THE INFLUENCE OF TAX PAYMENT AWARENESS AND UNDERSTANDING OF TAX REGULATIONS ON THE LEVEL OF LAND AND BUILDING TAX REVENUE AT THE REVENUE DEPARTMENT AND MANAGEMENT SURABAYA CITY FINANCE

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Info Article

Abstract

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In financing regional development, tax is an alternative source of financing needed by the government, including land and building tax. Land and Building Tax is the only property tax in Indonesia and has increased from year to year. Apart from that, Land and Building Tax has the largest number of taxpayers compared to other taxes. Even though Land and Building Tax has a broad impact, the proceeds from Land and Building Tax are returned to the regions concerned for the implementation and improvement of development in their respective regions. The aim of this research is to determine the influence of the level of awareness of tax payments and understanding of tax regulations for individual taxpayers, both partially and simultaneously, on land and building tax revenues in the work area of the Rungkut Kidul Subdistrict Office. The population is all effective taxpayers registered in the working area of the Rungkut Kidul Subdistrict Office. The sample used was 95 individual taxpayers for land and building tax. The sampling technique used purposive sampling, namely random sampling of 95 respondents. The analysis technique used is multiple linear regression.

PENGARUH KESADARAN MEMBAYAR PAJAK DAN PEMAHAMAN PERATURAN PERPAJAKAN TERHADAP TINGKAT PENERIMAAN PAJAK BUMI DAN BANGUNAN PADA DINAS PENDAPATAN DAN MANAJEMEN KEUANGAN KOTA SURABAYA

Abstrak

Dalam pembiayaan pembangunan daerah, pajak merupakan salah satu alternatif sumber pembiayaan yang dibutuhkan pemerintah, salah satunya adalah pajak bumi dan bangunan. Pajak Bumi dan Bangunan merupakan satu-satunya pajak properti di Indonesia dan mengalami peningkatan dari tahun ke tahun. Selain itu, Pajak Bumi dan Bangunan mempunyai jumlah wajib pajak terbanyak dibandingkan dengan pajak-pajak lainnya. Walaupun Pajak Bumi dan Bangunan mempunyai dampak yang luas, namun hasil Pajak Bumi dan Bangunan dikembalikan kepada daerah yang bersangkutan untuk pelaksanaan dan peningkatan pembangunan di daerahnya masing-masing. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh tingkat kesadaran membayar pajak dan pemahaman peraturan perpajakan bagi wajib pajak orang pribadi baik secara parsial maupun simultan terhadap penerimaan pajak bumi dan bangunan di wilayah kerja Kantor Kecamatan Rungkut Kidul. Populasinya adalah seluruh Wajib Pajak efektif yang terdaftar di wilayah kerja Kantor Kecamatan Rungkut Kidul. Sampel yang digunakan adalah 95 wajib pajak orang pribadi pajak bumi dan bangunan. Teknik pengambilan sampel menggunakan purposive sampling yaitu pengambilan sampel secara acak sebanyak 95 responden. Teknik analisis yang digunakan adalah regresi linier berganda.

INTRODUCTION

Background of the problem

Indonesia is a unitary state in the form of a republic. As a unitary state, the Indonesian nation has state goals like other countries. The goals of the Indonesian state are stated in the preamble to the 1945 Constitution, paragraph IV, namely: Protecting the entire Indonesian nation and all of Indonesia's blood, advancing general welfare, making the nation's life intelligent and participating in implementing world order based on eternal peace and social justice.

In order to realize this national goal, the government is taking steps to implement development in all sectors. The national development currently being implemented by the government is essentially holistic human development and human development as a whole, based on Pancasila and the 1945 Constitution in order to achieve national goals, namely creating a just and prosperous society, materially and spiritually. In order to realize this national goal, the government is taking steps to carry out development in all fields.

With this development program, the government will need a lot of funds for its implementation. Therefore, to distribute the government's burden to society, it is necessary to encourage sources of state revenue through taxes. Therefore, the costs for carrying out development will be met by various sources of state revenue through:

a.   Earth, water and natural resources

b.   Taxes and customs duties

c.   Results of state companies

d.   Others such as fines and profits or shares held, trading, dividends, certificates and so on. (Rochmad Soemitro, 2001: 2)

From the theory above, it can be seen that the source of state revenue comes from the tax and non-tax sectors. In line with current developments, the government places more emphasis on state revenues from the tax sector considering that the tax sector is very dominant in development interests.

The government's efforts to establish the tax sector as a strategic source of state revenue

became increasingly visible after the issuance of Law Number 9 of 1994 concerning general provisions and procedures for taxation.

Law Number 10 of 1994 concerning income tax Law Number 11 of 1994 concerning VAT and sales of luxury goods and at the same time Law Number 12 of 1994 concerning Land and Building Tax. There is also outreach regarding taxes, but this outreach is only limited to the implementation of taxes, so the issue of awareness of paying taxes needs to be studied further.

In a country, to carry out its functions, the government needs funds or capital. One of the capital requirements comes from levies in the form of taxes from the people. The government as a state administrator requires funds to finance its functions, has an obligation to protect the state and its people both from foreign political intervention and in terms of improving the standard of living of the community towards prosperity. On the other hand, the community as the party given protection has an obligation to participate in carrying out this function, which can be demonstrated through its participation in state financing, namely through awareness and understanding of tax revenues. However, in reality the problem of taxpayer awareness is an important problem throughout the world, both in developed and developing countries, both at the central and regional levels. One of the reasons for this is the low level of public awareness of paying taxes.

The low level of public awareness and understanding of paying taxes is thought to be due to limited public knowledge and information about taxes.

Tax management is categorized into taxes managed by the Central Government and taxes managed by regional governments. One of the taxes that is managed by the Central Government and the results are distributed to Regional Governments is Land and Building Tax (Property Tax). Property Tax is the only property tax in Indonesia as written in Law Number 12 of 1994. Property Tax is an objective tax, namely a state tax where the majority of its revenue is regional income which, among other things, is used to provide facilities which are also enjoyed by the central government and the government. area. Therefore, it is natural that the central

government also finances the provision of these facilities through the payment of Land and Building Tax (Property Tax).

Property tax is a source of state finance and collection is based on law, this means that tax collection has been mutually agreed between the government and the community. Tax as one of the domestic government sources is a potential sector, the revenue from this tax sector is then used by the government to build facilities and infrastructure for the public interest. Considering how important the role of the community is in participating in paying for state financing, it is required that there be public awareness to pay Property Tax correctly in accordance with applicable laws and regulations. However, in reality, there are many obstacles faced in collecting it. This is due to a lack of public awareness or even not understanding taxes, so that people do not carry out their obligations in paying taxes. Not a few experts argue that people generally don't like paying taxes. It is said that only a small group of people feel that taxes do not burden them. They feel they pay too little tax compared to the amount they should pay.

