

ABSTRACT

Land and Building Tax is a tax levy based on land and building objects as a source of state income used for government and building financing. The purpose of this study is to determine whether the level of income, tax sanctions and tax awareness affect the compliance of land and building taxpayers in Wateswinangun Village, Sambeng District, Lamongan Regency. The population is all taxpayers of PBB Wateswinangun Village, the sampling technique is the purposive sampling method. So that a sample of 100 taxpayers is obtained from the slovin formula. Collecting data using a questionnaire. The method of analysis used multiple linear regression. The results of the coefficient of determination test show that the independent variable has an impact on the dependent variable while the remaining is influenced by other variables. The results of the t test show that income levels have no impact on mandatory PBB compliance, tax sanctions have an impact on PBB mandatory compliance, tax awareness has an impact on PBB mandatory compliance, while testing with the F test shows simultaneously the level of income, taxation sanctions and tax awareness have an impact on mandatory PBB compliance.

Keywords: income level, tax sanctions, tax awareness, land and building taxpayer compliance

ABSTRAK

Pajak Bumi dan Bangunan ialah pungutan pajak berdasarkan objek bumi maupun bangunan sebagai sumber penghasilan negara yang digunakan untuk pembiayaan pemerintahan dan bangunan. Penelitian ini memiliki tujuan agar mengetahui apakah tingkat pendapatan, sanksi perpajakan maupun kesadaran perpajakan berdampak pada kepatuhan wajib pajak bumi ataupun bangunan pada Desa Wateswinangun Kecamatan Sambeng Kabupaten Lamongan. Populasinya ialah seluruh wajib pajak PBB Desa Wateswinangun, dan dalam proses pengambilan sampel dipakai teknik metode Purposive Sampling. sehingga memperoleh sampel berjumlah 100 wajib pajak diperoleh dari rumus *slovin*. Pengumpulan data memakai kuesioner. Metode analisis memakai regresi linear berganda. Hasil uji t menunjukkan tingkat pendapatan tidak berdampak pada kepatuhan wajib PBB, sanksi perpajakan berdampak pada kepatuhan wajib PBB, kesadaran perpajakan berdampak pada kepatuhan wajib PBB, sedangkan pengujian dengan uji F menunjukkan secara simultan tingkat pendapatan, sanksi perajakan dan kesadaran perpajakan berdampak pada kepatuhan wajib PBB.

Kata kunci: tingkat pendapatan, sanksi perpajakan, kesadaran perpajakan, kepatuhan wajib pajak bumi dan bangunan