Effectiveness Analysis and Personal Determinant Factors Influencing Rural and Urban Land and Building Tax Revenue in Klaten

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Abstract. This study aims to analyze the effectiveness of Rural and Urban Land Building Tax receipts by taking into account the factors that cause the decline. The object of this research was the Klaten Regency Regional Revenue and Asset Financial Management Agency in 2021. This research applied the descriptive method by utilizing qualitative and quantitative data. Data analysis used Rural and Urban Land Building Tax payment data from 2018-2021 and questionnaire results from a sample of 4 sub-districts according to the measurement of 4 different variables. The analysis showed that in 2020 and 2021, the Rural and Urban Land Building Tax payments decreased. Because of that, this study was conducted with the aim of knowing the effectiveness and the factors that affect the payment of this Tax and what efforts should be made by the Financial Management of Regional Revenue and Assets of Klaten Regency to overcome this problem. This research investigated personal values that affected tax compliance. The results of measuring the level of taxpayer compliance using 4 indicators were that imposing tax sanctions has an influence on obedience to pay tax, Tax authorities services do not have such a large influence on compliance with paying tax, taxpayer awareness and compliance do not have such a large influence on obedience and Taxpayer knowledge has sufficient influence on obedience in paying tax.

1 Introduction

In the Republic of Indonesia, taxes are one of the major sources of state revenue. Improving tax collections remains a critical problem for many nations, particularly in terms of economic growth following the COVID-19 epidemic. Taxpayers, among others, make a significant contribution to growing tax income. For the sake of improving and administering this government, taxes are the main focus as a source of income to carry out the development and administration of the government [1]. Each region has the obligation, right, and authority to

manage its government affairs based on statutory regulations to develop and improve governance and service to the community. To achieve this, sources of income or funds play an important role in realizing the success of development and governance [2]. In accordance with the general provisions and procedures for taxation based on Law Number 16 of 2009 in Article 1, "*Tax is a taxpayer's contribution to the State that is owed by individuals or entities that are coercive under the law by not getting direct remuneration and used for the needs of the State for the greatest prosperity of the people*."

In general, taxes are divided into provincial taxes and regional taxes. Regional Taxes consist of 10 types: Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-metallic Mineral and Rock Tax, Parking Tax, Groundwater Tax, Urban Land and Rural Building Tax, and Land and Building Rights Acquisition Tax. Therefore, tax revenues will greatly affect Regional Development and Management because one of the largest regional revenues comes from taxes. In theory, different property tax regimes can be used as levers to influence building development. However, property taxation might not be an effective policy tool for encouraging sustainable land use. For example, higher property tax rates can have contrasting effects on urban or rural [3].

Adequate financial sources are critical for long-term development and governance in government systems. The rural and urban land and building tax is one of the regional taxes, a source of regional tax revenue, and a sizable state revenue created from original regional income [4] to optimize land and building tax revenue and increase taxpayer compliance. The basis for rural and urban land and building regulation is contained in Law No. 3. On September 15, 2009, decree No. 28 of 2009 concerning regional taxes and regional levies was ratified, regional regulation number 2009 of 2011 number 17 of 2009 regarding Rural and Urban Land and Building Tax known as PBBP2 was ratified.

Table 1. Recapitulation PBBP2 Revenues - Tax year as of December 31, 2018-2021

years	Target Revenue	Realizations	Amount in %
2018	Rp. 30.363.063.171	Rp.. 25.645.225.554	84%
2019	Rp 30.349.620.225	Rp. 25.451.055.881	84%
2020	Rp. 38.073.223.717	Rp 29.341.780.357	77%
2021	Rp. 38.127.652.657	Rp29.000.826.070	76%

source: BPKPAD, Klaten Regency pad office

Table 1.1 shows that rural and urban land and bulking revenue at the BPKPAD of Klaten regency in the last 2 years has decreased significantly, as evidenced by the PBB p2 revenue target that should be obtained in 2020 of Rp 38,073,223,171 increased into Rp 7,723,603,492 from the previous year and have uncollectible accounts of Rp 8,731,453,360, and in 2021, with a standard target of Rp 38,127,652,657 with uncollectible accounts of Rp 9,126,826,587. This shows the lack of programs, performance, or tax collection systems that may not have been optimal in the last 2 years. Tax revenues may have been successfully increased, with problems with taxpayers being successfully identified and tax object updates in the relevant taxpayer data, but they have not been able to maximize and increase payments by taxpayers in Klaten Regency.