Currently, the government has several times made changes to regulations regarding taxation, changes to the laws in force now being replaced with new laws and regulations is one of the government's efforts to make improvements to the tax system in Indonesia and further increase revenue. The state through the tax sector. There are several types of taxes that the government imposes on citizens, one of which is Land and Building Tax which is imposed on tax objects. Rahadjo W. et, al. (2001) stated that the Property Tax coverage ratio for all sectors nationally has not yet reached 100%, where there is still around 30% of the potential property tax area that has not been recorded and registered and has not been subject to property tax. Even though Property Tax only makes a smaller contribution compared to other central taxes to state revenues, Property Tax has a broad impact because most of the property tax revenue is returned to regional development.

Property Tax is a property tax in Indonesia which experiences an increase in revenue from year to year, in line with the value of land which continues to increase. The legal basis for Land and Building Tax (Property Tax) is Law Number

12 of 1985 as amended by Law Number 12 of 1994. Land and Building Tax is a tax levied by the Fiscus on the ownership of tax objects in the form of land and buildings. Property Tax is a state tax that is material in nature. Property

LITERATURE REVIEW

Previous Research

The following is a summary of previous research. The summary is as follows:

1. I Gede Putu Pranadata (2014) conducted research on the influence of taxpayer understanding, the quality of tax services, and the implementation of tax sanctions on individual taxpayer compliance at KPP Pratama Batu. This research aims to determine the influence of the level of taxpayer understanding, the quality of tax services, and tax sanctions on the level of compliance of individual taxpayers. The independent variable in this research is individual taxpayer compliance. There were 100 questionnaires distributed to individual taxpayers at KPP Pratama Batu and 93 questionnaires were processed. The research sample was taken using the convenience sampling method. Data were analyzed using multiple regression analysis. The results of the research show that understanding individual taxpayers does not influence individual taxpayer compliance, while the quality of tax services and the implementation of tax sanctions influence individual taxpayer compliance at KPP Pratama Batu.

2. Mohamad Rajif (2012) conducted research on the influence of understanding, service quality and firmness of tax sanctions on tax compliance of SME entrepreneurs in the Cirebon area, with the aim of finding out a picture of understanding of Small and Medium Enterprise taxes in the Cirebon area as well as finding out the extent of the influence of Compulsory Understanding Taxes, service quality, and the strictness of tax sanctions influence tax compliance. The research objects include SME entrepreneurs in Ceribon. The sample of respondents used the convenience method. The results of this research show that SME entrepreneurs in Ceribon have sufficient understanding of taxes, especially tax

taxes generally do not pay attention to the condition of taxpayers (taxpayers), but only pay attention to the tax object.

regulations in terms of tax functions, tax objects, sanctions in taxation, and so on. Through multiple regression analysis, it can also be seen that there is a significant influence of the variables understanding, service quality, strictness of sanctions, and the most dominant variable in this research is the firmness of tax sanctions.

The similarity between the two previous studies and the current research is the equation of the dependent variable used. Research conducted by I Gede Putu Pranadata (2014), Mohamad Rajif (2012), and current research both use taxpayer compliance and awareness as independent variables.

Meanwhile, the differences between the two previous studies and the current research are as follows:

1. Independent Variable

a. I Gede Putu Pranadata (2014) used the influence of taxpayer understanding, quality of tax services, and implementation of tax sanctions as independent variables.

b. Mohamad Rajif (2012) uses Taxpayer understanding, service quality, and strictness of tax sanctions as independent variables.

c. The current researcher, the author uses the influence of taxpayers' awareness and understanding of their obligations in paying taxes.

2. Research Object

a. I Gede Putu Pranadata (2014) chose Individual Taxpayers (both entrepreneurs and non-entrepreneurs) as tax objects.

b. Mohamad Rajif (2012) chose individual taxpayers, especially SME entrepreneurs, as tax objects.

c. The current researcher, the author chooses individual taxpayers (both entrepreneurs and non-entrepreneurs) as tax objects.

3. Research Location

a. I Gede Putu Pranadata (2014) conducted research in the city of Batu.

b. Mohamad Rajif (2012) conducted research in the city of Cirebon.

c. In the current research, the author conducted research in the city of Surabaya.

Theoretical basis
Basics of Taxation

Definition or meaning of tax according to Prof. Dr. Rochmat Soemitro, SH. Taxes are people's contributions to the State treasury based on law (which can be enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay for public expenses.

From the definition above, it can be concluded that taxes have the following elements, contributions from the people to the State, meaning that the only person who has the right to collect taxes is the State. The contribution is in the form of money (not goods).

Based on the law, this means that taxes are collected based on or with the force of the law and its implementing regulations, without reciprocal services or counterperformance from the State which can be directly demonstrated by the existence of individual contraperformance by the government. Used to finance state households, namely expenditure that benefits the wider community.

Tax Function

There are two functions of tax, namely:

1. Function of the Shopping Budget (Budgetair)

Taxes are a source of funds for the government to finance its expenses.

2. Regulating function (regularend)

Taxes are a tool for regulating or implementing government policies in the social and economic fields.

Example :

a. High taxes were imposed on liquor to reduce consumption of liquor.

b. High taxes are imposed on luxury goods to reduce consumer lifestyles.

c. The tax rate for exports is 0%, to encourage exports of Indonesian products on the world market.

Tax Collection Conditions

So that tax collection does not cause obstacles or resistance, tax collection must meet the following requirements.

1. Tax collection must be fair. In accordance with the aim of the law, namely achieving justice, laws and the implementation of collection must be fair. Fairness in legislation includes imposing taxes generally and evenly, and adapting them to each individual.

2. Tax collection must be based on law (juridical requirements). In Indonesia, taxes are regulated in the 1945 Constitution article 23 paragraph 2. This provides legal guarantees to express justice, both for the State and its citizens.

3. Does not disrupt the economy (economic requirements). Collections must not interfere with the smooth running of production or trade activities.

4. Tax collection must be efficient (financial requirements). According to the budgetary function, tax collection costs must be reduced so that they are lower than the collection results.

5. The tax collection system must be simple. A simple collection system will make it easier and encourage people to fulfill their tax obligations. This requirement has been fulfilled by the new tax law.

Theoretical framework
Theories Supporting Tax Collection

1. Insurance Theory

The state protects the safety of life, property and the rights of its people. Therefore, people have to pay taxes which are likened to an insurance premium because they get guaranteed protection.

2. Interest Theory

The distribution of the tax burden to the people is based on the interests (eg protection) of each person.

3. Carrying Power Theory

This means that taxes must be paid according to each person's carrying capacity.

