

# Analysis of Factors Influencing Taxpayer Compliance in Paying Land and Building Tax with Islamic Faith

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ARTICLE INFO	ABSTRACT
<b>Keyword:</b>  Islamic faith; Knowledge and taxation; Tax sanctions; Tax knowledge; Taxpayer compliance;	This study examines the influence of tax knowledge, tax sanctions, and tax awareness on taxpayer compliance in paying land and building tax (PBB), with Islamic faith as a moderating variable. The research addresses the issue of fluctuating PBB revenue in Bone Regency and the need to understand behavioral and spiritual factors underlying tax compliance. The study used a quantitative approach with purposive sampling of 100 individual taxpayers in Tanete Riattang Barat District, Bone Regency. Data were collected through questionnaires and analyzed using multiple linear regression and Moderated Regression Analysis (MRA). The results indicate that tax knowledge, tax sanctions, and tax awareness significantly and positively affect taxpayer compliance. Further, Islamic faith moderates the effect of tax sanctions on compliance, but does not moderate the relationship between tax knowledge or tax awareness and compliance. These findings highlight that while knowledge and awareness are important determinants of compliance, religiosity is more influential in reinforcing the deterrent effect of sanctions rather than enhancing knowledge or awareness. This study contributes to the literature by integrating Islamic values into tax compliance analysis, an area rarely explored in previous research. Practically, the results suggest that local governments should strengthen education and awareness programs while considering cultural and religious aspects in tax policy design.

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## 1. INTRODUCTION

Indonesia is a unitary state in the form of a republic. As a unitary state, Indonesia has a revenue stream that is managed to meet the needs of its people (Ananta, 2022). One of the main sources of state funding is taxes, which contribute around 80% of total state revenue (Mulyana et al., 2020). According to the Directorate General of Taxes in Law Number 28 of 2007 Article 1 paragraph (1), "Tax is an obligation that must be fulfilled by individuals or entities to the state in accordance with statutory provisions. Taxes are mandatory without any direct compensation and are used for the benefit of the state for the maximum welfare of society." Indonesia as a developing country is constantly carrying out development. One of the developments carried out in the tax sector is the Land and Building Tax. PBB is a type of tax whose revenue is donated to local governments to assist local development and improve public services. The

implementation of PBB collection is currently based on Law Number 12 of 1994, the role of PBB for local governments has become increasingly important since the enactment of the Regional Autonomy Law (Jefri et al., 2024).

One source of Regional Original Income (PAD) that contributes to revenue in Bone Regency is the tax sector. This is done to follow up on Law Number 28 of 2009 concerning Regional Taxes and Levies, which mandates district/city governments to manage land and building taxes themselves (Asmaniar, 2023). The development of land and building tax revenue received by the Bone Regency government is shown in the table below:

Table 1.1 Target and realization of Land and Building Tax revenue in Bone Regency in 2019-2023

Year	PBB Revenue Target	Realization
2019	18,107,514,385	17,416,821,250
2020	18,040,445,929	17,967,004,208
2021	18,113,502,787	17,983,626,380
2022	21,468,957,439	21,300,903,035
2023	21,934,374,587	21,833,138,651

Source: Data processed from the Bone Regency Regional Revenue Service in 2019-2023

Based on the table above, land and building tax revenue realization in Bone Regency has increased annually. The largest difference between the target and realization of PBB revenue occurred in 2019, with a difference of Rp 690,693,135. In 2020, the difference decreased significantly to Rp 73,441,721, indicating an increase in the accuracy of target planning. In 2021, the difference increased slightly to Rp 129,876,407. Performance improved in 2022 and 2023, with relatively small differences of Rp 168,054,404 and Rp 101,235,936, respectively. Overall, the PBB revenue target shows an increasing trend from year to year. However, the realization has not reached the maximum figure and tends to decrease compared to the established achievement target.

Successful land and building tax collection requires taxpayer compliance in fulfilling their tax payment obligations. Every individual must understand that as a taxpayer, they have a responsibility to pay land and building tax as a consequence of land and building ownership (Putri & Rachman, 2023). Taxpayer compliance in fulfilling their tax responsibilities is a fundamental issue in Indonesia, as non-compliance can have negative impacts on the state, such as reduced state tax revenues (Karlina, 2022). Regarding taxpayer compliance, there is a related theory, namely attribution theory. This theory studies the process of how a person interprets an event, with the reasons and causes of their behavior (Wardani & Kurniawan, 2024).