While the accounting literature focuses on corporate tax avoidance methods and schemes, less attention has been dedicated to similar strategies utilized by individuals. This research used several assumptions based on prior literature investigating the case for individual wealth taxes. This research analyzed the factors influencing the receipt of land and building tax based on 4 indicators: imposing tax sanctions, taxpayer awareness and compliance, Fiscus services, and taxpayer knowledge.

This research formulates how effective the collection of land and building tax is in increasing local revenue in Klaten regency and what supporting and inhibiting factors are in the payment of rural and urban land and building taxes towards increasing local revenue in Klaten regency. The update in this study was that previously, it only analyzed taxpayers at the district level, which had a broader scope. However, in this study, the author will examine more specifically and identify in more detail with case studies and causal analysis in districts with awareness and also sub-districts whose payments are almost realized to be identified as a comparison with sub-districts with a low percentage of revenue regarding what are the factors that cause taxpayer compliance to increase so that the rural and urban land and building tax revenue target can be achieved in that year.

The novelty of the study is that it previously examined the effectiveness of rural and urban land-building tax revenue in supporting regional income. This was a comparative research with a broader reach. Also, this research examined more carefully and identified in greater depth with case studies and cause analysis in four districts to determine personal value about payment awareness and compliance levels. Taxpayer awareness is another factor that influences compliance. The general public's knowledge of the importance of paying taxes is still lacking. This is due to a misunderstanding. Another consideration is that calculating and reporting tax obligations is difficult.

Expert [5] defines knowledge as an abstract notion with no obvious definition. According to Ayer, as referenced by [5], knowledge contains sufficient requirements to know something happened if what is said is known to be true, someone is certain of it, and someone has the authority to confirm it. Tax knowledge is defined [6] as a taxpayer's ability to grasp tax regulations, including tax rates paid under the law and tax benefits for people. Previous research has shown that tax knowledge influences taxpayer compliance [7], particularly when a self-assessment system is utilized [8]. It is suggested that the government increase tax compliance among its citizens by increasing their understanding. Some research showed that tax penalties improve tax compliance. However, according to [7], tax punishments have no effect on tax compliance.

The revenue of Rural and Urban Land and Building tax is still low category and far from the expected target, and the sub-districts whose PBB P2 payments are almost 100% realized should be identified as a comparison with the sub-districts with a low percentage of revenue regarding what are the factors that cause taxpayer compliance to increase so that the PBB revenue target P2 can be achieved in that year. The objects in this study are from 4 sub-districts, namely Bayat Sub-District, which has identified a high P2 PBB payment rate with a percentage of realized revenue of 92%, Pedan Sub-District, with stable PBB payments of 80% only experiencing a decline in 2021 to 77%, and Trucuk and Ceper Sub-Districts, whose PBB P2 payments are low and are increasingly decreasing at the end of 2021 to 71%. From the 4 sub-districts, research will be carried out using the method of analyzing effectiveness and collecting data by interviewing or distributing questionnaires, which will then identify the influencing and supporting factors of taxpayer awareness in paying PBB P2 at the Regency BPKPAD Kabupaten.

2 Literature Review

The Theory of Planned Behavior (TPB) is one of the theories used to examine taxpayer compliance**.** Ajzenin 1991 was the first to propose this notion. According to the Theory of Planned Behavior (TPB), behavior is driven by intention and governed by three elements:

attitudes toward behavior, subjective norms, and behavioral control. In the context of taxpayer compliance, Benk and the study team divide the Theory of Planned Behavior or TPB Theory into three components: attitudes, normative expectations, and legal consequences, all examples of normative expectations.

According to [9], taxes are contributions paid by the people to the State, which then enter the state treasury and can be enforced without compensation at the time of implementation. The State will use and realize this tax revenue for infrastructure development and financing for the public interest. [9] also stated that from this element, it is understood that the community needs to be voluntarily and fully aware of the importance of paying taxes because these taxes will be used for the construction and maintenance as well as financing public facilities in rural and urban areas.

PBB is a State Tax imposed on land and/or buildings based on Law Number 12 of 1985 concerning Land and Building Tax as amended by Law No. 12 of 1994 [10]. Land and Building Tax (PBB) is a tax every citizen must pay for using or owning land and buildings. Meanwhile, those who are taxpayers of PBB are individuals or business entities with rights or benefits from certain land and buildings.

