

THE INFLUENCE OF HEAD OF VILLAGE LEADERSHIP AND TAX ADMINISTRATION SANCTIONS ON PUBLIC AWARENESS IN EFFORTS TO PAY LAND AND BUILDING TAX IN SAYURMATINGGI VILLAGE, BATANGONANG SUB-DISTRICT, PADANGLAWAS UTARA DISTRICT

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Article History

Received: 21 November 2024

Accepted: 4 December 2024

Published: 27 December 2024

Abstract

This research aims to analyze the influence of the Village Head's leadership and tax administration sanctions on public awareness in paying Land and Building Tax (PBB). Data was collected through a questionnaire distributed to 22 taxpayer respondents. The results of the analysis show that the validity test results for each questionnaire item are valid with a calculated r value greater than r table, and the reliability test shows that the Cronbach's Alpha value is above 0.60, which means it is reliable. Classic assumption tests include normality, multicollinearity and autocorrelation tests, where the data is normally distributed and there is no multicollinearity ($VIF < 10$). The results of the T test show that the leadership of the Village Head (X1) has a significant effect on public awareness (Y) with a t -value of $6.405 < 0.05$, and tax administration sanctions (X2) also have a significant effect with a t -count of $3.583 < 0.05$. The leadership of the village head (X1) has a significant effect on paying land and building taxes (Z) with a t -count of $4.508 < 0.05$ and administrative sanctions for taxes (X2) also have a significant effect with a t -count of $6.548 < 0.05$. The F test shows the simultaneous influence of the two independent variables on public awareness, with an F count of 29.486 and a significance of 0.001. The coefficient of determination (R^2) of 0.831 indicates that 83.1% of the variation in community awareness can be explained by the leadership of the village head and tax administration sanctions.

Keywords: Village Head Leadership, Tax Administration Sanctions, Community Awareness, Land and Building Tax (PBB).

A. INTRUCTION

During the colonial era, various taxes were levied on land owned or cultivated by the Indonesian people, such as *contingenten* and *verplichte leverantien*, better known as the forced cultivation system. Later, under Governor General Raffles, land taxes were referred to as *landrent*, which literally means land rent. When Indonesia declared its independence, the

land rent system was retained by the government of the Republic of Indonesia under the name land tax (*pajak bumi*).

Subsequently, the name land tax was changed to agricultural yield tax (*pajak hasil bumi*). With the granting of regional autonomy and decentralization to local governments, the agricultural yield tax was renamed the Regional Development Contribution (*Iuran Pembangunan Daerah*, or IPEDA). Although the tax was still classified as a central government tax, its proceeds were allocated to local governments. Citizens have both rights and obligations, one of which is the obligation to pay taxes. Taxpayers need awareness to fulfill all their obligations to the Indonesian government. The government requires leaders who can effectively communicate with both subordinates and the public about the importance of paying land and building taxes. According to Robbins and Coulter (2013), leadership is the ability to influence a group toward the achievement of goals.

The influence of village leadership and tax administrative sanctions plays an important role in raising public awareness about paying land and building taxes. Land and building taxes are a significant source of revenue for local governments. However, various obstacles hinder public awareness of paying these taxes, making the leadership of village heads vital in improving awareness. According to the Directorate General of Taxes (2020), the role of a village head in fostering tax compliance is crucial. Clear and firm tax administrative sanctions also contribute to increasing awareness of tax payments. Mardiso (2016) states that tax sanctions ensure compliance with tax regulations (tax norms), serving as a preventive tool to deter taxpayers from violating tax norms.

Public awareness of their tax obligations is influenced by social, economic, and cultural factors. According to Hasibuan (2012), awareness is the willingness and sincerity of individuals to comply with all regulations and understand their responsibilities and obligations. If no one pays taxes, it will automatically lead to a reduction in the state revenue budget (APBN). A decrease in APBN revenue will result in a high budget deficit, which affects the country's development funding and leads to structural economic chaos due to the accumulation of state debt.

Therefore, public awareness of fulfilling tax obligations is essential for national progress, economic stability, and improving public welfare through better public services and development facilities. The influence of the village head's leadership, as the foremost government official, is crucial for optimizing the potential of land and building taxes and motivating officials and the community in Sayurmatinggi village to fulfill their tax obligations. Many residents in Sayurmatinggi fail to meet their obligations to pay land and building taxes due to a lack of information and outreach efforts by the village head. This lack of information has become an obstacle in tax collection. It is not due to deliberate resistance from the community but rather due to their limited awareness or understanding of the purpose and function of tax payments.

