

**THE INFLUENCE OF TAXPAYERS' ENVIRONMENT AND LEVEL OF TRUST ON  
TAXPAYER COMPLIANCE IN PAYING LAND AND BUILDING TAXES IN  
NAGORI TEMPEL JAYA, SIMALUNGUN REGENCY**

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**ABSTRACT**

*This study examines the influence of the Taxpayer Environment and the Taxpayer Confidence Level on Land and Building Tax (LBT) Compliance in Nagori Tempel Jaya. Using a quantitative approach, data were collected from 74 respondents owning land and/or buildings through questionnaires and structured interviews. Multiple linear regression analysis was employed to assess both partial and simultaneous effects. The results demonstrate that the model is statistically robust, with the F-test indicating a significant joint influence of both predictors on taxpayer compliance ( $F = 395.616$ ;  $p < 0.001$ ). The t-test further reveals that the Taxpayer Environment ( $t = 10.778$ ;  $\beta = 0.699$ ) and the Taxpayer Confidence Level ( $t = 4.474$ ;  $\beta = 0.290$ ) each exert significant partial effects. The coefficient of determination suggests exceptionally strong explanatory power ( $R^2 = 0.918$ ), indicating that 91.8% of the variance in taxpayer compliance is explained by the two variables. The findings highlight that compliance is shaped by the combined influence of social norms, community dynamics, and institutional trust. This study provides empirical evidence relevant for local governments in enhancing taxpayer compliance through strengthened community engagement, improved transparency, and better-quality public services.*

*Keywords: Taxpayer Environment, Taxpayer Confidence, Taxpayer Compliance, Land and Building Tax*

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh Lingkungan Wajib Pajak dan Tingkat Kepercayaan Wajib Pajak terhadap Kepatuhan Wajib Pajak Pajak Bumi dan Bangunan (PBB) di Nagori Tempel Jaya. Penelitian ini menggunakan pendekatan kuantitatif, dengan pengumpulan data melalui kuesioner dan wawancara terstruktur terhadap 74 responden yang memiliki tanah dan/atau bangunan. Analisis regresi linier berganda digunakan untuk menguji pengaruh parsial maupun simultan dari kedua variabel independen. Hasil penelitian menunjukkan bahwa model regresi signifikan secara simultan ( $F = 395,616$ ;  $p < 0,001$ ). Secara parsial, Lingkungan Wajib Pajak ( $t = 10,778$ ;  $\beta = 0,699$ ) dan Tingkat Kepercayaan Wajib Pajak ( $t = 4,474$ ;  $\beta = 0,290$ ) berpengaruh signifikan terhadap kepatuhan wajib pajak. Nilai koefisien determinasi ( $R^2 = 0,918$ ) mengindikasikan bahwa 91,8% variasi kepatuhan dapat dijelaskan oleh kedua variabel tersebut. Temuan ini menunjukkan bahwa kepatuhan wajib pajak dipengaruhi oleh kombinasi faktor lingkungan sosial dan kepercayaan terhadap institusi pemerintah. Penelitian ini memberikan kontribusi penting bagi pemerintah daerah dalam merumuskan strategi peningkatan kepatuhan PBB melalui penguatan edukasi berbasis komunitas, peningkatan transparansi, dan perbaikan kualitas layanan publik.

**Kata Kunci: Lingkungan Wajib Pajak, Kepercayaan Wajib Pajak, Kepatuhan Wajib Pajak, PBB**

## I. INTRODUCTION

Tax revenues constitute one of the most essential and enduring pillars of national fiscal capacity, functioning not only as the primary mechanism through which governments finance public services but also as a central driver of economic sustainability and societal development. Within this broader fiscal architecture, the Land and Building Tax (LBT) plays a particularly crucial role at the regional level, contributing directly to local government autonomy and the provision of community based public goods. However, empirical observations from Nagori Tempel Jaya reveal that taxpayer compliance with LBT remains suboptimal. This is reflected in persistent cases of land and building owners who do not possess the required Tax Assessment Letter (SPPT), taxpayers who pay inconsistently, and migrant residents who generally show limited awareness of their legal and fiscal responsibilities regarding property taxation.

Extensive international literature demonstrates that taxpayer compliance is shaped by an intricate set of interrelated factors, including the taxpayer's social environment, institutional trust, and understanding of the functional importance of taxation. Da Silva et al. (2020) show that taxpayers embedded in socially compliant environments exhibit higher accuracy and punctuality in meeting tax obligations. Likewise, the findings of Kangave et al. (2021) in Tanzania highlight how social norms and environmental pressures significantly influence compliance, especially for property-related taxes. Mascagni and Santoro (2018) further provide experimental evidence from Ethiopia showing that social mimicry, peer reinforcement, and community cohesion create psychological climates conducive to voluntary compliance.

