multicollinearity test that there are no symptoms of multicolonearity in socioeconomic level variables. While the results of heteroscedity test showed that the symptoms of heteroscedity by showing significant values. The next stage is a statistical test in the form of T-test and determinant test shows that the output level of education that has a GIS value. 0.045< 0.05, Then, as the determinant test indicates, there is an impact on the literacy rate determinant of land and building tax by 0.56% or 0.56. The variable degree of education affects the literacy rate determinant of land and building tax. The taxpayer's economy may be the driving force behind the quicker payment of its UN tax due. Community participation in the development and economic growth in Indonesia is one of them by paying taxes to the state.

4.2.3 *Taxpayer Awareness*

The findings of the SPSS analysis test demonstrate that the analysis test is conducted using statistical hypothesis testing, validity testing, reliability testing, and statistical testing, specifically using the analysis test to determine taxpayer awareness. seeks to ascertain how taxpayer knowledge affects the factor that determines the land and building tax compliance literacy level. The third result is the influence of taxpayer awareness factors, obtained data from the reliability test in the form of questions from the questionnaire in the form of 4 items of questions that are releable, thus showing that taxpayer awareness is a factor that affects the determinant of literacy levels of land and building tax compliance. The next test is the validity test shows that the data in the test results show valid with a value of 0.764. Furthermore, the statistical hypothesis test showed that the data obtained were normally distributed with a value greater than the significant value (0.5), while referring to the basis of decision making in the multicolinearity test that there were no symptoms of multicolonarity in the taxpayer awareness variable, while the heteroscedicity test showed that there were symptoms of heterocedicity with results smaller than 0.05. Furthermore, the output of the statistical test is the T test and determinant test that has a GIS value. < 0.05, then there is an influence or variable of taxpayer awareness has an effect on land and building tax compliance significant on taxpayer awareness and hypothesis received and a positive effect on the determinant of literacy level of land and building tax compliance. The level of taxpayer awareness is the level of taxpayer knowledge that his behavior is regulated by tax provisions and regulations, so there is a tendency to have their own will for taxpayers to comply without any element of coercion. High public awareness will encourage more people to fulfill their obligations to register themselves as taxpayers, report and pay taxes correctly as a form of responsibility in the nation and state [4].

4.2.4 *Tax Sanctions*

Based on the results of the SPSS analysis test, it shows that the analysis test is in the form of reliability test, validity test, statistical hypothesis test, and statistical test, namely tax sanction factor. Aims to determine the effect of tax sanctions tehadap determinants of literacy levels of land and building tax compliance. The fourth result is the influence of taxpayer awareness factors, obtained data from the reliability test

questions from the questionnaire in the form of 3 items of questions that are releable, thus showing that awareness of tax sanctions is a factor that affects the determinant of literacy level of land and building tax compliance, while the validity test obtained in the form of valid measurement data with a value of 0.315 to r table 0.05. The next test, statistical hypothesis test, showed that the data obtained were normally distributed with a value greater than the significant value (0.5), while referring to the basis of decision-making in the multicolinearity test that there were no symptoms of multicolinearity in the tax sanction variable. Additionally, the T-test and tax sanction determinant test results, which have a GIS value, are the results of the statistical test. If the significance level is less than 0.05, the impact of variable tax punishments on land and construction tax compliance is evident. substantial impact on the tax sanctions and theories obtained, as well as a favorable influence on the literacy level determinants of compliance with land and construction taxes. Since sanctions may also be seen as bad consequences for those who break the law, it is possible to argue that tax sanctions are negative consequences for those who break the law by making a financial payment. Rights, duties, and socially acceptable and unacceptable behaviors are often outlined in laws and regulations. There are two recognized categories of penalties in tax law: administrative penalties and criminal penalties. Interest, fines, and hikes are examples of administrative penalties [2].

5. CONCLUSION

The following findings were drawn from the study that was done by researchers:

1. The results of the study on the impact of education level on land and building taxpayers' literacy compliance level in Kendit Village, Situbondo Regency, indicate that higher education levels have a positive and significant effect on P2 land and building tax compliance by raising the literacy level of taxpayers.

2. Situbondo Regency's analysis of the relationship between socioeconomic level and compliance literacy among land and building taxpayers in Kendit Village reveals that a positive and significant correlation exists between the two variables, with higher socioeconomic levels translating into higher levels of P2 land and building tax compliance.

3. According to the findings of the study on the impact of taxpayer awareness levels on the degree of literacy compliance with regard to taxpayer land and buildings in the village of Kendit Situbondo, there is a positive and significant relationship between taxpayer awareness levels and the level of literacy compliance with regard to P2 land and building taxes.

4. The level of compliance literacy of P2 land and building tax is increasing and has a positive and significant effect with increasing tax sanctions, according to the results of the effect of the level of tax sanctions on the level of compliance literacy of land and building taxpayers in Kendit Village, Situbondo Regency.

4. Mr. and Mrs. Lecturer in the Accounting Department, Muhammadiyah University of Jember has provided his knowledge to the author.
5. The author's parents (the late H. Abdul Halik and Hj. Jamila) and all of them family, for all the prayers, attention, support and outpouring of love given to the author.
6. All Village officials and residents in Kendit Village, Kendit Kabputaen

District Situbondo who was willing to be interviewed to complete the relevant data with the author's research.
7. All friends in the Accounting Department, Muhammadiyah University of Jember class of 2019 for all the support and brotherhood that exists.
8. My best partner, Wahyu Dwi Handoko, thank you for your prayers and motivation

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