B. LITERATURE REVIEW

Definition of Leadership

In Dr. M. Sobry Sutino's book on leaders and leadership, Courtois, as cited by Sutarto (2001), states that a group without a leader is like a body without a head prone to being

misled, panicked, chaotic, and anarchic. Most humans need leaders who can serve as role models. Leaders emerge to mobilize their followers or to carry out what is commanded or desired by the leader. The relationship between a leader and their followers involves guidance, direction, instruction, motivation, and setting an example to influence those being led.

The success of a leader greatly depends on their ability to develop the people around them, as the success of an organization heavily relies on the potential of its human resources. According to Lussier and Achua (2016), leadership is the process of influencing others to understand and agree on what needs to be done and how to do it, as well as facilitating individual and collective efforts to achieve shared goals.

Peter G. Northouse (2018) defines leadership as a process where an individual influences a group of individuals to achieve a common goal. Northouse emphasizes that leadership is not merely about directing or commanding but about influencing and inspiring others to work towards a mutually determined goal. Leadership involves effective communication, a deep understanding of the needs and aspirations of followers, and the ability to create a compelling and achievable vision.

From the definitions above, it can be concluded that leadership is the ability to influence and mobilize others to achieve objectives. Leadership in organizations is aimed at influencing those being led so they are willing to act as expected or directed by their leader. John C. Maxwell asserts that the essence of leadership is influence or the ability to gain followers.

Leadership Functions

Leadership functions are a social phenomenon that must manifest in interactions between individuals within the social situation of a group or organization. The success or failure of an organization is always linked to its leadership. Generally, the function of a leader is to facilitate the achievement of organizational goals. This concise yet meaningful function is expressed by our father of education, Ki Hajar Dewantara, who stated that a good leader must fulfill these roles Ing Ngarsa Sung Tuladha (leading by example), Ing Madya Mangun Karso (motivating and inspiring from the middle), Tut Wuri Handayani (providing support and encouragement from behind).

Operationally, leadership can be categorized into five main functions:

1. Instructive Function

This function involves one-way communication. The leader, as the communicator, determines what, how, when, and where instructions should be carried out so that decisions can be implemented effectively. Effective leadership requires the ability to mobilize and motivate others to follow orders. In this function, the role of those being led is solely to execute the instructions.

2. Consultative Function

This function involves two-way communication. It is used when the leader needs to make decisions that require input and consultation with their subordinates. In the initial stages of decision-making, leaders often need input, prompting them to consult with those they lead. These subordinates may possess valuable information necessary for the decision-making process.

3. Participatory Function

In this function, the leader strives to actively involve their subordinates, both in decision-making and in implementing those decisions. This encourages engagement and shared responsibility among team members.

4. Delegative Function

This function is carried out by delegating authority or making decisions, either with or without the approval of the leader. Delegation is essential for leaders, as the progress and development of an organization cannot be achieved by the leader alone.

5. Controlling Function

Successful leadership must be able to regulate members' activities in a directed and coordinated manner to achieve common goals optimally. The controlling function can be realized through guidance, direction, coordination, and supervision.

The five leadership functions essentially serve as strategies to enhance organizational effectiveness. They act as techniques to influence the thoughts, emotions, attitudes, and behaviors of organizational members, motivating them to perform tasks or work toward achieving organizational goals. These leadership functions are implemented integrally within leadership activities.

Influence of Village Head Leadership

The leadership of a village head plays a vital role in the community, especially in the context of land and building tax (*Pajak Bumi dan Bangunan*, or PBB) payments. A good village head is capable of effectively socializing the importance of paying PBB to the community. Through clear and easily understandable communication, the community can better comprehend the benefits of paying these taxes.

A good village head also provides guidance and mentoring to the community regarding their tax obligations. By fostering a deeper understanding and giving proper direction, the community will feel supported and motivated to comply with tax payments. According to H. Joseph Reitz (as cited in Rahayu et al., 2017), factors influencing leadership style include personality, subordinates' expectations and behavior, task requirements, climate and policy, as well as peers' expectations and behavior.