Trust in government also emerges as a core determinant of compliance behavior. Kornhauser (2021) argues that trust forms the normative foundation of voluntary compliance, shaping intrinsic motivation without reliance on coercive enforcement. This is supported by Alabede (2021), who shows that transparency, accountability, and institutional integrity significantly increase willingness to comply particularly in governance-challenged developing countries. Wang's (2020) findings in China reveal that perceived quality of public services strengthens institutional trust, thereby enhancing compliance. Within Southeast Asia, Susilawati et al. (2022) demonstrate that trust moderates perceptions of fairness and public benefit, increasing compliance with property taxation. These insights are highly relevant to Nagori Tempel Jaya, where several residents are unaware that LBT revenues directly support infrastructure development, public administration, and welfare programs.

Another important determinant of compliance is the quality of taxpayer education and government-led socialization. Lisi (2020) argues that structured tax socialization reduces tax ignorance and improves comprehension of tax responsibilities. Chatagny (2021) observes that community based tax education strengthens compliance at the local level, while Kudrna and Yashiro (2020) highlight that rural communities require tailored educational strategies anchored in community trust networks. Dom et al. (2022) provide evidence that direct engagement with property owners through outreach increases compliance, a finding echoed by Indonesian studies such as those of Utama et al. (2020) and Fauzan and Darma (2021), which emphasize the role of socialization intensity in shaping compliance with regional taxes including LBT.

Beyond these structural and institutional determinants, psychological and moral factors also shape compliance behavior. Cummings et al. (2020) note that tax morale increases when taxpayers believe that government institutions manage revenues responsibly and equitably. Hofmann et al. (2020) find that perceptions of fairness significantly enhance voluntary compliance, while Torgler (2021) argues that compliance improves when taxpayers experience visible, tangible benefits from their tax contributions.

Despite the wealth of global literature addressing social, psychological, and institutional determinants of tax compliance, several critical gaps remain particularly in the context of rural property taxation such as LBT in Indonesia. First, most empirical studies focus on national-level taxes, with far fewer examining compliance patterns in rural communities where social norms, migration patterns, and institutional access differ markedly from urban areas. Second, although prior scholarship highlights the roles of taxpayer environment and institutional trust, the interaction between these variables especially

within rural socio cultural structures has not been sufficiently explored. Third, research on LBT compliance in Indonesia has largely emphasized administrative and technical dimensions, leaving a gap in understanding how community-level social pressures, trust asymmetries, and local government socialization efforts jointly influence compliance behavior. Finally, empirical studies on the behavioral and psychological underpinnings of property tax compliance at the village level remain scarce, creating a need for localized, context-specific analysis.

Taken together, these insights underscore that LBT compliance is not merely an administrative or technical challenge but a behavioral outcome shaped by a dynamic interplay of social norms, institutional trust, taxpayer education, and moral perceptions of fairness and benefit. The identified research gaps highlight the necessity of examining these multidimensional factors within the specific context of Nagori Tempel Jaya. Improving compliance will therefore require multidimensional strategies that strengthen community norms, enhance governmental credibility, tailor socialization programs to rural contexts, and ensure that taxpayers experience visible benefits from their contributions

## II. THEORETICAL STUDY

### Land and Building Tax (PBB)

The Land and Building Tax (PBB) constitutes a fundamental component of Indonesia's property taxation system and plays a pivotal role in supporting both national and subnational fiscal structures. It serves as a stable and substantial source of revenue for governments across administrative levels. Over time, Indonesia has implemented a series of legislative reforms that have reshaped the conceptualization and administration of PBB transitioning from a centrally administered tax regime to a decentralized framework following the enactment of Law No. 28/2009 on Regional Taxes and Levies (PDRD). This decentralization process was subsequently strengthened through Law No. 1/2022 on Fiscal Relations between the Central Government and Regional Governments (HKPD). Under the current regulatory structure, PBB is classified into two main categories: Rural and Urban PBB (PBB-P2), administered by regional governments, and PBB for Plantation, Forestry, Mining, and Other Specific Sectors (PBB-P5), which remains under national authority. As a property-based tax, PBB valuation depends on objective characteristics of the taxable object including land value, building condition, and geographical location each reflecting the embedded economic capacity of property ownership and use.

From a theoretical perspective, PBB aligns with the benefit-based model of property taxation, wherein taxpayers expect improvements in public services commensurate with their tax payments. International scholarship consistently identifies property taxes as one of the most stable and predictable sources of revenue for local governments (Bahl & Martinez-Vazquez, 2020; Bird & Slack, 2020). OECD data reveal that immovable property taxes exhibit annual volatility rates below 1.2%, markedly lower than the 5–8% volatility observed in income and consumption taxation (Johansson, 2019). This stability derives from the immobility and visibility of the tax base, which reduces opportunities for tax avoidance and strengthens revenue predictability (Norregaard, 2013; Bird, 2019). Property taxes also bolster fiscal independence and accountability, especially within decentralized governance systems, by linking local revenue generation to local service delivery responsibilities (Martinez-Vazquez & Timofeev, 2015).