This research used previous research results as Mufliha & Selvi stated that the land and building tax carried out by the Regional Government of Bogor Regency proved that the effectiveness of PBB-P2 collection was quite effective in 2016–2018. Obstacles or obstacles are the lack of public discipline regarding timeliness in paying taxes and billing, which is still classified as passive towards taxpayers. Brenda Tirie stated that the effectiveness of urban and rural property and building taxes explained in Bitung City was 116.67% higher (very effective) compared to Manado City's 86.83% (very effective) and Tomohon City's 97.24% (very effective). This means that Bitung City has experienced a better increase or growth in the effectiveness of PBB-P2 in the last two years. This shows that in Bitung, the collection and management system, the understanding of the taxpayer, the awareness of the taxpayer, the service of tax revenue or tax collection, and tax treatment are running quite effectively in accordance with the existing effectiveness standards.

Andinata states that awareness and perception factors about tax effectiveness can increase taxpayer compliance at KPP Pratama Surabaya. To increase PBB tax revenue, it is necessary to carry out periodic performance evaluations in terms of the billing system, the dissemination of tax understanding, and tax services, which are factors in PBB tax revenue. Nasirin [11] state that after identifying and knowing the effect of taxpayer compliance, it is found that income factors, taxpayer awareness, fiscal services, and taxpayer understanding have an effect on taxpayer compliance, and a positive influence from awareness analysis and analysis of taxpayer understanding of the land and building tax compliance. Nafiah & Warno and Winda Kurnia state that the quality of tax services has no significant effect, while tax sanctions and taxpayer awareness have a significant effect on taxpayer compliance in Candisari District, Semarang City, in 2016 to pay Land and Building Tax, the factors of awareness of paying taxes, knowledge and understanding of tax regulations, and a good perception of the effectiveness of the taxation system and tax authorities turned out to have a positive and significant effect on the willingness to pay taxes. Lestari [10] states that transferring land and building taxes from the central tax to regional taxes affects the regional income of the City of Kediri. Regional income has increased because, before the transfer of PBB-P2, the regions only received profit sharing from the central tax of 64.8%. After the transfer of 100% of the revenue from PBB-P2 payments to regional income for the City of Kediri, the benefits that have been determined by the government, namely increasing regional

original income, are achieved. Of the taxpayer, the service of tax revenue or tax collection and tax treatment are running quite effectively in accordance with the existing effectiveness standards.

3 Material and Method

This descriptive research applied quantitative data and qualitative data. The reason for using qualitative methods is that, in general, the problems are unclear, complex, and dynamic to find patterns both hypothetically and theoretically [12]. The quantitative data was used to measure the effectiveness of utilizing numerical data in the form of the realization of PBB P2 revenue.

The research object taken was from the Regional Income and Assets Financial Management Agency located at Jl.Pemuda No.294, Dusun 1, Tegalyoso, Kec. South Klaten, Klaten Regency, Central Java 57424. This study uses PBB P2 revenue data for 2018 – 2021.

The researcher chose this object because the Regional Tax PBB P2 is one of the largest sources of regional income and has great potential to carry out regional development, infrastructure development, and community services. Thus, by analyzing the factors that cause taxpayers to be disobedient in paying Land and Building Tax, the problem of declining tax revenue realization can be resolved.

This study used primary and secondary data types. Primary data were directly obtained from the field [13]. Secondary data in this study were obtained from PBB tax revenue at the Klaten BPKPAD, the official website of the Klaten BPKPAD https://bpkpad.klaten.go.id/ and derived from Documentation and Observation in the sampled districts.

3.1 Data Collection Methods

Data collection methods were interview, documentation, and questionnaire distribution. Researchers collected data by distributing questionnaires as a research tool, which was an effective and efficient forum for collecting data to be measured where the contents of the questionnaire were a list of questions or written statements to respondents in order to provide answers related to research. A list of questions was produced in a structured form to be answered with multiple-choice and open-ended questions [14]. Observation is a process by which the researcher looks at the situation while observing the research situation. Information obtained from observation is the place, participants, activities or events, and time [15]. Researchers took research samples in Bayat, Pedan, Ceper, and Trucuk Districts based on the highest to lowest percentage of PBB tax payments.

Data Information

Name	Position	Code
Tri Rekno, S.Sos		A.1
	Manager of PBB P2 and BPHTB	
Colob, S.IP	Regional Tax analyst	A.2

3.2 Data Analysis Techniques

The data analysis technique in this study used descriptive qualitative and quantitative techniques and utilized descriptive qualitative and numerical data. This research method analyzes events, phenomena, or social and economic conditions supported by numerical data. For this reason, the data that has been collected will be analyzed with an effectiveness scale and an analysis of the factors that influence and increase PBB revenue.