Johnson et al. (2016) highlight the importance of village head leadership in raising community awareness about tax obligations. They found that leadership characterized by integrity, courage, and good communication skills fosters an environment where the community feels encouraged to comply with their tax responsibilities. Meanwhile, Brown and Smith (2018) emphasize that the exemplary behavior of a village head in paying taxes transparently and dutifully can serve as a powerful example for the surrounding community.

Aspects of Leadership Influence on Tax Awareness

The influence of a village head's leadership on community awareness in paying land and building taxes involves several key aspects:

1. Effective Communication

Leadership that can effectively communicate with the community provides a clearer understanding of the importance of paying taxes and the impact of these taxes on development.

2. Community Involvement

Leadership that fosters community participation in tax management processes can enhance awareness and a sense of ownership regarding tax payments.

3. Fairness in Tax Enforcement

Fair leadership in implementing tax policies strengthens community trust and encourages compliance in paying taxes.

The Role of a Village Head in Local Governance

The role of a village head within a community is crucial and significantly influences the society and its environment. Key responsibilities include:

1. Local Administration and Governance Management

A village head is responsible for managing administration and governance at the village level. This includes formulating policies, handling population administration, planning regional development, and addressing social issues within the village.

The leadership of a good village head can ensure efficiency in public services, transparency in financial management, and improvements in the quality of life for the community at the village level.

2. Community Development and Empowerment

A village head plays a pivotal role in fostering and empowering the community within their jurisdiction. Through effective leadership, a village head can mobilize active community participation in development programs, social activities, and religious events. Inclusive and participatory leadership strengthens the community's sense of ownership over development initiatives in the village and enhances the overall welfare of its residents.

3. Conflict Resolution and Social Problem Management

A village head often acts as a mediator in resolving conflicts and addressing social issues at the village level. Their ability to de-escalate tensions, facilitate dialogue among residents, and find fair solutions significantly impacts social stability in the area. Leadership that focuses on conflict resolution can prevent the escalation of disputes that might harm the community.

4. Partnerships with External Parties

A village head also has a role in establishing partnerships with external entities, such as other government agencies, non-governmental organizations (NGOs), and private sector actors. These partnerships are crucial for supporting development programs, enhancing public services, and addressing complex problems at the village level. Leadership that fosters strong partnerships can expand access to resources and support for regional development.

5. Supervision and Control

A village head is responsible for overseeing and controlling the implementation of programs and activities within their area. Through effective leadership, they can prevent abuse of power, corruption, and practices that may harm the community. By maintaining oversight, a village head ensures that initiatives are carried out responsibly and align with the community's best interests.

Leadership that upholds the values of integrity and accountability ensures the implementation of sustainable development programs with a positive impact on the

community. Thus, the leadership of a village head significantly influences the welfare of the community, social stability, and development at the village level. The ability of a village head to perform their duties effectively and professionally will have a lasting positive impact on the entire community within their jurisdiction.

Factors Influencing Village Head Leadership

Several factors contribute to effective leadership by a village head, including:

1. **Vision and Goals**
A village head must have a clear vision and goals that can inspire and motivate the residents. This vision should align with the needs and aspirations of the community.
2. **Communication Skills**
Effective communication is crucial. A village head must be able to communicate well with all parties, including residents, government agencies, and other stakeholders.
3. **Transformational Leadership**
The ability to act as a change agent and drive innovation in public services is essential. Transformational leadership enables a village head to lead by inspiring and motivating their community.
4. **Managerial Skills**
A village head must possess good managerial skills to effectively manage available resources such as budgets, human resources, and infrastructure to achieve development goals.
5. **Empathy and Concern**
Understanding and responding to the needs and problems of residents with empathy and care will strengthen the relationship between the village head and the community.
6. **Integrity and Ethics**
A village head must uphold integrity and ethical standards in every action and decision. Strong ethics help build trust and credibility in the eyes of the community.
7. **Decision-Making Skills**
The ability to make accurate and strategic decisions is critical for ensuring the best interests of the community and the region.

Definition of Tax Administrative Sanctions

Tax administrative sanctions are instruments used to enforce tax compliance among the public. These sanctions play a vital role in influencing taxpayers' behavior regarding tax payments. Strict law enforcement and consistent application of sanctions by tax administration authorities can raise public awareness about the consequences of tax violations. Besides sanctions, education and outreach efforts on tax obligations and consequences can help prevent violations and promote transparency.