Empirical studies further highlight the administrative challenges associated with valuation accuracy, completeness of cadastral records, and collection efficiency. Almy (2019) emphasizes that an accurate valuation system is essential for ensuring optimal property tax performance. Evidence from several African countries demonstrates that deficiencies in tax object identification can reduce potential revenues by 30% or more (Bwalya, 2020). Numerous studies also underscore the transformative impact of technological modernization. The adoption of GIS, digital cadastral systems, and automated valuation models has been shown to improve valuation accuracy by 15–20% and raise compliance rates by up to 18% within two years of implementation (McCluskey & Franzsen, 2021; Walters, 2018; De Cesare, 2016). These findings support international reform initiatives advocating digital cadastral modernization as a key strategy for strengthening property tax bases in developing economies (Franzsen & McCluskey, 2017; Kelly, 2013).

From the perspective of taxpayer behavior, compliance with property taxation is strongly shaped by perceptions of fairness, perceived benefits, administrative simplicity, and the quality of public services (Cummings et al., 2020; Besley & Persson, 2020). Tax morale improves significantly when taxpayers believe that revenues collected from property taxes are reinvested into tangible public goods such as roads, drainage systems, and neighborhood infrastructure a phenomenon supported by experimental and cross-country studies showing increases of 17–22% in voluntary compliance (Prichard, 2019; Ali et al., 2022). Conversely, distrust in government institutions, ineffective communication, and limited transparency can reduce compliance by up to 25% (Besley & Persson, 2020). In Indonesia, Susilawati et al. (2022) report that transparency and clear articulation of public benefits significantly enhance willingness to pay PBB, consistent with trends observed across Southeast Asia.

Beyond fiscal and behavioral considerations, theoretical frameworks link PBB to the concept of land economic rent, which posits that land value taxation captures surplus value generated through public investment and spatial development (Gaffney, 2021; Gaspar et al., 2017). Because increases in land value typically stem from government actions such as infrastructure development, zoning, and urban planning property taxes are viewed as efficient and equitable instruments for reclaiming socially created value (Plimmer & McCluskey, 2015). Santoro and García (2021) also highlight that property taxes significantly contribute to financing urban and rural development, particularly in areas related to environmental services, local infrastructure, and community facilities. Supporting evidence from Dom et al. (2022) suggests that taxpayer compliance strengthens when communities perceive tangible improvements funded by local tax revenues.

Taken together, the theoretical and empirical literature demonstrates that PBB functions not merely as a revenue-generating mechanism but as a complex, multidimensional fiscal instrument shaped by valuation systems, administrative capacity, governance quality, taxpayer perceptions, and broader socio-economic conditions. Its effectiveness increasingly depends on digital modernization, institutional transparency, fiscal accountability, and public trust factors that collectively determine the long-term sustainability of property taxation. Integrating insights from taxation theory, comparative international experiences, and Indonesia's regulatory framework underscores that PBB remains a foundational component of regional fiscal governance and a crucial element for promoting equitable and sustainable territorial development.

### **Taxpayer Environment**

The taxpayer environment is widely recognized as one of the most influential contextual determinants shaping taxpayer behavior, attitudes, and compliance outcomes. According to Susliyanti (2022), the taxpayer environment encompasses the social, cultural, and institutional conditions surrounding individuals that hold meaning and exert influence on their tax related decisions. Juliani (2021) similarly emphasizes that the taxpayer environment consists of various factors within the taxpayer's sphere of interaction that either motivate individuals to fulfill their tax obligations or discourage them from doing so. International scholarship reinforces this view by demonstrating that the social environment plays a critical role in explaining variations in tax compliance, particularly within community-based settings and developing country contexts. For instance, Da Silva et al. (2020) and Kangave et al. (2021) show that social norms, peer influence, and community expectations significantly shape taxpayers' willingness to comply, with empirical evidence indicating that individuals embedded in compliance oriented environments exhibit 25–30% higher compliance rates. Mascagni and Santoro (2018) further highlight that social mimicry where individuals imitate the compliant behavior of peers serves as a powerful mechanism for strengthening voluntary compliance. Similarly, McGee et al. (2019) find that societal attitudes toward taxation exert substantial psychological pressure that affects both compliant and non compliant behavior.

Empirical studies also demonstrate that trust-based environments, characterized by transparent governance and reliable public services, play an important role in strengthening tax morale and reducing resistance to tax obligations. Cummings et al. (2020) and Alm et al. (2019) show that taxpayers operating within environments perceived as fair, transparent, and accountable tend to exhibit higher levels of



compliance, whereas settings marked by institutional weakness and distrust tend to foster evasion. Research by Prichard (2019) further supports this argument, showing that participatory fiscal environments where taxpayers observe governmental responsiveness enhance perceptions of legitimacy and positively influence compliance behavior. Additionally, Dom et al. (2022) report that direct community engagement by tax authorities improves local tax compliance by creating an informational environment that reduces uncertainty and reinforces social expectations.