Tax Legal Position

According to Prof, Dr. Rochmat Soemitro, SH. Tax law has a position among the following laws:
1. Civil law, regulates the relationship between one individual and another individual.
2. 2. Public law, regulates the relationship between the government and its people. This law can be further detailed as follows:
a. Constitutional law
b. Administrative law
c. Tax law
d. Criminal law

Tax law adheres to the imperative, namely that its implementation cannot be postponed. This is different from criminal law which adheres to the concept of opportunity, namely that its implementation can be postponed after another decision is made.

Material Tax Law and Formal Tax Law
1. Material tax law, contains norms that explain, among other things, the circumstances, actions, legal events that are subject to tax (tax object), who is subject to tax (subject), how much tax is imposed (rate), everything about the emergence and elimination of tax debts, and legal relations between the government and taxpayers.
Example: Income Tax Law
2. Formal Tax Law, contains procedures for making material law a reality (how to implement material tax law). This law includes, among other things:
a. Procedures for determining a tax debt.
b. The tax authorities' rights to supervise taxpayers regarding the circumstances, actions and events that give rise to tax debt.
c. Taxpayer obligations, for example, maintaining bookkeeping or recording, and Taxpayer rights, for example, filing objections and appeals.
Example: General Provisions and Tax Procedures.

Tax Grouping
1. According to group
a. Direct taxes, namely taxes that must be borne by the taxpayer himself and cannot be charged or transferred to other people.
Example: Income Tax

b. Indirect taxes, namely taxes that can ultimately be charged or passed on to other people.
Example: Value Added Tax
2. According to its nature
a. Subjective tax, namely tax that originates or is based on the subject, in the sense of paying attention to the personal condition of the Taxpayer.
Example: Income Tax.
b. Objective tax, namely tax that originates from the object, without taking into account the personal circumstances of the Taxpayer.
Example: Value Added Tax and Sales Tax on Luxury Goods.
3. According to the collecting agency
a. Central taxes, namely taxes collected by the central government and used to finance state households.
Examples: income tax, value added tax and sales tax on luxury goods and stamp duty.
b. Regional taxes, namely taxes collected by regional governments and used to finance regional households.
Regional taxes consist of:
1) Provincial taxes, for example: motor vehicle tax and motor vehicle fuel tax.
2) Regency / City Taxes, for example: Hotels, Restaurants and Entertainment.

Tax Rates
There are 4 types of tax rates:
a. Comparable/proportional rates
The rate is a fixed percentage of whatever amount is subject to tax so that the amount of tax payable is proportional to the amount of value subject to tax. Example: delivery of Taxable Goods within the Customs area will be subject to Value Added Tax of 10%.
b. Fixed rate
The rate is a fixed amount (the same) for whatever amount is subject to tax so that the amount of tax payable is fixed. Example: the amount of Stamp Duty for checks and Bilyet Giro with any nominal value is IDR 3,000.00
c. Progressive rates
The percentage rate used increases as the amount subject to tax increases. Example:

article 17 of the Income Tax Law for domestic individual taxpayers.

Layers of taxable income	Tax rate
Up to IDR 50,000,000.00	5%
Above IDR 50,000,000 to IDR 250,000,000	15%
Above IDR 250,000,000 to IDR 500,000,000	25%
Above IDR 500,000,000.00	30%

According to the percentage increase in tariffs, progressive tariffs are divided into:

1) Progressive progressive tariff : the percentage increase gets bigger

2) Fixed progressive rates : fixed percentage increases

3) Progressive degressive rates : percentage increases get smaller

d. Degressive rates

The percentage rate used becomes smaller the larger the amount subject to tax

State Tax and Regional Tax

a) State Tax
1) Income Tax (PPH)
2) Value Added and Sales Tax on Luxury Goods
3) Land and Building Tax
4) Acquisition Fee on Land and Buildings (BPHTB)
b) Regional taxes
1) Autonomous region
2) Regional taxes
3) Body
4) Tax subject
5) Taxpayers

Tax Collection Procedures

Tax collection is prohibited from being shared or paid by other people. Every Taxpayer is obliged to pay the tax owed based on a tax assessment letter or paid by the Taxpayer himself based on tax laws and regulations. Taxpayers who fulfill their tax obligations based on the determination of the Regional Head are paid using a Regional Tax Assessment Letter (SKPD) or other equivalent documents in the form of tickets and calculation notes.

1. Tax Stelsel

Tax collection can be done based on 3 stelsel:
a. Real stelsel (riel stelsel)
b. Presumptive stelsel (fictieve stelsel)
c. Mixed stelse
2. Principles of Tax Collection
a. Domicile Principle
b. Source Principle
c. Principles of Nationality
3. Tax Collection System
a. *Official Assessment System*

It is a collection system that gives authority to the government (fiscus) to determine the amount of tax owed by taxpayers.
Characteristics:
1) The authority to determine the amount of tax payable rests with the tax authorities
2) Taxpayers are passive
3) Tax debt arises after a tax assessment letter is issued by the tax authorities.

b. *Self assessment system*

Is a tax collection system that gives taxpayers the authority to determine for themselves the amount of tax owed.
Characteristics:
1) The authority to determine the amount of tax payable rests with the Taxpayer himself.
2) Active taxpayers, starting from calculating, depositing, reporting the tax owed themselves.
3) The tax authorities do not interfere and only supervise.

c. *With Holding system*

Is a tax collection system that gives authority to a third party (not the tax authorities and not the Taxpayer concerned) to determine the amount of tax owed by the Taxpayer.

Characteristics:
The authority to determine the amount of tax owed rests with a third party, a party other than the tax authorities and the taxpayer.

Regional Levy
Some definitions of terms related to regional levies include:
a)   Regional Levy, is a regional levy as payment for certain services or permits which are specifically provided and granted by the Regional Government for the benefit of individuals or entities.
b)   Services, are local government activities in the form of businesses and services that produce goods, facilities or other benefits.
c)   Public services, are services provided or provided by the Regional Government for the purposes of public interest and benefit and can be enjoyed by individuals or entities.
d)   Business services are services provided by local governments by adhering to commercial principles because basically they can also be provided by the tourism sector.
e)   Certain permits, are certain activities of the Regional Government in the context of granting permits to individuals or entities which are intended for the guidance, regulation, control and supervision of space utilization activities, as well as the use of natural resources, goods, infrastructure or certain facilities in order to protect public interest and preserving the environment.

Property Tax
The legal basis for Land and Building Tax is Law Number 12 of 1985 as amended by Law Number 12 of 1994.
Land and Building Tax Principles:
1.   Provides convenience and simplicity.
2.   There is legal certainty
3.   Easy to understand and fair
4.   Avoid double taxation

Understanding Earth and Buildings
The earth is the surface of the earth and the body of the earth beneath it. The earth's surface includes land and inland waters (including swamps, ponds) as well as seas in the territory of the Republic of Indonesia.