According to Mardiasmo (2010), tax administrative sanctions can be classified into three types:

1. **Interest Sanctions**
Sanctions imposed due to late tax payments.
2. **Penalty Sanctions**
Sanctions imposed for administrative violations, such as failure to submit tax returns (SPT) on time.

3. Increase Sanctions

Additional taxes imposed for violations such as tax evasion or underpayments discovered during an audit.

Impact of Tax Administrative Sanctions on Taxpayer Compliance

According to Williams (2017), the application of firm and fair tax administrative sanctions can have a significant deterrent effect, increasing taxpayer compliance. People are more likely to fulfill their tax obligations when they understand the consequences of violating tax regulations. This study also emphasizes the importance of transparency in the implementation of sanctions, ensuring that the tax system is perceived as fair and accountable.

Purpose of Tax Administrative Sanctions

Tax administrative sanctions, including fines or penalties, are legal actions stipulated by tax laws and enforced by tax authorities against taxpayers who violate tax regulations. These sanctions aim to: Enforce tax compliance, encourage taxpayers to adhere to tax regulations, ensure the collection of taxes that must be remitted to the state.

Types of Common Tax Administrative Sanctions

1. Late Payment Sanction (Interest on Late Payments)

Taxpayers who are late in paying taxes are subject to late payment interest calculated as a specific percentage of the unpaid tax amount. This sanction encourages taxpayers to make timely tax payments and reduces financial losses to the state due to delays.

2. Non-compliance with Administrative Obligations

This sanction is imposed on taxpayers who fail to meet tax administrative requirements, such as not submitting tax returns on time, not properly maintaining transaction records, or committing other administrative violations. The aim is to ensure taxpayer compliance in fulfilling their tax administrative duties and to support the tax authority's monitoring process.

3. Incomplete or Incorrect Transaction Documentation

Taxpayers who cannot provide complete or accurate documents or evidence of transactions may be subject to administrative tax sanctions. This ensures transparency and accuracy in the transaction information reported by taxpayers to tax authorities.

4. Non-compliance in Providing Information

Taxpayers who fail to meet their obligation to provide information requested by tax authorities may also face administrative sanctions. This ensures the availability of necessary information for tax authorities to carry out monitoring and tax audits.

5. Tax Administrative Criminal Sanctions

This sanction is applied when tax violations committed by taxpayers fall into the category of administrative crimes, including fines or imprisonment, as regulated by tax laws. This serves as a deterrent for taxpayers committing serious violations of tax regulations.

Tax administrative sanctions are vital instruments for enforcing tax compliance and maintaining fairness within the tax system. Therefore, a clear understanding of these sanctions is essential for all taxpayers to avoid the potential consequences of tax violations.

C. RESEARCH METHODOLOGY

Research Approach

This study adopts a quantitative research approach, which is a process of gaining knowledge using numerical data as a tool to analyze information about the phenomena of interest. The reason for using this approach is to measure the extent of the influence of the village head's leadership and tax administrative sanctions on public awareness in paying land and building taxes in Sayurmatangi Village, Batanggonang District, North Padanglawas Regency. Four interrelated variables are identified for the research:

1. Independent Variables (X1): Village Head Leadership
(X2): Tax Administrative Sanctions
2. Dependent Variable (Y): Public Awareness
3. Intervening/Moderating Variable (Z): Land and Building Tax

The study is categorized as descriptive quantitative research. According to Sugiyono (2018), quantitative research is based on the positivism philosophy, which is considered a scientific method. This approach involves studying human cases, objects, conditions, ways of thinking, or current events through a structured and measurable methodology.

Research Location and Period

The research will take place in Sayurmatangi Village, Batanggonang District, North Padanglawas Regency. This location is deemed suitable for examining the influence of village head leadership and tax administrative sanctions on public awareness in paying land and building taxes.

The research will be conducted from January to October 2024.