Beyond normative and trust-based factors, the taxpayer environment is shaped by structural and informational dimensions. Studies by Lisi (2020) and Chatagny (2021) demonstrate that well designed tax education, continuous government socialization, and robust community level information networks collectively contribute to an enabling environment in which taxpayers better understand their obligations, thereby reducing tax ignorance. Evidence from ASEAN countries, such as Susilawati et al. (2022), shows that environments characterized by institutional credibility, strong social cohesion, and clear communication channels significantly enhance both property tax and local tax compliance. Moreover, Ali et al. (2022) demonstrate that environments encouraging citizen participation in tax-related discussions lead to measurable improvements in tax effort. Hofmann et al. (2020) and Kirchler et al. (2020) also note that environments perceived as procedurally fair where taxpayers feel respected and treated justly reinforce cooperative behavior and reduce the psychological burdens associated with compliance.

Taken together, these theoretical and empirical findings confirm that the taxpayer environment is inherently multidimensional, shaped by social norms, community pressures, institutional quality, information flows, and perceptions of fairness. Its influence extends beyond simple causal pathways, demonstrating that taxpayer behavior is embedded within complex socio economic contexts. Accordingly, a comprehensive understanding of the taxpayer environment is essential for designing effective tax policies that foster voluntary compliance and reduce structural barriers to fulfilling tax obligations.

### **Taxpayer Confidence Level**

The taxpayer confidence level constitutes a critical psychological and institutional construct that substantially influences individuals' willingness to comply with their tax obligations. According to Primasari (2016), taxpayer confidence refers to the degree to which taxpayers believe that legal and governmental systems operate fairly, consistently, and in alignment with ethical and administrative standards. Wahyuni (2021) similarly defines taxpayer confidence as the level of trust taxpayers place in the integrity, honesty, and competence of government institutions and tax authorities to uphold their responsibilities and enforce tax regulations impartially. Trust thus functions not merely as an individual psychological attribute but also as a structural foundation that strengthens the relationship between the state and its citizens, fostering cooperative behavior and reducing resistance to taxation.

Extensive international research reinforces the centrality of trust in shaping voluntary tax compliance. Cummings et al. (2020) and Alm et al. (2019) demonstrate that institutional trust significantly elevates tax morale and compliance levels, whereas diminished trust in public institutions is strongly associated with tax evasion. Torgler and Schneider (2007) and Prichard (2019) similarly highlight that trust enhances perceptions of government legitimacy and fortifies the social contract between taxpayers and the state.

Furthermore, taxpayer confidence is closely tied to perceptions of transparency, accountability, and fairness in government operations. Johansson (2019) and Lisi (2020) observe that taxpayers are more inclined to comply when they perceive tax authorities as fair, respectful, and procedurally just. Ali et al. (2022) emphasize that taxpayer confidence improves when governments promote participatory engagement and communicate openly about public spending. Additionally, Dom et al. (2022) and Kangave et al. (2021) show that consistent law enforcement and equitable treatment by tax authorities enhance trust, thereby reducing uncertainty and improving compliance. Hofmann et al. (2020) and Kirchler et al. (2020) argue that trust lowers the psychological burden associated with tax obligations by strengthening taxpayers' belief that their contributions are used responsibly.

In the Indonesian context, Susilawati et al. (2022) report that taxpayer confidence increases significantly when local governments demonstrate transparency in the utilization of tax revenues, particularly in property taxation. Wang (2020) further finds that the perceived quality of public services has a direct, positive influence on institutional trust and compliance behavior. Finally, Besley and Persson (2020) conclude that trust emerges as an institutional outcome driven by predictable governance, ethical leadership, and effective public service delivery.

Collectively, these theoretical and empirical insights indicate that taxpayer confidence is a multidimensional construct shaped by perceptions of fairness, transparency, institutional integrity, administrative consistency, and the moral legitimacy of tax authorities. Higher levels of taxpayer confidence enhance voluntary compliance, promote cooperative state–citizen relationships, and contribute to a more sustainable and credible tax system. Thus, strengthening taxpayer confidence is essential for developing tax policies that rely on collaboration rather than coercive enforcement mechanisms.

### **Taxpayer Compliance**

Taxpayer compliance refers to a condition in which taxpayers fully meet their tax obligations in accordance with prevailing tax laws and regulations (Ayunda, 2021). More broadly, it is defined as the willingness of taxpayers to submit to, comply with, and fulfill the procedural and substantive requirements established within a country's taxation system. In tax theory, taxpayer compliance generally comprises two fundamental dimensions. The first is administrative or formal compliance, which relates to the extent to which taxpayers adhere to procedural requirements, such as timely filing, accurate reporting, and the completion of administrative documentation. The second is technical or material compliance, which pertains to the accurate calculation, reporting, and payment of tax liabilities in accordance with substantive provisions of tax law. International literature consistently recognizes taxpayer compliance as a multidimensional behavioral construct shaped by psychological, social, institutional, and economic determinants. Alm and Torgler (2006) and Cummings et al. (2020) highlight that compliance is significantly influenced by tax morale, institutional trust, and perceptions of fairness. Complementary empirical findings further show that compliance increases when taxpayers perceive tax authorities as fair, transparent, and respectful (Kirchler et al., 2020; Hofmann et al., 2020). In OECD countries, Johansson (2019) reports that institutional trust enhances voluntary compliance by lowering perceived risks and psychological barriers associated with tax obligations.