Buildings are technical constructions that are planted or permanently attached to land and/or waters.
Included in the definition of building:
a)   Environmental roads in one unit with the building complex.
b)   Toll roads
c)   Swimming pool
d)   Luxurious fence
e)   Sports venue
f)   Shipyard, dock
g)   Luxurious garden
h)   Oil, water and gas storage/refinery, oil pipes
i)   Other facilities that provide benefits

Tax Object Notification Letter
Is a letter used by Taxpayers to report object data according to the provisions of the Land and Building Tax Law.

Tax Due Notification Letter
Is a letter used by the Director General of Taxes to notify the Taxpayer of the amount of Tax owed.

Tax Object
What is meant by tax object is land and/or buildings. What is meant by Tax Objects are Tax Objects that are owned/controlled/used by the central government and regional governments in government administration. Land and Building Tax is a State tax, the majority of which is regional income which is used, among other things, to provide facilities which are also enjoyed by the central and regional governments.

Tax subject
Is a person or entity that actually has rights to the land, and/or obtains benefits from the land, and/or owns, controls and obtains benefits from buildings.

Tax Rates
The tax rate imposed on tax objects is 0.5% (five tenths of a percent). The basis for tax imposition is basically the determination of the Sales Value of Tax Objects (NJOP) for 3 years by the Head of the Regional Office of the Directorate General of Taxes or the name of the Minister of Finance by

taking into account the opinion of the local regional government. The basis for calculating tax is set as low as 20% and as high as 100% of the sales value of the tax object (NJOP). The percentage is determined by taking into account national economic conditions. Basically, the NJOP is determined once every 3 years.

However, for certain areas where development developments result in a significant increase in NJOP, the selling value is determined once a year. In determining the selling value, the Head of the Office of the Directorate General of Taxes on behalf of the Minister of Finance takes into account the opinion of the local Governor / Mayor / Regent (regional government) and pays attention to the principle of self-assessment. What is meant is the sales value used as the basis for calculating tax, namely a certain percentage of the actual sales value.

Example :

1. The sales value of a tax object is IDR 2,000,000.00, a percentage of for example 20%, then the amount = 20% x IDR 2,000,000.00 = IDR 400,000.00

2. The sales value of a tax object is IDR 2,000,000,000.00, a percentage of for example 40%, then the amount = 40% x IDR 2000,000,000.00 = IDR 800,000,000.00

For the current economy, especially in order not to burden taxpayers in rural areas too much, but while still paying attention to revenue, especially for regional governments, a percentage has been determined to find the size of the NJKP, namely :

1. 40% of NJOP for
a. Plantation Tax Object
b. Forestry Tax Object
c. Other Tax Objects, where the Taxpayer is an individual with NJOP for land and buildings equal to or greater than IDR 1,000,000,000.00

2. 20% of NJOP for
a. Mining Tax Object
b. Other Tax Objects whose NJOP is less than IDR 1,000,000,000.00

How to calculate tax

The amount of tax payable is calculated by multiplying the tax rate by the NJKP

Land and Building Tax = Tax Rate x NJKP
= 0.5% [persentase NJKP X (NJOP - NJOPTKP)]

Example :

Taxpayer A has a plot of land and buildings whose NJOP is IDR 20,000,000.00 and the NJOPTKP for that area is IDR 12,000,000.00, then the amount of tax payable is:

= 0.5% x 20% x (IDR 20,000,000 – IDR 12,000,000)
= IDR 8,000.00

Tax Object Notification Letter (SPOP), Tax Due Tax Notification Letter (SPPT), Tax Assessment Letter (SKP)

1. In order to collect data, tax subjects are required to register their tax objects by filling in the SPOP.

2. The SPOP must be filled in clearly, correctly, completely and on time and signed and submitted to the Director General of Taxes whose work area includes the location of the tax object no later than 30 days after the date of receipt of the SPOP by the tax object.

3. The Director General of Taxes will issue an SPPT based on the SPOP he receives.

4. The Director General of Taxes can issue a Tax Assessment Letter in the following cases:

a. If the SPOP is not submitted and after being reprimanded in writing it is not submitted as specified in the warning letter.

b. If the results of the audit or other information show that the amount of tax owed is (should be) greater than the amount of tax calculated based on the SPOP submitted by the Taxpayer.

5.   The amount of tax payable in the SKP as referred to in number 4 letter a is tax plus an administrative fine of 25% calculated from the principal tax.

Administrative sanctions imposed on taxpayers who do not submit SPOP are subject to sanctions in addition to the principal tax, namely 25% of the principal tax.

This SKP is based on data available to the Director General of Taxes and contains the determination of tax objects and the amount of tax payable along with administrative fines imposed on taxpayers.

Example :

Taxpayer A did not submit SPOP

Based on existing data, the Director General of Taxes issues an SKPKP containing:

a)   Tax object with area and sales value

b)   Area of tax object according to SPOP

c)   Tax principal   IDR 2,0 00,000

d)   Ad ministrative sanctions

25% x IDR 2,000,000   IDR. 500 ,000   +

The amount of tax payable is   IDR 2,5 00,000

6.   The amount of tax payable in the SKPKB as referred to in number 4 letter b, is the difference between the tax payable based on audit results or other information and the tax payable calculated based on the SPOP plus an administrative fine of 25% of the difference in tax payable.

Administrative sanctions are imposed on taxpayers who fill out the SPOP not in accordance with the actual situation.

Example :

Based   on   SPOP,   SPPT

IDR

2,000,000

is issued

Based on the tax audit

Should   be   owed   _____

IDR

2,500,000

Difference   of

IDR

500,000

Administrative   fine   25%   x   IDR   500,000   _____

IDR

125,000

The amount of tax payable in the SKPKB is

IDR

625,000

To clarify the explanation above, below is a chart regarding the PROPERTY TAX tax imposition system and how SPOP, SPPT and SKP are issued. SPOP is only given if:

1.   Tax object has not been registered / data is incomplete

2.   The tax object has been registered but the data is not complete

3.   NJOP changes / economic growth

4.   Tax Objects are transferred / reports from agencies directly related to the Tax Object Below are several charts that illustrate SPOP returning, SPOP not returning, SPOP returning but not correct, and SPOP in terms of its nature and function.

Payment and Billing Procedures

1.   Taxes payable based on the SPPT must be paid no later than 6 months from the date the Taxpayer receives the SPPT.

Example :

If the Taxpayer receives the SPPT on April 1 2010, the payment due date is September 30 2010.

2.   Taxes payable based on the SKP must be paid no later than 1 month from the date the SKP is received by the Taxpayer.