The design of this study was qualitative research with dimensions that include tax awareness measures, tax sanctions, perceptions and understanding of tax regulations, the effectiveness of the tax system, and the impact of the quality of tax services on taxpayer compliance with the Rural and Urban Land and Building Tax at the BPKPAD of Klaten Regency. This study uses a descriptive approach because the data used results from a questionnaire distributed to individual taxpayers. Questionnaire content is measured by a list of questions that are asked in a structured way in the form of questions that will be answered with multiple-choice and open-ended questions.To analyze the data in this study using effectiveness analysis and analysis of inhibiting and supporting factors, to manage the data in order to produce concrete and good data, the data taken is derived from PBB revenue data from 2018-2021 BPKPAD Klaten Regency.

As for the steps to be taken in the processing and analysis of the data carried out:

a. Effectiveness is the level of achievement of program results with set targets, processing data with the Effectiveness calculation formula based on Mahmudi's research used in research [16].

$$\frac{Realization\ of\ Tax\ Revenue}{Target\ of\ Tax\ Revenue} \times 100\%$$

The assessment to measure the level of effectiveness of the percentage was used as an indicator, as shown in the table below.

Table 2. **Interpretation of the value of effectiveness**

Percentages (%)	Criteria
< 60	Ineffective
60-80	Less Effective
80-90	Effective Enough
90-100	Effective
> 100	Very Effective

Source : [16]

The greater the percentage value, the more tax revenue is realized, and the greater the contribution to achieving goals or targets, the more effective the performance, organization, tax services, programs, or activities have been running optimally, so it can be said to be effective. Conversely, if the percentage ratio is less, the performance of BPKPAD will be ineffective and inefficient. Researchers collected data on the realization and target of PBB P2 revenue at BPKPAD Klaten Regency, which was used for calculating this Effectiveness ratio.

b. Analysis of the factors influencing the receipt of land and building tax PBB P2 to obtain this data was carried out by distributing questionnaires in the Bayat, Pedan, Ceper, and Trucuk sub-districts to fill in.To make it easier to identify data from the questionnaire, groupings were made according to the following criteria:

1) Tax Sanctions

   Tax sanctions are measured using indicators replicating the research questionnaire [17]. Tax penalties were applied to taxpayers who were late and due but had not paid their taxes. This analysis determined how much influence the imposition of sanctions has on troubled taxpayers and was measured using a 5-point Likert scale through 6 questions.

2) Tax Authorities Service

   The service tax revenue was measured using a research questionnaire [18] that tax service officers need to serve every taxpayer in a friendly and polite manner, and tax officials or Fiskus can quickly respond to questions and complaints faced by taxpayers, tax officers provide information and explanations that are easily understood by taxpayers and provide appropriate solutions to problems faced in tax administration. Satisfying the quality of tax services can make taxpayers feel helped and comfortable with good service. They were measured using a 5-point Likert scale through 5 questions.

3) Taxpayer Compliance and Awareness

   Awareness is also encouragement from within the individual by considering one's behavior, thoughts, and feelings [19]. Awareness is a state in which a person understands something. When the level of taxpayer awareness increases, this will have an impact and can be an incentive for taxpayers to comply with their tax obligations [2]. It was measured using a 5-point Likert scale through 10 questions.

4) Knowledge and understanding of tax regulations

   Knowledge and understanding of tax regulations were measured using the research questionnaire [18], and then this analysis was used to measure how taxpayers understand information and how to implement PBB P2. It was measured by questions filled in descriptively by

The q-sort scale is calculated using percentage comparison and grouping of a number of respondents' answers according to factors that have been determined by calculating percentages. This means that it is grouped based on the perception or opinion of the respondent [15]. The data collection by measuring the Likert scale was calculated and processed using the q-sort scale calculation method by sorting objects based on similarity according to certain criteria and descriptively. The q-sort scale is calculated using percentage comparison and grouping of a number of respondents' answers according to factors that have been determined by calculating percentages. This means that it is grouped based on the perception or opinion of the respondent [15].

$$\text{Interval Score} = \frac{100}{total\ Score\ (likert)} = \frac{100}{5} = 20$$

For the interval, the distance from the lowest point is 0%, and the highest is 100%. The following are the criteria for interpreting the score based on the interval:

Figures 0%–19.99% = totally disagree, bad, or very less

Figures 20%–39.99% = disagreed

Figures 40%–59.99% = fair or neutral

Figure 60% - 79.99% = agreed

Figures 80%–100% = strongly agreed

Process data with a calculation formula using a Likert scale based on Nazir M's research used in research.