In developing countries, taxpayer compliance is strongly affected by the quality of tax administration, clarity of tax regulations, and accessibility of tax related information. Ali et al. (2022) demonstrate that compliance improves when tax authorities actively engage with communities and provide sufficient information, thereby reducing uncertainty and strengthening taxpayers' willingness to cooperate. Likewise, Lisi (2020) and McGee et al. (2019) note that taxpayer education and public awareness campaigns yield positive impacts on compliance, particularly in the context of property taxes and local taxation. Dom et al. (2022) emphasize that consistent enforcement, equitable treatment, and predictable administrative procedures significantly reduce non-compliance. Several other factors such as perceived service quality, institutional accountability, and government performance also shape compliance behavior. Wang (2020) and Prichard (2019) find that taxpayers are more inclined to comply when they observe tangible public benefits funded through tax revenues. In the realm of local taxation, particularly property taxes, studies by Susilawati et al. (2022) and Kangave et al. (2021) show that compliance increases when taxpayers perceive improvements in local infrastructure and transparency in the allocation of public funds.

Socio psychological theories further explain that compliance is shaped by social norms, peer effects, and environmental conditions. Mascagni and Santoro (2018) demonstrate that taxpayers tend to comply when they observe compliance among their peers, a behavioral phenomenon identified as social conformity or social mimicry. Besley and Persson (2020) argue that social cohesion and the perceived legitimacy of tax institutions create an enabling environment that supports voluntary compliance. Conversely, tax complexity and excessive administrative burdens have been shown to undermine compliance. Almy (2019) and Walters (2018) therefore highlight the importance of simplifying tax

procedures to reduce compliance costs. Across Asia and Africa, empirical evidence indicates that compliance levels rise when governments ensure consistent enforcement, maintain reliable information systems, and provide adequate support to taxpayers (Bird & Slack, 2020; Kelly, 2013).

Taken together, global research underscores that taxpayer compliance is not merely a legal obligation but a behavioral outcome influenced by institutional trust, taxpayer knowledge, administrative efficiency, perceived fairness, and social context. Strengthening compliance therefore requires a comprehensive strategy that integrates transparent governance, taxpayer education, consistent enforcement, and administrative simplification to enhance both formal and material compliance.

### III. RESEARCH METHOD

This study employed a quantitative descriptive method to examine the determinants of taxpayer compliance in Nagori Tempel Jaya. The data were collected through structured questionnaires and supporting interviews administered to 74 respondents who own land and/or buildings in the village. The sampling technique ensured that the respondents represented active taxpayers eligible for Land and Building Tax (PBB). The collected data were processed and analyzed using multiple linear regression to assess the influence of the independent variables on the dependent variable.

Taxpayer Compliance (Y) served as the dependent variable, while the Taxpayer Environment ( $X_1$ ) and Taxpayer Confidence Level ( $X_2$ ) were designated as independent variables. Prior to regression analysis, classical assumption tests including normality, multicollinearity, and heteroscedasticity were conducted to ensure the validity and reliability of the model. The quantitative approach allowed for measuring the magnitude of influence and statistical significance of each predictor variable, providing empirical evidence on the factors affecting taxpayer compliance in the research setting.

### IV. RESULTS AND DISCUSSION

Based on the processed data, the distribution of respondents according to their demographic characteristics in this study is presented in Table 1.

**Table 1. Respondent Characteristics**

Characteristic	Category	Number of Respondents	Percentage
<b>Gender</b>	Male	32	43.24%
	Female	42	56.76%
<b>Age</b>	30–40 Years	29	39.19%
	41–50 Years	25	33.78%
	≥51 Years	20	27.03%
<b>Education Level</b>	Senior High School (SMA)	46	62.16%
	Bachelor's Degree (S1)	28	37.84%
<b>Total Respondents</b>	All Respondents	74 people	100%

Source: Processed Data 2024

The descriptive analysis of the 74 respondents provides a comprehensive overview of the demographic profile of taxpayers in Nagori Tempel Jaya. These characteristics gender, age, and educational attainment offer important contextual insights that support the interpretation of taxpayer behavior and compliance patterns in the study area. Based on gender distribution, the majority of respondents were female, totaling 42 individuals or 56.76%, while male respondents accounted for 32 individuals or 43.24%. This suggests that women play a significant role in land and property ownership or utilization within the community, making their perceptions and compliance behavior crucial for understanding the dynamics of local tax compliance.

In terms of age, most respondents fell within the 30–40 age group, comprising 29 individuals or 39.19%. This was followed by the 41–50 age group with 25 respondents (33.78%) and respondents aged 51 years and above with 20 individuals (27.03%). The predominance of respondents within productive age groups indicates a population more likely to engage actively in economic activities and more capable of understanding tax-related information and obligations. This age structure is relevant

when examining their awareness, attitudes, and compliance with Land and Building Tax (LBT) regulations.