Example :

If the SKP is received by the Taxpayer on March 1 2010, then the maturity date is March 31 2010

3. Taxes owed which are not paid or underpaid at the due date, are subject to an administrative fine of 2% a month, which is calculated from the due date until the day of payment for a maximum period of 24 months, and part of the month is calculated as a full 1 month .

Example :

The 2010 tax year SPPT was received by the Taxpayer on March 1 with the tax payable amounting to IDR 500,000. New taxpayers are paid on September 1 2010. Therefore, these taxpayers are subject to an administrative fine of 2%, namely:

2% x IDR 500,000 = IDR 10,000

The outstanding taxes that must be paid on September 1 2010 are:

Principal tax + administrative fine

IDR 500,000 + IDR 10,000 = IDR 510,000

If the taxpayer only paid his tax debt on October 10 2010, then the taxpayer will be subject to a fine of 2 x 2% of the principal tax, namely: 4% x IDR 500,000 = IDR 20,000

The outstanding tax that must be paid on October 10 2010 is: Principal Tax + administrative fine = IDR 500,000 + IDR 20,000 = IDR 520,000

4. Administrative fines as referred to in number. 3 above, plus tax debts that have not been paid or are underpaid are billed with a Tax Collection Letter (STP) which must be paid no later than 1 month from the date the STP is received by the Taxpayer.

5. Taxes owed can be paid at banks, post offices and giro, and other places designated by the Minister of Finance.

6. Tax payment and collection procedures are regulated by the Minister of Finance.

7. Notice of tax due (SPPT), tax assessment letter, and tax bill (STP) are the basis for tax collection.

8. The amount of tax owed based on the STP that is not paid on time can be collected by means of a forced letter.

In the event that the tax bill owed is paid after the specified due date, the collection is carried out by means of a forced letter which is currently based on Law Number 19 of 1997 as amended by Law Number 19 of 2000 concerning tax collection by forced letter.

To make it easier to understand, here are the payment and billing procedures.

Objections and Appeals
Object

1. Taxpayers can submit objections to the Director General of Taxes regarding :

a. Tax Due Notification Letter (SPPT)

b. Tax Assessment Letter (SKP)

Objections to SPPT and SKP must be submitted each in a separate objection letter for each tax year

2. Taxpayers can submit objections to SPPT or SKP in the case of:

a. Taxpayers consider that the area of land and/or building objects, the classification or sales value of land and building tax objects listed in the SPPT or SKP do not correspond to the actual situation.

b. There are differences in interpretation of laws and regulations between taxpayers and tax authorities.

3. Objections are submitted in writing in Indonesian to the Head of the Land and Building Tax Service Office which issued the SPPT or SKP by stating the reasons clearly.

4. Objections must be submitted within 3 months from the date of receipt of the SPPT or SKP by the taxpayer, unless the taxpayer can show that this period cannot be fulfilled due to circumstances beyond his control. If it turns out that the 3 month deadline cannot be met by the Taxpayer due to circumstances beyond his control, then the Head of the Land and Building Tax Service Office can still consider and ask taxpayers to complete these requirements within a certain time limit.

5. Receipt of the Objection Letter provided by the Land and Building Tax Service Office or proof of sending the Objection Letter via registered post or similar is proof of receipt of the objection letter for the benefit of the Taxpayer.

6. If requested by the Taxpayer for the purpose of filing an objection, the Director General of Taxes is obliged to provide in writing the matters that form the basis for the imposition of tax.

7.   Filing an objection does not delay the obligation to pay tax.

8.   The Head of the Regional Office of the Directorate General of Taxes or the Head of the Land and Building Tax Service Office, within a maximum period of 12 months from the date the objection letter is received, must provide a decision or objection.

9.   Before the decision letter is issued, the taxpayer can submit additional reasons or written explanations.

10.   Decision of the Head of the Regional Office of the Director General of Taxes or the Head of the Land and Building Tax Service Office regarding objections can be in the form of :

a.   Not acceptable

b.   Reject

c.   Receive in whole or in part

d.   Increase the amount of tax owed

11.   In the event that a Taxpayer submits an objection to the determination as stated in the tax assessment letter, the Taxpayer concerned must be able to prove that the tax assessment is incorrect.

12.   If a period of 12 months has passed and the Director General of Taxes has not made a decision, then the objection is deemed accepted.

This provision is intended to provide legal certainty for Taxpayers, namely if within a period of 12 months from the date of receipt of the objection letter, the Director General of Taxes does not provide a decision on the objection submitted, it means that the objection has been accepted.

Appeal

The provisions for land and building tax appeals follow the provisions regarding appeals of the Law on General Provisions and Tax Procedures.

METHOD

Research Approach

Determining the research method that will be used in a study is an important thing that a researcher needs to pay attention to. Errors in determining the research method to be used will result in errors in collecting data, data analysis and errors in drawing conclusions.

Research Hypothesis

Sugiyono stated that the research hypothesis is a temporary answer to what is given, based only on relevant theory and not based on empirical factors obtained from data collection. A hypothesis is a temporary answer to a research problem formulation, where the research problem formulation has been stated in the form of a question sentence. According to Sugiyono (2011:69) an associative hypothesis is a temporary answer to an associative problem formulation, namely stating the relationship between two or more variables.

Based on the explanation above, the following hypothesis is proposed:

H1 : Awareness of tax payments has a significant effect on the level of land and building tax revenue at the Surabaya City Revenue and Financial Management Service

H2 : Understanding tax regulations has a significant effect on the level of land and building tax revenue at the Surabaya City Revenue and Financial Management Service

H3 : Awareness of tax payments and understanding of tax regulations together have a significant effect on the level of Land and Building Tax payments at the Surabaya City Financial Management Service

Companies that have competence in the fileds of marketing, manufacturing and innovation can make its as a sourch to achieve competitive advantage (Daengs GS, et al. 2020:1419).

The research design is a plan to determine the resources and data that will be used to be processed in order to answer the research question. (Asep Iwa Soemantri, 2020:5).

Standard of the company demands regarding the results or output produced are intended to develop the company. (Istanti, Enny, 2021:560).

In this approach, a quantitative research approach is used. A quantitative approach is research that focuses on formulating a hypothesis which is then carried out statistical testing to accept or reject the hypothesis. The data used must be measurable and will produce conclusions that can be generalized. Since the data required for respondents' answers is

basically qualitative data, to be able to be analyzed using quantitative methods, the results of the data must be processed by giving scores.

Research Location and Time

In accordance with the title of the proposed research, the location of this research will be carried out on residents in Rungkut Kidul Village. This was chosen because based on data obtained from the Rungkut Kidul Subdistrict office, it has the highest potential tax revenue for Individual Taxpayers and there is still potential tax revenue that has not been optimally diverted.