Taxpayer compliance can be influenced by various factors, namely tax knowledge, tax sanctions, and taxpayer awareness. Most people may not pay attention to their tax payment obligations due to a lack of knowledge about tax concepts (Priantono et al., 2023). Taxpayer compliance in paying Land and Building Tax (PBB) can support Regional Governments in implementing development in their regions. However, in reality, many taxpayers in Indonesia tend to be less attentive and reluctant to fulfill their tax obligations. The public seems to distrust the tax institutions in this country (Zega et al., 2024). The next factor that influences individual taxpayer compliance in fulfilling their Land and Building Tax payment obligations is the existence of tax sanctions (Numberi, 2023). The application of strict sanctions can increase taxpayer compliance in paying taxes, due to the fear of being fined if they do not fulfill their tax obligations (Fadhilatunisa et al., 2023). Taxpayer awareness is also a factor that influences the level of compliance in paying Land and Building Tax (Numberi, 2023). A common problem in Indonesia is the low public awareness in fulfilling their tax obligations. In fact, this awareness is crucial

because taxes play a role in improving public welfare (Fadhilatunisa et al., 2023). Suboptimal taxpayer awareness occurs because taxpayers do not experience direct benefits from paying taxes, leading to a reluctance to pay (Zega et al., 2024).

Although many previous studies have examined the factors influencing taxpayer compliance, most studies still focus on aspects of knowledge, sanctions, and tax awareness without taking the religiosity dimension into account in depth. This research presents novelty in two main aspects. First, it examines the role of Islamic faith as a moderating variable, which is relatively rarely studied in the context of regional taxes, particularly Land and Building Tax (PBB). This is important because Indonesia is a predominantly Muslim country, so spirituality can be a significant factor influencing tax compliance behavior. Second, this research focuses on the local context of Bone Regency, which experiences fluctuating PBB revenue dynamics from year to year. This focus provides a practical contribution in formulating strategies to improve tax compliance in regions with specific social, cultural, and religious characteristics. Thus, this research not only enriches the literature related to taxpayer compliance but also provides new insights into how the integration of Islamic faith values can strengthen the effectiveness of tax policies at the regional level. Based on the background described, the research problem is formulated as follows:

- a) Does tax knowledge influence taxpayer compliance in paying land and building tax?
- b) Do tax sanctions affect taxpayer compliance in paying land and building tax?
- c) Does taxpayer awareness influence taxpayer compliance in paying land and building tax?
- d) Does Islamic faith moderate the relationship between tax knowledge and taxpayer compliance in paying land and building tax?
- e) Does Islamic faith moderate the relationship between tax sanctions and taxpayer compliance in paying land and building taxes?
- f) Does Islamic faith moderate the relationship between taxpayer awareness and taxpayer compliance in paying land and building tax ?

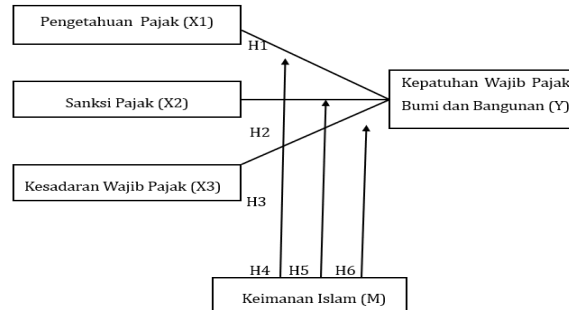
## **2. RESEARCH METHODS**

This research methodology uses a quantitative method with an associative approach to analyze the causal relationship between independent variables, moderating variables, and dependent variables. The data source in this study is primary data obtained directly from responses provided by individual taxpayers through questionnaires distributed in Tanete Riattang Barat District, Bone Regency, or taxpayers selected to be respondents. Secondary data sources in this study are documentation data obtained from literature. The population in this study is individual taxpayers in Tanete Riattang Barat District, Bone Regency, while the sample was taken using a purposive sampling method with the criteria being individual taxpayers in Tanete Riattang Barat District who have an obligation to pay land and building tax.