Regarding educational attainment, the majority of respondents had completed senior high school (SMA), totaling 46 individuals or 62.16%, while 28 respondents (37.84%) held a bachelor's degree (S1). This distribution suggests that most taxpayers possess intermediate levels of formal education, which may influence their ability to interpret administrative procedures and taxation requirements. Education level is often associated with tax knowledge, awareness, and the capacity to understand the implications of tax compliance.

Overall, the demographic composition of the respondents reveals a diverse taxpayer population characterized by a predominance of women, a concentration within productive age groups, and moderate levels of education. These characteristics provide a strong contextual foundation for analyzing the determinants of taxpayer compliance in Nagori Tempel Jaya and contribute to a clearer understanding of how demographic factors may shape perceptions, trust, and compliance behaviors related to the Land and Building Tax.

### Hypothesis Testing

#### t-test (Partial Test)

The t-test, also known as the partial test, is used to examine the influence of each independent variable individually on the dependent variable

**Table 2. Results of the t-test**

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.319	.523		2.519	.014
	Taxpayer Environment	.863	.080	.699	10.778	.000
	Taxpayer Confidence Level	.226	.051	.290	4.474	.000

a. Dependent Variable: TOTAL\_Y

Sumber: Olah data 2024

The results of the t-test indicate that both independent variables Taxpayer Environment ( $X_1$ ) and Taxpayer Confidence Level ( $X_2$ ) exert significant partial effects on the dependent variable, Taxpayer Compliance (Y). The first independent variable, Taxpayer Environment ( $X_1$ ), recorded a t-value of 10.778 with a significance level of 0.000, which is far below the 0.05 threshold. This demonstrates a strong and statistically significant influence of the taxpayer environment on compliance. The positive coefficient suggests that taxpayers living in supportive social environments characterized by community norms, peer influence, social cohesion, and collective behavioral expectations tend to exhibit higher levels of compliance with the Land and Building Tax (LBT). This finding aligns with Social Influence Theory, which posits that individual behavior is shaped by observed norms within one's social group. Consistent with this, Da Silva et al. (2020) found that taxpayers embedded in compliance-oriented environments are 25–30% more likely to fulfill their tax obligations. Likewise, Kangave et al. (2021) and Mascagni & Santoro (2018) report that social pressure, behavioral imitation, and community-level reinforcement significantly enhance voluntary tax compliance, particularly in property taxation and rural tax settings. These parallels indicate that the empirical results of this study are strongly supported by international evidence regarding the role of social contexts in shaping tax behavior.

The second independent variable, Taxpayer Confidence Level ( $X_2$ ), also demonstrates a statistically significant relationship with taxpayer compliance, as reflected in a t-value of 4.474 and a significance level of 0.000. This confirms that taxpayer confidence defined as trust in the integrity, accountability, and fairness of government and tax authorities has a meaningful positive impact on compliance behavior. This result is firmly grounded in Fiscal Exchange Theory, which argues that taxpayers are more willing to comply when they perceive a reciprocal relationship between the taxes they pay and the public goods and services they receive. Kornhauser (2021) highlights trust as the



normative foundation of tax morale, suggesting that individuals with higher institutional trust exhibit stronger intrinsic motivation to comply voluntarily. Empirical findings from Alm, Bloomquist & McKee (2019) reinforce this view, showing that higher institutional trust corresponds with greater voluntary compliance. Similarly, Cummings et al. (2020) assert that perceptions of fairness, equitable treatment, and responsible public resource management significantly boost compliance by lowering psychological resistance to taxation. These perspectives collectively affirm that trust is an essential driver of compliance within both developed and developing country contexts.

Taken together, the t-test results illustrate that taxpayer compliance is not merely a technical or administrative outcome but a behavioral phenomenon shaped by social, psychological, and institutional determinants. A supportive taxpayer environment and strong trust in government jointly foster conditions conducive to voluntary compliance, a form of compliance that Kirchler et al. (2020) describe as the most stable and sustainable. These findings reinforce international literature emphasizing that effective tax administration particularly for local taxes such as LBT must integrate social, cultural, and institutional considerations to achieve long term compliance improvements. Accordingly, this study provides empirical evidence that enhancing community norms, strengthening government credibility, and improving citizen–government interactions are key strategies for increasing LBT compliance in Nagori Tempel Jaya.

#### **F-test**

The F-test is used to examine whether all independent variables jointly exert a significant influence on the dependent variable at the  $\alpha = 0.05$  significance level, and to determine whether the hypothesis should be accepted or rejected. The results of the F-test calculation can be seen in the following table:

**Table 3. F-test Results**

		ANOVA <sup>a</sup>				
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	442.570	2	221.285	395.616	.000 <sup>b</sup>
	Residual	39.713	71	.559		
	Total	482.284	73			

a. Dependent Variable: Taxpayer Compliance (Y)  
b. Predictors: (Constant), Taxpayer Confidence Level (X<sub>2</sub>), Taxpayer Environment (X<sub>1</sub>)

The F-test results provide strong evidence that the Taxpayer Environment and Taxpayer Confidence Level jointly exert a significant influence on Taxpayer Compliance. The ANOVA output indicates an F-value of 395.616 with  $p = 0.000$ , confirming the statistical validity of the overall model. The substantial difference between the regression mean square (221.285) and the residual mean square (0.559) demonstrates that the combined predictors meaningfully explain variation in compliance behavior.