As for the research time, it was carried out for one month, taking into consideration that this was the time when the Tax Notification Letter (SPPT) was submitted from the Subdistrict to the Taxpayers and when the Land and Building Tax owed was paid off.

Population and Sample

Population

The population in this study is all individual taxpayers who are tax subjects for land and building tax who have filled out and submitted SPOP on January 1 2010 - December 31 2014 in Rungkut Kidul Village, Surabaya. Based on data obtained from Rungkut Kidul Subdistrict, Surabaya, it shows that the number of individual taxpayers who are subject to land and building tax is 125 taxpayers.

Of this number, the population in this study is the individual taxpayer who is the subject of land and building tax. Next, the existing population is grouped based on the NJOP value (Tax Object Sales Value), namely:

1.   NJOP < IDR 50,000,000

2.   NJOP > IDR 50,000,000 to < IDR 150,000,000

3.   NJOP > IDR 150,000,000 to < IDR 250,000,000

4.   NJOP > IDR 250,000,000 to < IDR 500,000,000

5.   NJOP >Rp 500,000,000

Sample

Sample determination technique is purposive sampling. This method determines the sample size based on the objective elements, where the sample determination must represent the research population, and is based on various

research limitations, namely time, cost and energy. The sample size required in this research is obtained by the formula:

$$n = \frac{N}{1+N(e)^2} \quad \text{(Umar,2001:74)}$$

Information :

n   = sample size

N   = population size

e   = percent allowance of 5%

then, $n = \frac{N}{1+N(e)^2}$

$$n = \frac{125}{1+125(0,05)^2}$$

n = 95.2381 rounded to 95 people

So in this study the number of sample members required is 95 Individual Taxpayers for Land and Building Tax in the Rungkut Kidul Subdistrict area, Surabaya.

Sampling Technique

As for the 125 Taxpayers, so that researchers can truly obtain accurate data and reflect the situation of the population with a relatively low error rate, the researchers previously determined the sample criteria to be taken, including:

1.   The taxpayer has the right to the tax object in the form of land and/or buildings.

2.   The taxpayer has filled out the SPOP himself between January 1 2010 – December 31 2014.

3.   The taxpayer has made payments for land and building tax.

In general, sample designs consist of two types, namely, probability designs and non-probability designs. As for this researcher, the technique used in sampling is a probability design based on the consideration that the sample accuracy is more accurate and the generalization ability is better (Davis and Cosenza, 1993: 227).

In this case the researcher prefers a probability design, because sample representativeness is an important aspect in this research. Probability sampling means that each sample is selected based on a selection procedure and has the same chance of being selected. The sample selection procedure in this study used a simple random sample design (random sampling system). The sampling technique in simple random sample design is:

1. Determine the research population and obtain sample research units.
2. Determine the desired sample size and be able to reflect the overall condition of the population.
3. Take samples randomly from the sample selection unit.
4. Repeat the random sampling process from the sample selection unit until you get the desired number of samples.

Research Variables and Operational Definitions
Research variable
In this research, the variables used consist of two variables, namely, the independent variable and the dependent variable. Each variable consists of :
a. Independent variable (X), namely:
1. Individual Taxpayer Tax Payment Awareness
2. Understanding the Tax Regulations for Individual Taxpayers
b. Dependent variable (Y), namely:
1. Land and Building Tax Revenue

The test of this research is to test the influence of the variables awareness of tax payments and understanding of tax regulations on land and building tax revenues.

Operational definition
To facilitate understanding and avoid misunderstandings, each research variable needs to be given an explanation of its operational definition. The operational definition for each variable in this research is as follows:
a. Individual Taxpayer Tax Payment Awareness (X1). It is a feeling that arises within the Taxpayer regarding his obligation to pay Land and Building Tax in accordance with the established regulations which is measured through:
1. Attitude
2. Motivation
b. Understanding the Taxation regulations for Individual Taxpayers (X2) is a feeling that arises within the Taxpayer regarding his knowledge of Land and Building Tax, which is measured through:

1. Communication
2. Justice/equality theory
3. Administrative feasibility
The scale used to measure is the Likert scale.
c. Land and Building Tax Revenue (Y)
Is the level of success of Taxpayers in paying or paying off Land and Building Tax, which is measured through:
1. Fill out the Land and Building Tax SPOP
2. Issuance of Land and Building Tax SPPT
The scale used to measure is a Likert scale, while data measurement is measured using intervals, namely by giving a score to the answer chosen by the respondent. The alternative answers are: Nazir (1998:246) says that a questionnaire must have a center of attention, namely the problem to be solved, so in general the contents of the questionnaire can be:
1. Questions of fact
2. Questions about opinions
3. Questions about self-perception

The instrument used as a measuring tool can measure what it wants to measure validly, and validity is measured by the correlation between the score of the question item and the question score, and the instrument is used several times for the same object which will produce the same or reliable data, while reliable is itself was measured using the Erombach alpha method, so the research results can be said to be valid and reliable.

Data Types and Sources
Data Type
The type of data used in research is quantitative data. Quantitative data is data resulting from a series of observations (measurements) which can be expressed in numbers. In this research, quantitative data is data resulting from questionnaire answers that have been given a score.

Data source
The data source used in this research comes from primary data. Primary data is data obtained directly from respondents by distributing questionnaires which are used to test respondents' assessments.

Models and Analysis Techniques
Analysis Model

Based on the theoretical basis above and the results of previous research, the influence between the independent variables Tax Payment Awareness and Understanding of Individual Taxpayer Tax Regulations on Land and Building Tax Revenue is as follows:

Based on the illustration above, the research was directed to determine the influence of the independent variables consisting of the level of awareness of taxpayers' tax payments and the level of understanding of taxpayers' tax regulations on land and building tax revenues. In this study, the relationship between the independent variables is divided into two relationships, namely simultaneous relationships (including all independent variables together) and

partially (by looking at the relationship between the research independent variables one by one) on the dependent variable.

Data Quality Test

One of the problems in social science research is how to obtain accurate and objective data. This is very important, the conclusions drawn will only be reliable if they are based on accurate data. For this reason, in this research it is necessary to know how high the validity and reliability of the measuring instruments used are.

1. Validity Test
2. Reliability Test

Analysis Techniques

Adjusted to the objectives of this research, the researcher processed the data using statistical software known as the Statistical Package For the Social Science Personal Computer Version 13.0 (SPSS PC Ver.13.0) program.