The data collection method used was primary data collection using a questionnaire distribution technique. The questionnaire statements were modified from research by Jannah (2019) and (Fajeriah, 2022). Data collection in this study was obtained by distributing questionnaires to respondents via Google Form, namely individual taxpayers in the West Tanete Riattang District, Bone Regency. The questionnaire in this study used a Likert scale. The data analysis techniques used in this study were descriptive statistical tests, data quality tests (data quality tests are used in data validity and reliability tests), classical assumption tests (including normality tests, multicollinearity tests, and heteroscedasticity tests), and hypothesis tests (multiple

linear regression analysis and *Moderated Regression Analysis / MRA*). Hypothesis testing was also carried out by conducting partial regression tests (t-tests), simultaneous tests (F-tests), and coefficient of determination tests.

**Figure 1.1**  
**Conceptual Framework**



### 3. RESULTS AND DISCUSSION

#### a. RESULTS

##### 1) Descriptive Statistical Analysis

**Table 1.2**  
**Descriptive Statistical Analysis**

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Knowledge (X1)	100	12.00	20.00	16.40	2.05
Tax Penalty (X2)	100	13.00	20.00	16.91	1.62
Tax Awareness (X3)	100	12.00	20.00	16.72	1.70
Taxpayer Compliance (Y)	100	10.00	20.00	17.04	1.86
Islamic Faith (M)	100	14.00	20.00	17.19	1.70

Source: Processed Primary Data (2024 )

Based on table 1.2 above, analyzed through descriptive statistics on the tax knowledge variable (X1) produces a minimum value of 12.00, a maximum value of 20.00, a mean value of 16.40 with a standard deviation of 2.05. Almost the same as the previous variable, the tax sanction variable (X2) produces a minimum value of 13.00, a maximum value of 20.00, a mean value of 16.91 with a standard deviation of 1.62. Not different from the previous variable, the tax awareness variable (X3) produces a minimum value of 12.00, a maximum value of 20.00, a mean value of 16.72 with a standard deviation of 1.70. For the taxpayer compliance variable (Y) produces a minimum value of 10.00, a maximum value of 20.00, a mean value of 17.04 with a standard deviation of 1.86. The moderating variable, namely Islamic faith in this study, produced a minimum value of 14.00, a maximum value of 20.00, a mean value of 17.19 with a standard deviation of 1.70.

##### 2) Data Quality Test Results

##### a) Validity Test Results

**Table 1.3**

<b>Data Validity Test Results</b>				
<b>Variables</b>	<b>Item</b>	<b>r<sub>hitung</sub></b>	<b>r<sub>table</sub></b>	<b>Information</b>
Tax Knowledge (X1)	X1.1	0.783	0.196	Valid
	X1.2	0.807		Valid
	X1.3	0.815		Valid
	X1.4	0.578		Valid
	X1.5	0.726		Valid
Tax Penalty (X2)	X2.1	0.749	0.196	Valid
	X2.2	0.731		Valid
	X2.3	0.724		Valid
	X2.4	0.531		Valid
	X2.5	0.505		Valid
Tax Awareness (X3)	X3.1	0.774	0.196	Valid
	X3.2	0.561		Valid
	X3.3	0.750		Valid
	X3.4	0.705		Valid
	X3.5	0.708		Valid
Taxpayer Compliance (Y)	Y1	0.701	0.196	Valid
	Y2	0.702		Valid
	Y3	0.784		Valid
	Y4	0.800		Valid
	Y5	0.775		Valid
Islamic Faith (M)	M1	0.536	0.196	Valid
	M2	0.701		Valid
	M3	0.772		Valid
	M4	0.766		Valid
	M5	0.719		Valid

Source: Processed Primary Data ( 2024 )

Based on Table 1.3 above, it shows that the information is valid for all tested items. This is because the calculated r value is greater than the r table value with an error rate of 5% (0.05), so all research instruments are declared valid.