Formula: T x Pn T = total number of respondents, Pn = choice of Likert score

Interval Formula I = 100 / total score (Likert), used to find interval boundaries with interpretation criteria. In order to get the interpretation results, it must first know the highest score (X) and the lowest score (Y) for the assessment item using the following formula.

Y = (highest Likert score x number of respondents)

X = (lowest Likert score x number of respondents)

Final Settlement with Formulas = Total score / Y x 100

In collecting data with a Likert scale, 5 statement points are used with the following indicators: Score 1. Strongly Agree (agree/good/like) Score 2. Agree (agree, good, or like) Score 3. Neutral or Fair Score 4. Disagree or less Score 5. Strongly Disagree (disagree, poor, poor) Process data with a calculation formula using a Likert scale based on Nazir M's research used in research. Formula: T x Pn T = total number of respondents who voted Pn = choice of Likert score numbers Interval Formula I = 100 / total score (Likert) I = (used to find interval boundaries with interpretation criteria) In order to get the interpretation results, it must first know the highest score (X) and the lowest score (Y) for the assessment item using the following formula: Y = (highest Likert score x number of respondents) X = (lowest Likert score x number of respondents) Final Settlement with Formulas = Total score / Y x 100

4 Results and Discussion

4.1 Level of Effectiveness of P2 PBB Revenue at BPKPAD Klaten Regency

In this study, the data is the Realization of the PBB P2 Revenue Report at BPKPAD in 2019-2021. To assess the level of effectiveness by taking into account the target and realization of PBB P2 tax revenue. Calculated by comparing the total realized PBB P2 revenue with the targeted PBB P2 revenue.

Based on the data obtained from a total of 26 sub-districts in Klaten Regency, this study used 4 sub-districts as samples. The formula used to complete the Effectiveness calculation is based on Mahmudi's research. [16]

$$\frac{Realization\ Of\ Tax\ Revenue}{Target\ of\ Revenue} \times 100\%$$

Table 3. Recapitulation PBB P2 of Bayat District
at BPKPAD Klaten Regency 2018-2021

Years	Targets (IDR)	Realization (IDR)	Number of Villages	The Number of Villages Realized 100%	Effective
2018	646.019.309	607,664,208	18	15	94%
2019	640,725,902	617,164,140	18	14	96%
2020	858,426,022	774,817,673	18	12	90%
2021	861,538,206	785,772,228	18	11	91%

Table 4. Recapitulation of PBB P2 Pedan District
at BPKPAD Klaten,2018-2021

Years	UN Targets (IDR)	Realization (IDR)	Number of Villages	The Number of Villages Realized 100%	Effective
2018	942,803,838	758,742,439	14	2	80%
2019	934,183,832	744,403,419	14	1	80%
2020	1,151,369,227	921,920,852	14	0	80%
2021	1,136,426,325	871,289,278	14	0	77%

Table 5. Recapitulation of PBB P2 Trucuk District
at BPKPAD Klaten Regency 2018-2021

Years	Targets (IDR)	Realization (IDR)	Number of Villages	The Number of Villages Realized 100%	Effective
2018	1,382,904,446	1,125,833,763	18	1	81%
2019	1,362,688,191	1,112,546,674	18	4	81%
2020	1,744,220,093	1,268,343,452	18	1	73%
2021	1,748,167,357	1,256,288,338	18	1	72%

Table 6. Recapitulation of PBB P2 Ceper District
at BPKPAD Klaten Regency 2018-2021

Years	Targets (IDR)	Realization (IDR)	Number of Villages	The Number of Villages Realized 100%	Effective
2018	2,111,238,433	1,720,049,061	18	2	81%
2019	2,192,126,609	1,768,081,222	18	2	81%
2020	2,732,635,266	1,983,049,914	18	1	73%
2021	2,698,341,911	1,981,674,710	18	2	73%

Source: Processed Data

The results of the calculation show that almost all of the 26 sub-districts have experienced a decrease in P2 PBB tax revenue at BPKPAD Klaten Regency in 2019 and 2020. Of the 26 sub-districts, 4 sub-districts were sampled as assessment indicators because the first paid the highest, the middle, and the lowest. In accordance with what has been calculated using the effectiveness percentage formula, these 4 sub-districts have also experienced a decline in the last 2 years. In previous 2 years, the target of PBB P2 revenue from all sub-districts has increased by an average of 24%, but in the realization of tax payments, it cannot offset this increase. Even in calculations, it has actually decreased from total taxpayer revenue.