To provide a comprehensive picture of the influence of the variables of the level of awareness of tax payments and the level of understanding of taxation on Land and Building Tax revenues, this research uses the following analysis technique:

1. Descriptive Analysis
2. Multiple Linear Regression Analysis

This analysis technique is used to explain the influence of the independent variable on the dependent variable by creating a multiple linear regression line equation, namely:

$$Y = a + b1X1 + b2X2 + e$$

Information :

Y = Land and building tax revenue

a = Constant

X1 = Level of awareness of individual taxpayers' tax payments

X2 = Level of understanding of the Tax Regulations for Individual Taxpayers

b1 = Regression coefficient X1

b2 = Regression coefficient X2

e = Error

1. Persial test (t test)

To find out whether the variables level of awareness of tax payments and level of understanding of tax regulations have a partial effect. For the Land and Building Tax revenue variable, the t test is used with the following hypothesis criteria:

Ho : B1 : B2 = 0 (no influence)

Ho : B1 : B2 = 0 (there is influence)

The t_{count} formula is:

$$t_{count} = \frac{B1}{Se(B1)} \quad \text{...............(Sudjana, 1992:111)}$$

Information :

B1 : Regression Coefficient

Se (B1) : Standard error of the regression coefficient

Testing rules:

a. Ho is rejected if $t_{count} > t_{table}$

This means that Ho is rejected and Ha is accepted, meaning there is an influence between the independent variable and the dependent variable

b. Ho is accepted if $t_{count} < t_{table}$

This means that Ho is accepted and Ha is rejected, meaning there is no influence between the independent variable and the dependent variable

2. Simultaneous Test ("F" Test)

To determine the simultaneous relationship between the variables of the level of awareness of tax payments and the level of understanding of tax regulations on the Land and Building Tax revenue variable, the F test is used with the following hypothesis criteria:

Ho : B1 : B2 = 0 (no influence)

Ho : B1 : B2 = 0 (there is influence)

The Fcount formula is:

$$t_{count} = \frac{R2 / (K-I)}{(I - R2) / (n-k)} \quad \text{...............(Sudjana, 1992:108)}$$

Information :

R^2 = Coefficient of determination
n = Number of observations (samples)
k = Number of data
Testing rules:
a. Ho is rejected if $F_{count} > F_{table}$

This means that Ho is rejected and Ha is accepted, meaning there is an influence between the independent variable and the dependent variable.
b. Ho is accepted if $F_{count} < F_{table}$

This means that Ho is accepted and Ha is rejected, meaning there is no influence between the independent variable and the dependent variable.

RESULT AND DISCUSSION

Description of Research Results
In the following sub-chapter, a description of the research results of each research variable, both independent variables and dependent variables, will be described.
From the table above, the statement "After obtaining the SPPT, the Taxpayer must pay off his obligations immediately." It has the highest average value, namely 4.379, which means that the majority of respondents already know how important PROPERTY TAX is for development, so that after obtaining the SPPT Taxpayers are aware of immediately paying off the tax owed so that it can be used as a source of costs for development. Meanwhile, the statement "Taxpayers are required to fill out the SPOP as a tax obligation." has the lowest average value, namely 4.231, which means that respondents are still less aware of how important filling out SPOP is as a basis for calculating the PROPERTY TAX owed, so that PROPERTY TAX revenue is less than optimal.

Data Quality Test
In this research, it is necessary to know how high the validity and reliability of the measuring instruments used are, this is done to obtain accurate and objective data. This is very important because the conclusions drawn can only be trusted if they are based on accurate data.

Validity test
Validity test is the degree of accuracy of a research measuring instrument regarding the actual content of what is being measured. Validity analysis of the existing items aims to test whether each item of the statement is truly valid, at least the highest degree of closeness of the data can be determined.
Which is obtained by what is believed in the measurement. In this case, the correlation coefficient whose significance is assessed is smaller than 5%, which indicates that the items are valid as forming indicators.

Reliability Test
Reliability testing is a method used to measure the extent to which a measuring instrument can be trusted. A measuring instrument is said to have high reliability if several times carrying out measurements on the same group of subjects relatively similar results are obtained. The decision making criterion for the reliability test is if the Cronbach's alpha value for each variable, both the independent variable and the dependent variable, is greater than the critical value r, namely 0.6. The complete results are as follows:

Hypothesis Analysis and Testing
Multiple Linear Regression Analysis
The analysis technique in this research uses multiple linear regression. Calculation results using the SPSS Ver program. 13.0 is as follows:
Based on the results of the analysis in table 4.6 above, the following multiple linear regression equation is obtained:

$$Y = 1,901 + 0,295 X1 + 0,248 X2$$

The variable regression coefficient shows the direction of change between the independent variable and the dependent variable. A regression coefficient with a positive sign indicates changes in the same direction between the independent variable and the dependent variable, while a variable with a negative sign shows the opposite direction of change between the independent variable and the dependent variable. From the equation above it can be explained as follows:
1. The constant (a) of 1.901 shows the magnitude of the influence of awareness of tax payments (X1) and understanding of tax regulations (X2) of individual taxpayers on land

and building tax revenue (Y), meaning that if the independent variable is equal to zero, then it is predicted that property tax revenue (Y) will experience a benefit of 1,901 units.

2. The regression coefficient for awareness of individual taxpayers' tax payments (X1) is 0.295. This means that if individual taxpayers' awareness of tax payments (X1) increases by one unit, then property tax revenue (Y) will increase by 0.295, assuming that the other variables remain constant. This shows the influence of individual taxpayers' awareness of tax payments (X1) on land and building tax revenues (Y).

3. The regression coefficient for awareness of individual taxpayers' tax payments (X2) is 0.248. This means that if individual taxpayers' understanding of tax regulations (X2) increases by one unit, then PROPERTY TAX revenue (Y) will increase by 0.248, assuming that

the other variables remain constant. This shows the influence of individual taxpayers' understanding of tax regulations (X2) on land and building tax revenues (Y).

Hypothesis Testing

To test the truth of the proposed hypothesis, statistical testing can be carried out either partially or simultaneously. The complete hypothesis testing will be explained below.

F test

To determine the effect of the independent variable consisting of awareness of tax payments (X1) and understanding of tax regulations (X2) of Individual Taxpayers on the dependent variable, namely land and building tax receipts (Y) together, the F statistical test or total test is used. simultaneous. In table 4.7, an analysis of the influence of the independent variables simultaneously (together or as a whole) is presented on the dependent variable.

Table 1. Results of Analysis of the Influence of Independent Variables Against Simultaneous Dependent Variables ANOVAb

Model	Sum of Squares	df	Mean Squares	F	Sig.
1 Regression	3.076	2	1.538	6.129	.003a
Residual	23.086	92	.251		
Total	26.162	94			

a. Independent Variables : (Constant), Understanding of Tax Regulations,

Tax Payment Awareness.

b. Independent variable : PROPERTY TAX acceptance

Source : Attachment lkjkl

At a significance level of 0.05 and degrees of freedom of 2 and 92 (df = 95 - 2-1), the F table is 3.095. Meanwhile, the calculated F value based on the statistical program is 6.129. Thus, from the calculations obtained, the calculated F value (6.129) > F table (3.095), then Ho is rejected and Ha is accepted with a significance level of 0.003 < 0.05, which means that awareness of tax payments (X1) and understanding of tax regulations (X2) are mandatory. Personal Tax simultaneously has a significant positive effect on Land and Building Tax revenue (Y).