#### **b) Reliability Test Results**

**Table 1.4**  
**Reliability Test Results**

<b>Variables</b>	<b><i>Croanbach Alpha</i></b>	<b>Information</b>
Tax Knowledge (X1)	0.800	Reliable
Tax Penalty (X2)	0.659	Reliable
Tax Awareness (X3)	0.738	Reliable
Taxpayer Compliance (Y)	0.809	Reliable
Islamic Faith (M)	0.731	Reliable

Source: Processed Primary Data (2024)

Based on Table 1.4 above, it can be seen that the Crohn's Alpha values for all variables are greater than 0.60, thus meeting the reliability requirements in this study. The table also shows that the questionnaire data in this study is quite consistent and can be tested repeatedly.

### 3) Classical Assumption Test Results

#### a) Normality Test Results

**Table 1.5**  
**Normality Test Results - Kolmogorov Smirnov**  
**One Sample Kolmogorov-Smirnov Test**

		<b><i>Unstandardized Residual</i></b>
N		100
Normal	Mean	0.0000000
Parameters	Standard Deviation	1.36983420
<i>a,b</i>		
Most	Absolute	0.094
Extreme	Positive	0.056
Differences	Negative	-0.094
Test Statistics		0.094
Asymp. Sig. (2-tailed) <sup>c</sup>		.079

Source: Processed Primary Data (2024 )

Based on the results of the normality test in table 1.5, the value shows 0.079, where based on the conditions, a regression is considered normal if the data is significant > 0.05. Therefore, it is concluded that the research data is normally distributed because the Asymp Sig. (2-tailed) figure is 0.079 > 0.05.

**b) Multicollinearity Test Results**

**Table 1.6**  
**Multicollinearity Test Results**

Variables	Tolerance	VIF	Criteria
Tax Knowledge (X1)	0.399	2,507	There is no multicollinearity
Tax Penalty (X2)	0.610	1,639	There is no multicollinearity
Tax Awareness (X3)	0.424	2,360	There is no multicollinearity
Islamic Faith (M)	0.705	1,419	There is no multicollinearity

Source: Processed Primary Data (2024)

Based on the test results above, all independent variables do not show multicollinearity. The tax knowledge variable obtained a tolerance value of 0.399, tax sanctions of 0.610, tax awareness of 0.424 and Islamic faith of 0.705. For the tax knowledge variable, the VIF value was 2.507, tax sanctions of 1.639, tax awareness of 2.360 and Islamic faith of 1.419. Thus, the regression model in this study is free from symptoms of multicollinearity between independent variables because all variable tolerance values exceed 0.10 ( $>0.10$ ) and all VIF values are below 10.00 ( $<10.00$ ).

**c) Heteroscedasticity Test Results**

**Table 1.7**  
**Heteroscedasticity Test Results**

Variables	Sig	Criteria
Tax Knowledge (X1)	0.186	There is no heteroscedasticity
Tax Penalty (X2)	0.784	There is no heteroscedasticity
Tax Awareness (X3)	0.624	There is no heteroscedasticity
Islamic Faith (M)	0.073	There is no heteroscedasticity

Source: Processed Primary Data (2024)

The table above shows that the significance values of all variables used meet the requirements. Tax knowledge has a value of  $0.186 > 0.05$ , tax sanctions have a value of  $0.784 > 0.05$ , tax awareness has a value of  $0.624 > 0.05$ , and Islamic faith has a value of  $0.073 > 0.05$ . Therefore, it can be clearly concluded that all of the research data does not exhibit heteroscedasticity.

**4) Hypothesis Test Results**

**a) Results of the Determination Coefficient Test ( $R^2$ )**

**Table 1.8**  
**Results of the Determination Coefficient Test**

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.675 a	.455	.438	1,396
a. Predictors: (Constant), Tax Knowledge, Tax Sanctions, Tax Awareness				
b. Dependent variable: PBB Taxpayer Compliance				

Source: Processed Primary Data (2024)

Table 1.8 shows the coefficient of determination ( $R^2$ ) of 0.455, or 45.5%. This indicates that tax knowledge, tax sanctions, and tax awareness have a 45.5% influence on PBB taxpayer compliance. The remaining 54.5% is influenced by other variables not included in this study.