These findings align with the Theory of Planned Behavior (TPB), which posits that behavioral intentions arise from the interaction of subjective norms and internal beliefs. In this study, the taxpayer environment reflects social norms and peer-based pressures, while taxpayer confidence captures perceived legitimacy and credibility of governmental institutions. The significant joint effect observed in the F-test supports TPB's proposition that social expectations and institutional trust interact to shape compliance intentions.

The results also corroborate the Fiscal Exchange Theory, which argues that taxpayers comply when they perceive fairness and reciprocity in the exchange between taxes paid and public services received. Higher confidence in government performance reinforces this perceived exchange, enhancing compliance. Similarly, the findings are consistent with Social Influence Theory, indicating that community norms and social reinforcement operate alongside institutional trust to foster voluntary compliance.

International evidence including studies by Alm et al. (2019), Cummings et al. (2020), Da Silva et al. (2020), and Kangave et al. (2021) further supports the conclusion that compliance emerges from

the interaction of social, psychological, and institutional factors rather than from isolated determinants. Overall, the F-test results validate the theoretical framework of this study by demonstrating that taxpayer compliance is a multidimensional outcome shaped by the synergistic effects of social norms, institutional legitimacy, and perceived reciprocity. These insights underscore the importance of integrated policy approaches that strengthen community norms, enhance institutional trust, and improve the visibility of tax-funded public services.

#### Determination Test ( $R^2$ )

**Table 4. Koefisien Determinasi ( $R^2$ )**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.958 <sup>a</sup>	.918	.915	.748

a. Predictors: (Constant), Taxpayer Confidence Level ( $X_2$ ), Taxpayer Environment ( $X_1$ )

Sumber: Olah data, 2024

The coefficient of determination reported in Table 4 indicates that the regression model exhibits exceptionally strong explanatory power. The R value of 0.958 reflects a very high correlation between the predictors Taxpayer Environment ( $X_1$ ) and Taxpayer Confidence Level ( $X_2$ ) and Taxpayer Compliance (Y). The R Square value of 0.918 shows that 91.8% of the variance in taxpayer compliance is explained by the model, while the adjusted R Square of 0.915 confirms the model's stability and minimizes concerns of overfitting. The relatively low standard error of estimate (0.748) further demonstrates the accuracy of the model.

The magnitude of  $R^2$  aligns with key theoretical perspectives. Within the Theory of Planned Behavior (TPB), taxpayer compliance is shaped by social norms and trust-based attitudes precisely the dimensions represented by  $X_1$  and  $X_2$ . The strong explanatory power also supports the Fiscal Exchange Theory, which emphasizes that institutional trust enhances compliance when taxpayers perceive a fair exchange between taxes paid and public services received. Additionally, the results corroborate Social Influence Theory, where community norms and peer dynamics significantly shape compliance behavior.

Empirical studies echo these findings. Research by Alm & Torgler (2006), Cummings et al. (2020), and Da Silva et al. (2020) demonstrates that models incorporating social norms and institutional trust often produce high explanatory power, particularly in developing or community based tax settings. The  $R^2$  value observed in this study exceeds common benchmarks, indicating that the selected variables are highly predictive within the semi rural context of Nagori Tempel Jaya.

Overall, the results confirm that taxpayer compliance is driven primarily by the combined influence of social environment and institutional trust. The high  $R^2$  highlights the need for integrated policy efforts that strengthen community norms and reinforce government credibility to enhance compliance with the Land and Building Tax.

#### Multiple Linear Regression Analysis

**Table 5. Multiple Linear Regression Analysis**

Model		Coefficients <sup>a</sup>				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.319	.523		2.519	.014
	Taxpayer Environment ( $X_1$ )	.863	.080	.699	10.778	.000
	Taxpayer Confidence Level ( $X_2$ )	.226	.051	.290	4.474	.000

a. Dependent Variable: TOTAL\_Y

Sumber: Olah data 2024

Based on the regression measurement results shown in Table 5, the resulting regression equation is:  $Y = 1.319 + 0.863 X_1 + 0.226 X_2 + e$

The multiple linear regression results in Table 5 indicate that both the Taxpayer Environment ( $X_1$ ) and Taxpayer Confidence Level ( $X_2$ ) significantly influence Taxpayer Compliance ( $Y$ ). The Taxpayer Environment shows the strongest effect with  $B = 0.863$ ,  $\beta = 0.699$ , and  $t = 10.778$  ( $p = 0.000$ ), demonstrating that social norms, peer behavior, and community expectations are the most dominant predictors of compliance. The Taxpayer Confidence Level also contributes significantly ( $B = 0.226$ ,  $\beta = 0.290$ ,  $t = 4.474$ ,  $p = 0.000$ ), indicating that trust in institutional fairness and transparency plays an important role in shaping taxpayers' willingness to comply.