The results of the research and discussion are presented briefly and clearly. The data processing results can be displayed in the form of images or tables and given a brief description as an interpretation of the images or tables used.

Based on the results of calculating the percentage effectiveness of the realization of PBB P2 revenue from 2018 to 2020, it is as follows: Trucuk and Ceper sub-districts show that this sub-district payment of PBB P2 is in the ineffective category, as seen in Table 4.6, and by calculating the percentage, this sub-district is at the lowest level in the order of the sub-district with the lowest payment, with a total of 18 villages, based on The percentage results show similarities between these 2 sub-districts, namely in 2018–2019 with a

percentage of 81% and in 2020–2021 with a percentage of 73%, both of which have decreased to 73% in the last 2 years. It should be noted that almost all of the 26 districts' P2 PBB tax revenue at the Klaten Regency BPKPAD decreased in 2019 and 2020. Of the 26 districts, 4 were sampled as an assessment indicator because they were the first with the highest, medium, and least payments or bottom. In accordance with what has been calculated using the effectiveness percentage formula, these 4 sub-districts have also experienced a decline in the last 2 years. In the last 2 years, the target of PBB P2 revenue from all sub-districts has increased by an average of 24%, but in the realization of tax payments made by taxpayers, it cannot offset this increase; even in calculations, it has actually decreased from total taxpayer revenue. The informant with code A.1 explained as follows.

"*It needs to be acknowledged that the receipt of PBB P2 at the BPKPAD of Klaten Regency has decreased in 2020 and 2021, one of which is due to the COVID-19 pandemic, which greatly affects all aspects, especially the aspect of people's income and other things, due to an increase in the NJOP value of 1 class in accordance with government regulations, namely every 3 years a class increase is carried out for evaluation. As a result of this, the increase in the NJOP value was accompanied by the COVID-19 pandemic period, when, at that time, taxpayer income decreased. On the other hand, the government also spent a lot of expenditure on handling and recovering from COVID-19.* (August 3, 2022, 09.30–10.15**)"**

The statement of one of the informants, A.2, revealed the following:

"*One of the reasons for this reduction in tax percentages is data errors on taxpayers; SPPT that has no subject or is outside the domicile; SPPT that has an owner but the object is not found; double SPPT; SPPT that has the wrong name and address. There are still many data errors, and taxpayer data corrections and updates have not been carried out. Efforts and steps that the BPKPAD of Klaten Regency will take to overcome this include intensifying the problem areas of taxpayers, issuing tax invoices or visiting tax objects that have large tax arrears in person to immediately pay taxes, sorting taxpayers' problematic taxes, updating taxpayer data, and optimizing tax payments by increasing channels, both online and direct media, aiming to make it easier to pay taxes, including through Mobile Jateng Bank, Alfamart, Indomart, TokoPedia, Gopay, and BUMDES. Checking payment status for now can also be accessed through the official website: pbb-klaten.nicecloud.id* (August 4, 2022, 09.00–10.00).*

Questionnaire data on taxpayers registered with BPKPAD in Bayat, Pedan, Trucuk, and Ceper Districts were analyzed. The questionnaire was distributed to 100 respondents, and all respondents filled it. Each district has 25 respondents**.**

Distribution of Respondent

Criteria	Sex	Age	Education	
	Female : 24	<25 = 12	Elementary	= 13
	Male : 76	25-40= 50	Junior High	= 35
		>40 = 38	Senior High	=33
Total 100			Diploma/ Bachelor = 9	

Based on questionnaire data obtained from the 4 sub-districts that were used as research samples, such as Bayat sub-district, Pedan sub-district, Ceper sub-district, Trucuk sub-district, the data obtained after analysis and calculations were carried out on the analysis of the

influence of tax sanctions, tax administration services, taxpayer awareness, and compliance, taxpayer's knowledge of PBB payments
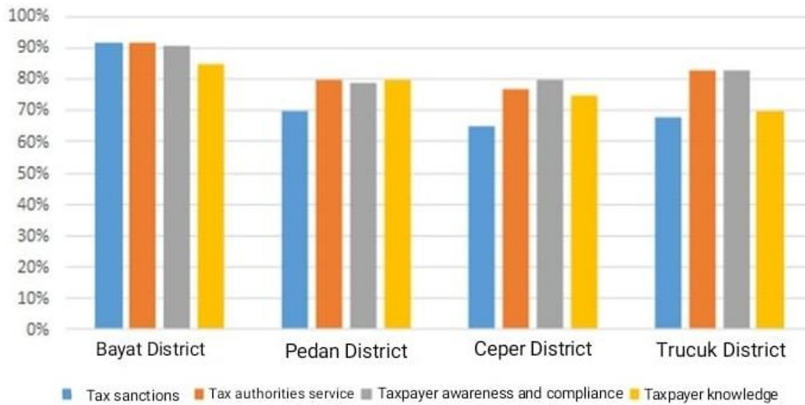