**b) Simultaneous Regression Test Results (F Test)**

**Table 1.9**  
**Simultaneous Test Results (F Test)**

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	156,493	3	52,164	26,730	.000 <sup>b</sup>
	Residual	187,345	96	1,952		
	Total	343,840	99			

Source: Processed Primary Data (2024)

The results of the analysis above show a significance value of  $<0.000$ , which is smaller than 0.05 ( $0.000 < 0.05$ ). The calculated F-value of 26,730 is greater than the F-table value of 2.70 ( $df_1=3$  and  $df_2=96$ ). Therefore, it can be concluded that the variables of tax knowledge, tax sanctions, and tax awareness simultaneously influence PBB taxpayer compliance.

**c) Partial Regression Test (T-Test)**

**Table 1.10**  
**Partial Regression Test Results (T-Test)**

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,959	1,615		1,832	0.070
	Knowledge	0.121	0.105	0.134	2,156	0.025
	Sanctions	0.357	0.110	0.312	3,236	0.002
	Awareness	0.363	0.123	0.332	2,947	0.004

Source: Processed Primary Data (2024)

Results The above analysis is then linked to the hypotheses that were developed from the beginning. The interpretation of H1, H2, and H3 from this study is as follows:

1. Tax Knowledge Has a Positive Influence on Taxpayer Compliance in Paying Land and Building Tax)

Based on table 1.10, it can be seen that the analysis results show a significance value of 0.025 which is smaller than 0.05 and the calculated t value (2.156)  $>$  (1.661) t table which indicates that tax knowledge has a positive effect on taxpayer compliance in paying land and building taxes, so that H1 is accepted.

2. Tax Sanctions Have a Positive Impact on Taxpayer Compliance in Paying Land and Building Tax )  
Based on table 1.10 above, it can be seen that the analysis results show a significance value of 0.002 which is smaller than 0.05 and the calculated t value (3.236)  $>$  (1.661) t table which indicates that tax sanctions have a positive effect on taxpayer compliance in paying land and building taxes, so that H2 is accepted.



3. Tax Awareness Has a Positive Influence on Taxpayer Compliance in Paying Land and Building Tax

Based on table 1.10 above, it can be seen that the analysis results show a significance value of 0.004 which is smaller than 0.05 and the calculated t value (2.947) > (1.661) t table which indicates that tax awareness has a positive effect on taxpayer compliance in paying land and building taxes, so that H3 is accepted.

**5) Moderate Regression Analysis (MRA) Test Results**

**a) Determinant Coefficient Test ( $R^2$ )**

**Table 1.11**  
**Results of the Determinant Coefficient Test ( $R^2$ )**

<i>Model Summary</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Standard Error of the Estimate</i>
1	.700 <sup>a</sup>	0.490	0.451	1.38070
a. Predictors: (Constant), X3M, X2M, X1M, Tax Knowledge, Tax Sanctions, Tax Awareness, Islamic Faith				

Source: Processed Primary Data (2024)

Based on table 1.11 above, the Adjusted R Square value is 0.490 or 49%. This indicates that tax compliance can be influenced by the variables of tax knowledge (X1), tax sanctions (X2), tax awareness (X3) which are moderated by Islamic faith (M) which is 0.490 or 49%. The remaining 51% is influenced by other variables not used in this study .

**b) Simultaneous Regression Test (F Test)**

**Table 1.12**  
**Simultaneous Test Results (F Test)**

<b>ANOVA</b>						
<b>Model</b>		<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
1	Regression	168,458	7	24,065	12,624	.000 <sup>b</sup>
	Residual	175,382	92	1,906		
	Total	343,840	44			

Source: Processed Primary Data (2024)

The results of the analysis above show a significance value of <0.000, smaller than 0.05 (0.000 < 0.05). And the calculated F value of 12.624 is greater than the F table value of 2.11 (df = 7 and df2 = 92). This indicates that the variables of tax knowledge, tax sanctions, and tax awareness, moderated by Islamic faith, simultaneously influence taxpayer compliance in paying land and building taxes.