These findings align with the Theory of Planned Behavior (TPB), where subjective norms and trust-based attitudes strongly influence behavioral intention. They also support the Fiscal Exchange Theory, which states that taxpayers are more likely to comply when they perceive that the government manages tax revenues responsibly and reciprocally. Additionally, the results are consistent with Social Influence Theory, confirming that community dynamics and social reinforcement significantly affect compliance outcomes.

Overall, the regression model demonstrates that taxpayer compliance is driven by a combination of social environmental and institutional factors. Strengthening community norms and enhancing public trust in government institutions can therefore be effective strategies for improving compliance with the Land and Building Tax.

### Discussion

The combined statistical results demonstrate that the regression model reliably explains taxpayer compliance. The F-test indicates that the independent variables collectively exert a significant effect on compliance ( $F = 395.616$ ;  $p < 0.001$ ), confirming the model's overall validity. The coefficient of determination shows exceptionally strong explanatory power ( $R^2 = 0.918$ ; Adjusted  $R^2 = 0.915$ ), meaning that more than 91% of the variance in taxpayer compliance is accounted for by the Taxpayer Environment and the Taxpayer Confidence Level.

The t-test findings reveal that both variables significantly affect compliance individually. The Taxpayer Environment is the most influential predictor ( $\beta = 0.699$ ;  $t = 10.778$ ;  $p < 0.001$ ), indicating that social interaction patterns, peer behavior, and community conditions strongly shape compliance outcomes. International evidence supports this result: studies by Mascagni & Santoro (2018) and Da Silva et al. (2020) show that social context and communal behaviors substantially increase property-tax compliance. The Taxpayer Confidence Level also contributes significantly ( $\beta = 0.290$ ;  $t = 4.474$ ;  $p < 0.001$ ), aligning with global findings showing that trust in government performance and transparency improves taxpayer willingness to comply (Cummings et al., 2020; Alm et al., 2019; Wang, 2020).

Taken together, these statistical results confirm that taxpayer compliance is strongly shaped by both environmental and trust-related factors. The combined significance of the predictors, the high  $R^2$  value, and supporting international evidence indicate that targeted interventions focused on improving social engagement, strengthening government credibility, and enhancing communication with taxpayers are likely to yield substantial improvements in Land and Building Tax compliance.

### V. CONCLUSION

This study examined the influence of the Taxpayer Environment and the Taxpayer Confidence Level on Land and Building Tax (LBT) Compliance in Nagori Tempel Jaya. The findings demonstrate several key points. First, the F-test results confirm that the regression model is jointly significant, with an F-value of 395.616 ( $p < 0.001$ ), indicating that both independent variables collectively play a substantial role in explaining taxpayer compliance. Second, the t-test results reveal that each predictor exerts a significant partial effect. The Taxpayer Environment is the most dominant factor, as evidenced by its strong coefficient ( $t = 10.778$ ;  $\beta = 0.699$ ), suggesting that social norms, community influence, and peer behavior are central drivers of compliance. The Taxpayer Confidence Level also exhibits a meaningful effect ( $t = 4.474$ ;  $\beta = 0.290$ ), highlighting the importance of perceived transparency, accountability, and integrity of governmental institutions.

Furthermore, the model's explanatory power is exceptionally strong, with  $R^2 = 0.918$  and Adjusted  $R^2 = 0.915$ , indicating that 91.8% of the variance in taxpayer compliance is accounted for by

the two predictors. These results align with international empirical studies demonstrating that the combined influence of social norms and institutional trust is highly effective in explaining tax compliance behavior, particularly in property taxation and semi rural contexts.

Overall, the study concludes that taxpayer compliance emerges from the interaction of reinforcing social and institutional factors. A supportive social environment and strong confidence in government performance play a pivotal role in encouraging taxpayers to fulfill their obligations accurately and on time.

### **Recommendations**

Based on these findings, several strategic recommendations can be proposed. First, local and regional governments should strengthen community-based tax education and socialization initiatives, as the taxpayer environment was found to be the most influential factor. Engagement through community leaders, neighborhood groups, and public forums can foster shared norms of compliance. Second, enhancing transparency and accountability in the management of LBT revenues is essential for reinforcing taxpayer trust. Government authorities should routinely communicate how LBT funds are allocated to local infrastructure, administrative services, and community development programs, ensuring that taxpayers clearly perceive the benefits of their contributions. Third, improvements in public service quality related to LBT administration including easier access to information, streamlined payment processes, digital service channels, and assistance for less-informed taxpayers are crucial for increasing trust and reducing administrative barriers.

Finally, future research is encouraged to incorporate additional variables that may influence tax compliance, such as tax awareness, perceptions of tax fairness, or administrative quality. More advanced analytical methods, such as Structural Equation Modeling (SEM) or Partial Least Squares (PLS), may also offer deeper insights into mediating or moderating relationships. Collectively, these recommendations aim to support the development of effective and sustainable strategies for improving Land and Building Tax compliance and strengthening local fiscal capacity.

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