Figure 2. Questionnaire Analysis Measurement Data Diagram
Source: Questionnaire Data of Bayat, Pedan, Ceper and Trucuk Districts

Data is presented as shown in the diagram above, which is differentiated according to analytical measurements in each sub-district.

Table 7. List of measurement personnel value

Bayat District		
Descriptions	Average percentages	Interpretations
Tax Sanctions	82.4	Very Good
Tax Service	91.68	Very Good
WP compliance and awareness	90.64	Very Good
WP Knowledge	85	Very Good

Pedan District		
Descriptions	Average percentages	Interpretations
Tax Sanctions	69.6	Good
Tax Service	79.68	Good
WP compliance and awareness	78.72	Good
WP Knowledge	80	Very Good

Ceper District		
Descriptions	Average percentages	Interpretations
Tax Sanctions	65.2	Good
Tax Service	77.44	Good
WP compliance and awareness	80	Very Good
WP Knowledge	75	Good

Trucuk District		
Descriptions	Average percentages	Interpretations
Tax Sanctions	68.4	Good
Tax Service	83.2	Very Good
WP compliance and awareness	83.44	Very Good
WP Knowledge	70	Good

Source: Processed data

4.2 Discussion

4.2.1 Analysis of Tax Sanctions

This analysis of sanctions itself serves to limit taxpayers because there are rules that inevitably make taxpayers more obedient. Based on the calculation results, it was found that in the Bayat District, most and almost 82.4% gave approval and support for the stipulated statements and regulations that were used to obtain through this questionnaire. Whereas in Pedan District, it was 69.6%, Ceper District 65.2%, and Trucuk District 68.4%, meaning that based on the results obtained, some of the responses in these 3 sub-districts did not agree on several question points in this tax sanction analysis, as in the first statement "Criminal sanctions are imposed for taxpayers who do not pay taxes," in the fourth and sixth statements "enforcement of sanctions for tax violations is without tolerance and cannot be negotiated." A right like this, which is indeed very firm and heavy, needs to be considered as well as possible by looking at all aspects and conditions of the taxpayer. Then, the next thing that gets the most points agrees with the fifth statement, "Taxes are used for development facilities and financing public interests."

4.2.2 Analysis of Fiscal Services

This Fiscal Service Analysis aims to determine the performance of Tax service officers to what extent they carry out government duties and regulations. Based on the results of questionnaire calculations in the 4 districts, obtained data in the Bayat District of 91.68% that almost all respondents in this district felt satisfied with the performance and competence of the tax officers. Whereas in Pedan District, it was 79.68%, Ceper District, 77.4%, and Trucuk District, 83.2%, meaning that based on the data obtained from these 3 districts, it was found that most of the respondents were satisfied with the performance of tax officers, some even though they did not give satisfied points but also experienced no complaints and only gave neutral/sufficient points.

4.2.3 Taxpayer compliance and awareness analysis

This analysis aims to determine the extent of awareness and responses regarding the problems experienced by taxpayers and for taxpayers who have problems with themselves for the consequences that will arise if they do not pay taxes. Based on the results of calculations from all questionnaires, it was found that 90.64% of Bayat District agreed and understood the statement regarding the provisions on tax revenue regulations made by the government,

which are in effect to date. Meanwhile, in Pedan District, data were obtained with a percentage of 78.72%, Ceper District with 80%, and Trucuk District with 83.44%. In the statement data in the analysis of taxpayer compliance and awareness, most respondents gave approval points to the tenth statement, which contains, "Socialization about local taxes and PBB P2 is very necessary." Furthermore, the statement with the fewest points is the seventh statement, which contains, " The taxes that I will pay can support the development of the country."