c) Regression results with interaction using the MRA test

Table 1.13  
Partial T-Test Results

<i>Coefficients<sup>a</sup></i>						
<b>Model</b>		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<b>t</b>	<b>Sig.</b>
		<b>B</b>	<i>Std. Error</i>	<b>Beta</b>		
1	(Constant)	6,283	15,220		0.413	0.681
	Tax Knowledge	2,824	1,243	3.121	2,273	0.025
	Tax Penalties	1,252	1,186	1,093	1,055	0.294
	Tax Awareness	-0.809	1,520	-0.740	-0.532	0.596
	Islamic Faith	-0.231	0.876	-0.212	-0.263	0.042
	X1M	-0.155	0.072	-4,679	-2.162	0.081
	X2M	0.092	0.068	2,273	1,348	0.033
	X3M	0.070	0.088	1,922	0.799	0.426
a. Dependent Variable: PBB Taxpayer Compliance						

Source: Processed Primary Data (2024)

The results of the interpretation of the hypotheses in this study (H4, H5 and H6) regarding the taxpayer compliance variable are as follows:

4. Islamic faith cannot moderate the influence of tax knowledge on taxpayer compliance in paying land and building tax.

Based on the results of the t-test shown in table 1.13, it shows that the moderating variable X1.M has a t-count of (-2.162) < t-table of 1.661, (sig = 0.05 and df = 100-7-1) with an unstandardized beta coefficient of (-0.155) and a significance level of 0.081 where this figure is greater than 0.05, so H4 is rejected.

5. Islamic faith moderates the influence of tax sanctions on taxpayer compliance in paying personal land and building tax.

Based on the results of the t-test shown in table 1.13, it shows that the moderating variable X2.M has a t-count of (1.348) > t-table 1.661 (sig=0.05 and df=100-7-1) with an unstandardized beta coefficient of (0.092) and a significance level of 0.033 where this figure is smaller than 0.05, so H5 is accepted.

6. Islamic faith cannot moderate the influence of tax awareness on taxpayer compliance in paying land and building tax.

Based on the results of the t-test shown in table 1.13, it shows that the moderating variable X3M has a calculated t of (0.799) < ttable of 1.661 (sig=0.05 and df=100-7-1) with an unstandardized beta coefficient of (0.070) and a significance level of 0.426 where this figure is greater than 0.05, so H6 is rejected.

## **b. DISCUSSION**

### **1) Tax Knowledge Has a Positive Influence on Taxpayer Compliance in Paying Land and Building Tax**

The results of the study indicate that tax knowledge has a positive effect on taxpayer compliance in paying land and building taxes. The findings indicate that understanding taxation plays a role in increasing taxpayer capacity in recognizing tax regulations, including the amount of tax rates that must be paid and the benefits of taxes for the public interest. Tax knowledge is the main factor influencing taxpayer compliance in paying Land and Building Tax (PBB) in Tanete Riattang Barat District, Bone Regency. The majority of taxpayers in Bone Regency have a fairly good understanding of taxation, which has a positive impact on their level of compliance. Therefore, further efforts are needed to improve tax education and socialization to increase public knowledge.

This research aligns with attribution theory, as individual knowledge is acquired from external factors, such as formal education and information from other taxpayers (Aras et al., 2024). Information received from others about the importance of paying taxes will increase taxpayer understanding. Social learning theory also supports the influence of tax knowledge on taxpayer compliance. Taxpayers who observe something are learning to gain knowledge. Taxpayers with knowledge will be able to determine what actions to take next (Abdullah et al., 2022).

The results of this study are in line with research conducted by Mandowally et al. (2020) and Sopacua et al. (2023), which stated that the higher the tax knowledge, the more compliant taxpayers will be in fulfilling their tax obligations. This knowledge itself includes knowledge of general provisions and tax procedures.

### **2) Tax Sanctions Have a Positive Impact on Taxpayer Compliance in Paying Land and Building Tax**

Research results show that tax sanctions have a positive effect on taxpayer compliance in paying land and building taxes. Tax-related sanctions mean taxpayers know and understand the consequences of not fulfilling their tax obligations. By understanding that violations will have consequences, PBB taxpayers will be more cautious and strive to avoid violating regulations (Hidayat & Gunawan, 2022).