The ability of the independent variable to explain or explain changes in the dependent

variable can be seen from the value of the coefficient of multiple determination (R2).

The higher the R2 value, the "better" the model. The value of R2 ranges from 0 to 1, the closer it is to 1, the better the ability of the independent variable to explain the dependent variable in the model. The value of the coefficient of determination calculated is 0.118. This means that all independent variables (awareness of tax payments and understanding of tax regulations for Individual Taxpayers) included in the model are able to contribute in jointly influencing the dependent variable (Land and Building Tax revenue) of 11.80%, while the remaining 88

.20% is explained by other variables not included in the model (error factors).

t test

The t statistical test or partial test is intended to test the influence of the independent variable individually (individually) on the dependent variable. The method used is to compare the calculated t value for each independent variable with the t table. The calculated t value is obtained from a computer printout processed by a statistical program, while the t table value is obtained by taking into account the number of observations or observations (n=95) and degrees of freedom (n-k-l), so that the degrees of freedom are obtained by calculating 95-2-1 (df=92) using a level of significance of (a = 0.05) and using a two-way test, the t table is 1.986.

Based on the t statistical test method above, the complete test can be seen in table 4.8. The table includes the t test by comparing the calculated t with the t table and the t test by comparing the partial error probability value with the level of significance used.

The results of the t test analysis will be explained in full as follows:

1.   Partial influence between the independent variable awareness of individual taxpayers' tax payments (X_1) on the dependent variable Land and Building Tax revenue (Y). Based on the analysis results in table 4.8. The calculated t value for the individual taxpayer tax payment awareness variable (X_1) was 2.393, which was greater than the t table value with a significance level of 0.019. Because the calculated t value (2.393)> t table (1.986) with a significance level of 0.019 < 0.05, Ho is rejected and Ha is accepted, so that partially the variable awareness of individual taxpayers' tax payments (X_1) has a significant effect on land tax revenues. and Building (Y).

Meanwhile, the partial correlation value (r) is 0.242, so the partial r2 value for the individual taxpayer's tax payment awareness variable (X_1) is 0.0585, which means that the individual taxpayer's tax payment awareness variable (X_1) is able to influence the land tax revenue variable and Building (Y) of 5.85%.

2.   Partial influence between the independent variable understanding of individual taxpayer tax regulations (X_2) on the dependent variable land and building tax revenue (Y). Based on the analysis results in table 4.8. The calculated t value for the variable understanding of individual taxpayer tax regulations (X_2) was 2.057, which was greater than the t table value with a significance level of 0.043. Because the calculated value (2.057) > t table (1.986) and the significance level is 0.043 < 0.05, Ho is rejected and Ha is accepted, so that partially the variable understanding of individual taxpayer tax regulations (X_2) has a significant effect on land tax revenue and Building(Y).

Meanwhile, the partial correlation value (r) is 0.210, so the partial r2 value for the variable understanding tax regulations for Individual Taxpayers (X_2) is 0.0441, which means that the variable understanding tax regulations for Individual Taxpayers (X_2) is able to influence the variable Land Tax revenue and Building (Y) of 4.41%.

Discussion

The research discussion will answer the problem formulation and prove the hypothesis proposed in the research according to the results of the analysis using multiple linear regression analysis. The complete discussion will be described as follows:

1.   The influence of the variable awareness of individual taxpayers' tax payments (X_1) on the land and building tax revenue variable (Y). The results of SPSS version 13.0 calculations show that awareness of individual taxpayer tax payments (X_1) has a positive and significant effect on land and building tax revenue (Y). This can be seen from the calculated coefficient (2.393) > t table (1.986) with a probability level of 0.019 < 0.05. Thus, the hypothesis which states that individual taxpayers' awareness of tax payments (X_1) influences land and building tax revenues (Y) can be accepted.

2.   The influence of the variable understanding of individual taxpayer tax regulations (X_2) on the variable Land and Building Tax Revenue (Y). The results of SPSS version 13.0 calculations show that the variable understanding of individual taxpayer tax regulations (X_2) has a positive and significant

effect on land and building tax revenue (Y). This can be seen from the calculated coefficient which is positive with a calculated t value (2.057) > t table (1.986) with a probability level of 0.043 < 0.05.

Thus, the hypothesis which states that understanding individual taxpayer tax regulations (X_2) influences land and building tax revenue (Y) can be accepted.

3.   Simultaneous influence of the variable level of awareness of tax payments (X_1) and level of understanding of tax regulations (X_2) of individual taxpayers on land and building tax revenue (Y).

In accordance with the results of multiple linear regression analysis, the calculated F value (6.129) > F table (3.095) with a probability (significance) of 0.003 < 0.05, thus Ho is rejected and Ha is accepted, which means the variable of individual taxpayers' tax payment awareness (X_1) and understanding of individual taxpayer tax regulations (X_2) simultaneously influence land and building tax revenues (Y). So the hypothesis which states that the variable awareness of individual taxpayers' tax payments (X_1) and understanding of individual taxpayers' tax regulations (X_2) simultaneously have a significant effect on land and building tax revenue (y) can be accepted

Time management skills can facilitate the implementation of the work and plans outlined. (Rina Dewi, et al. 2020:14)

When collecting data sources, researchers collect data sources in the form of raw data. The survey method is a method of collecting primary data using written questions (Kumala Dewi, Indri et all, 2022: 29).

Data analysis in the study was carried out through descriptive analysis method, which is defined as an attempt to collect and compile data, then an analysis of the data is carried out, while the data collected is in the form of words. (Kasih Prihantoro, Budi Pramono et al, 2021 : 198).

Office. This is indicated by the highest calculated t value of 2.393.

CONCLUSION

1. Awareness of tax payments has a significant effect on the level of land and building tax revenue at the Surabaya City Revenue and Financial Management Service.

2. Understanding tax regulations has a significant effect on the level of land and building tax revenue at the Surabaya City Revenue and Financial Management Service.

3. Awareness of tax payments and understanding of tax regulations together have a significant effect on the level of Land and Building Tax payments at the Surabaya City Financial Management Service.

4. Among the variables, the level of awareness of individual taxpayers' tax payments has the most dominant influence on land and building tax revenues in the work area of the Rungkut Kidul Subdistrict

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