4.2.4 Knowledge Analysis of Taxpayers

In this analysis, it can be said that most of the four districts already understand the basics of tax imposition. The problem is that many people do not understand the scheme when data does not match the actual situation, such as filing appeals, filing for relief, SPT registration that has not been registered, and deletion of double SPPT. According to the percentage calculation, districts with high percentages have higher understanding and awareness than those in sub-districts with low percentages. For this reason, socialization is needed, which must be carried out as a whole, not only in urban areas but also in remote villages, so that understanding of taxes can increase and raise awareness of the importance of paying taxes.

4.2.5 Problem and Solution

Table below draws conclusion obtained based on the data from the results of interviews, documentation, and observations.

Problems and solutions will be carried out by BPKPAD of Klaten Regency.

No	Problems	Solutions
1	Low taxpayer compliance and tax avoidance	Using information technology systems to detect compliance with local tax obligations and enforce law enforcement (impose sanctions)
2	Human resource issues 1) The number of employees who do not meet the ideal needs 2) HR management system that has not answered the needs of the organization as well 3) there are still cases such as collusion and disciplinary violations	1) More appropriate allocation of human resources in accordance with potential competencies 2) Sending employees to take part in the appraisal, billing, and inspection expert training 3) Adding the number of internal training related to good tax collection practices 4) Collaborative partnerships with regional governments that are considered successful in tax collection, especially problem-solving related to regional tax collection.
3	Not yet significant local tax revenue	Adjustment of the basis for imposition of the tax, re-assessment on the basis of tax imposition, in the form of selling value of PBB-P2 objects
4	NJOP standard increase	This increase in NJOP is a factor in the increase in PBB payments, which has also caused an increase in the tax revenue target, which is why the percentage of tax realization in the last 2 years (2020 and 2021) has decreased. So, BPKPAD seeks to make adjustments and optimizations in these areas.

4.2.6 PAD Increase Strategies

In an effort to increase PAD, it is necessary to get support from various parties, such as the DPRD, SKPD, other related units/agencies (PPNS, Police, Prosecutor's Office), and Producers/Collectors.

a) Improving and making effective socialization of Regional Regulations to the wider community. It is hoped that it will provide:
    (1) Improving excellent service
    (2) Increasing accuracy and accountability in the collection
    (3) List the types of levies that are not potential
    (4) Demonstrate weaknesses in SOP and organization
    (5) Paying attention to budgeting: determining targets or estimates of revenue
b) Research/study to determine the potential of each type of PDRD and assess the collection performance.
c) Basically, the problems in managing PDRD are data collection and registration, determination, tariff policy, and collection.
d) The results of the study can be used to determine the action plan
    (1) Adding Objects
    (2) Adjusting tax assessments
    (3) Reducing arrears (through billing)
    (4) Adjusting tariffs (principle needs to pay attention to people's conditions)
e) Increase supervision and provide strict sanctions
f) Increase administrative efficiency and reduce collection costs
g) Increase revenue capacity through better planning
h) Building a payment service system by utilizing information technology or adequate facilities
i) Collaborating with related parties (Banking, BPN, Police, PT POS, and others)
j) Adjustment of tariffs with developments in conditions in the region (as long as it is regulated in regional regulations)

Meanwhile, other efforts in the context of tax optimization may include

a) Increase revenue capacity through measurable and rational target planning by taking into account the regional economy and the previous year's realization achievements.
b) Prepare an action plan and identify problems related to regional taxes and regional levies, including problems in arrears.
c) Collaborating with related parties and innovation steps in order to optimize revenue. (non-cash payment system)
d) Routinely supervise the payment of taxes.
e) Improving service quality (fast, precise, friendly, polite, transparent, honest, and extortion-free).

5. Conclusion

This research was conducted to determine the effectiveness and factors influencing the payment of Land and Building Tax in Rural and Urban Areas in the 2018-2021 Regional Revenue and Asset Financial Management Agency in Klaten Regency. PBB P2 acceptance in Klaten Regency in 2018-2021 in Bayat District, with an average percentage of 92.75%, show that the performance of obtaining realization is in the effective criteria, Pedan District,

with an average percentage of 79.25% shows in the Effective enough criteria, Ceper and Trucuk Districts show the same results with an average percentage of 77%, which means the Less Effective criteria.Personal factor for measuring the level of taxpayer compliance using 4 indicators were that imposing tax sanctions has an influence on obedience to pay tax, Tax authorities services do not have such a large influence on compliance with paying tax, taxpayer awareness and compliance do not have such a large influence on obedience and Taxpayer knowledge has sufficient influence on obedience in paying tax. Nevertheless, this research also has limitation. The limitation of this research was that the sample was only obtained from one district, so the suggestion for the next research is to conduct a comparability study for two districts.

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