The results of this study align with attribution theory, which states that human behavior is highly dependent on one's rights and obligations. Sanctions, which restrict individual rights, restrict individual freedom of movement, resulting in daily behavior largely driven by existing sanctions (Wardani & Kurniawan, 2024). Social learning theory also supports the influence of tax sanctions on taxpayer compliance. Observing other taxpayers subject to sanctions is a learning process. Taxpayers who have observed and learned from these sanctions will be able to determine their next course of action. Taxpayers who understand tax sanctions are expected to be obedient and compliant in their tax compliance (Mandowally et al., 2020).

The results of this study are supported by research conducted by Widiastuti et al. (2024), which states that sanctions will affect a country's taxpayer compliance. In conclusion, she stated that sanctions are one way for the state to collect contributions from its citizens. However, this contradicts research conducted by Oktavianti et al. (2021), which found that tax sanctions had no impact on tax compliance due to the lack of strict sanctions for violators. This suggests that the lower the tax sanctions imposed, the lower the level of taxpayer compliance in paying land and building taxes.

### **3) Tax Awareness Has a Positive Influence on Taxpayer Compliance in Paying Land and Building Tax**

The results of this study indicate that tax awareness has a positive effect on taxpayer compliance in paying land and building taxes. This finding suggests that the higher the awareness of paying taxes, the higher the level of tax compliance in fulfilling the rights and obligations of taxpayers. Therefore, this awareness encourages individuals to take action in accordance with expected behavior, making awareness a determining factor in individual tax compliance.

This research aligns with attribution theory, where taxpayer awareness of tax regulations is an internal factor that can influence how taxpayers perceive and make decisions to comply with their tax obligations (Fadhilatunisa et al., 2023). Social learning theory also supports the relationship between taxpayer awareness and taxpayer compliance. Observations and experiences that development in a taxpayer's environment stems from the taxes they pay can also make taxpayers aware of paying taxes (Utami & Loupatty, 2024).

This research finding is supported by Karlinah (2022) and Utami et al. (2024), who stated that tax awareness influences individual taxpayer compliance. This is because taxpayers understand that taxes are a form of community service to the state, a form of participation in supporting national development, and that delaying payments can be detrimental to the state. This makes taxpayers aware of the necessity of taxes, leading to greater taxpayer compliance.

#### **4) Islamic Faith Has Not Yet Been Able to Moderate the Relationship Between Tax Knowledge and Taxpayer Compliance in Paying Land and Building Tax**

The results of the study show that Islamic faith cannot moderate the relationship between tax knowledge and taxpayer compliance. When taxpayers have good knowledge and understanding of taxes and have faith, they tend to comply in fulfilling their tax obligations, however, the results of this study indicate that Islamic faith does not strengthen the influence of knowledge on taxpayer compliance, because some taxpayers see faith as a spiritual aspect separate from the obligation to pay taxes (Ermawati et al., 2018). Islamic faith is often more associated with vertical worship such as prayer, fasting, and zakat, rather than aspects of obligations to the state such as taxes, even though someone has a high level of faith, they may still not feel compelled to pay taxes obediently, especially if they do not understand the importance of taxes for community development (Hamdan et al., 2021).

The results of this study do not align with social learning theory, as individuals are assumed to have the ability to act actively and self-regulate rather than being influenced or controlled by environmental or biological factors. Taxpayers differentiate between formal and informal matters by interpreting them as acts of worship (Fajeriah, 2022). When faced with the idea of zakat, taxpayers are enthusiastic because zakat is part of worship, thus empowering individuals to control their own behavior by regulating their thoughts and actions (Wahyuni, 2021).

The results of this study are supported by research conducted by Fajeriah (2022), which showed that Islamic faith does not strengthen the relationship between tax knowledge and taxpayer compliance. This means that Islamic faith in taxpayers is unable to strengthen the relationship between tax knowledge and taxpayer compliance.

#### **5) Islamic Faith Moderates the Influence of Tax Sanctions on Taxpayer Compliance in Paying Land and Building Tax**

The results of the study show that Islamic faith moderates the relationship between tax sanctions and taxpayer compliance. Taxpayers with faith will adhere to the legal principles established by Allah SWT, which Muslims must adhere to in every aspect of their lives (Hamdan et al., 2021). Therefore, a Muslim must comply with applicable laws and regulations, including those related to taxes. From an Islamic perspective, there is a teaching about compliance with government regulations ( *ulil amri* ) as long as they do not conflict with sharia. Sanctions are perceived not only as administrative punishments but also as a form of "moral warning" to refrain from violating obligations. When legal sanctions in the tax sector are applied fairly and effectively as an effort to provide a deterrent effect for those who violate tax regulations, taxpayers who have faith (faith) in

themselves will be more motivated to fulfill their tax obligations (Anggini et al., 2021).

Social learning theory suggests that tax compliance can be supported through observation, imitation, and reinforcement of compliant behavior, particularly when such behavior is supported by Islamic faith and values. A Muslim must obey and follow the applicable laws, provisions, and regulations set by the government (its role as *ulil'amri* who has the authority to manage Muslim affairs), and a person is commanded to obey *ulil'amri*, including tax provisions that require compliance with tax sanctions, following tax payment norms, and adhering to tax regulations (Fajeriah, 2022).

The results of this study are supported by research conducted by Fajeriah (2022), which shows that Islamic faith strengthens the relationship between tax sanctions and taxpayer compliance. This means that Islamic faith in individual taxpayers can strengthen the impact of tax sanctions on taxpayer compliance.

Thus, Islamic faith is more effective in strengthening compliance mechanisms based on deterrence (sanctions) than those based on understanding (knowledge) or intrinsic motivation (awareness). This finding aligns with several international studies that found that religiosity does not necessarily strengthen all tax compliance pathways, but is more significant when associated with moral norms or the threat of punishment.

#### **6) Islamic Faith Has Not Been Able to Moderate the Relationship between Tax Awareness and Taxpayer Compliance in Paying Land and Building Tax**

The research results show that Islamic faith has not been able to moderate the relationship between tax awareness and taxpayer compliance. Although Islamic teachings encourage its followers to fulfill worldly obligations, including paying taxes in line with the principle of benefit, the influence of faith is often indirect. Tax awareness is more pragmatic and rational, driven by an individual's understanding, education, and experience with the tax system.

This research disagrees with attribution theory, as individuals often separate religious and civic responsibilities. In Islam, *zakat* is an obligation stipulated in *sharia*, while taxes are a state obligation not always considered part of faith. Consequently, even if someone is aware of the importance of taxes, they may not necessarily be more compliant simply because they possess strong faith. This leads some people to prioritize paying *zakat* over taxes, despite their awareness of the benefits of taxes for national development (Karmila et al., 2021).

The results of this study are strengthened by research presented by Lestari (2021) in the perspective of faith, the awareness of FAI lecturers at Islamic Higher Education Institutions in Malang Regency in paying taxes is relatively low, this is because taxpayers consider taxes outside the realm of worship such as *zakat*, so there is no feeling of anxiety when the taxpayer does not pay taxes as *zakat*.

#### **4. CONCLUSION AND SUGGESTION**

Based on the results of the analysis and research that has been carried out, the following conclusions were obtained:

1. Tax knowledge, tax penalties, and tax awareness have a positive and significant influence on PBB taxpayer compliance. This answers the first objective of the study, which is to identify factors influencing taxpayer compliance.
2. Islamic faith was shown to moderate the effect of tax sanctions on taxpayer compliance, but did not moderate the relationship between tax knowledge and awareness and compliance. This finding addresses the second objective of the study, which was to examine the role of Islamic faith as a moderating variable.
3. Practically, the research results show that increasing tax compliance is not sufficient only through increasing taxpayer knowledge and awareness, but also requires strengthening the religious aspect which is able to emphasize the effect of tax sanctions.

Thus, this study successfully answers all the objectives that have been formulated, while providing theoretical contributions in the form of evidence that Islamic faith plays a selective role

in moderating tax compliance factors, as well as practical contributions for local governments in designing strategies to increase tax compliance based on religious values.

Future researchers are expected to expand the research object and develop research by examining other factors that are more influential in increasing individual taxpayer compliance. For local governments, the results of this study indicate that tax knowledge, sanctions, and awareness influence compliance. Therefore, local governments need to strengthen tax education and outreach programs to better understand the public's tax rights and obligations. Because Islamic faith has been shown to moderate the influence of tax sanctions, local governments can collaborate with religious leaders and institutions to convey the moral message that paying taxes is part of social responsibility and in accordance with religious teachings.

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