Population and Sample

Population refers to individuals within a specific area at a defined time. According to Sugiyono (2018), the population is a generalization area consisting of objects or subjects with specific qualities and characteristics determined by the researcher for study and conclusions. In this study, the population includes the residents and the village head of Sayurmatangi Village, amounting to 61 households (KK) in Batanggonang District, North Padanglawas Regency. Sample refers to a portion of the population with characteristics relevant to the study. According to Sugiyono (2018), if the population exceeds 100, a sample of 10%-25% of the total population can be taken. To determine the sample size for this study, the Slovin formula will be utilized.

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

Translation:

Description:

n: sample size

N: population size

e: error (10% = 0.1%)

Using the formula, the sample can be calculated as follows:

$$N = 61$$

$$n = \frac{61}{1 + 61 \cdot (0,1\%)^2}$$

$$n = \frac{61}{1+61(0,005)}$$

$$n = \frac{61}{1.305} = 21,393$$

$$n = 22$$

Translation:

Through the Slovin formula calculation, a sample of 22 people was obtained.

Operational Definition of Research Variables

Operational definition is a boundary regarding the concept that has been classified into the form of variables to be studied. In addition, the operational definition is an element of research that provides measurement boundaries for a variable. The variables of this research are as follows:

1. Independent Variable (X1 and X2)

The independent variable is a variable that influences or causes the change or emergence of the intervening variable and the dependent variable. The independent variable is denoted by (X). In this study, the independent variables are the leadership of the village head (X1) and tax administration sanctions (X2).

2. Dependent Variable

The dependent variable is a variable that is affected as a result of the presence of the independent variable. It is called a dependent variable because it is influenced by the independent variable. According to Sugiyono (2019), the dependent or bound variable is the variable that is influenced or is the result of the independent variable. The dependent variable in this study is community awareness (Y).

3. Intervening Variable

According to Sugiyono (2019), an intervening variable is a variable that theoretically affects the relationship between the independent and dependent variables, making the relationship unobservable and immeasurable. This variable is an intermediary located between the independent and dependent variables, so the independent variable does not directly affect the change or emergence of the dependent variable. The intervening variable in this study is property and building tax (Z).

Data Collection Techniques

According to Sugiyono (2018), data collection techniques are the most strategic steps in research because the main goal of research is to obtain data. Data collection techniques are the methods or steps taken in research to gather research data. Researchers must use techniques and procedures for data collection that are appropriate for the type of data needed. The data collection technique used in this study is:

1. Observation

Observation is a data collection technique used in this study to conduct direct observations in the field. The researcher conducts a direct review of the research location to obtain data and information about the research object, aiming to provide a comprehensive representation and study all the issues that arise.

2. Interview

Data collection through interviews is used when the research aims to conduct a preliminary study to identify issues that need to be investigated, and also when the

researcher wants to understand deeper insights from respondents, with a small number of respondents, in the village of Sayurmatinggi.

3. Questionnaire

A questionnaire is a data collection technique carried out by providing a written list of statements to respondents, with the expectation that respondents will provide feedback on those questions.

Data Analysis Techniques

According to Sugiyono (2014), in quantitative research, data analysis is the activity carried out after data from all respondents or data sources have been collected. Quantitative data analysis is a series of methods and procedures used to process, analyze, and interpret data in numerical form. Data analysis is conducted from start to finish, allowing the researcher to find what is being sought and draw conclusions carefully by reviewing the field notes to test the validity of the data (Moeleng, 2019).

The methods used to analyze the data in this study are as follows:

1. Data Quality Test

Validity and Reliability Tests

These tests are used to determine whether the data obtained in the field is truly suitable for research. The validity test is used to measure whether a questionnaire is valid or not, while the reliability test is used to measure the reliability of a questionnaire as an indicator of a variable.

2. Classical Assumption Test

This test consists of normality test, multicollinearity test, and autocorrelation test. The normality test aims to determine whether the data obtained follows a normal distribution or not. The multicollinearity test aims to check if there is a correlation between the independent variables in the regression model. The presence of multicollinearity can be identified by looking at the VIF value. The autocorrelation test is used to check whether there is autocorrelation in the regression model in this study, using the Durbin-Watson test, where $1 < DW < 3$. Durbin-Watson statistics are calculated using SPSS version 29.

3. Hypothesis Testing

This testing is conducted to prove the hypothesis based on existing research. This study includes the t-test, f-test, and R^2 test. The t-test is used to examine the relationship of each independent variable with the dependent variable. The f-test is used to determine if all independent variables have an effect on the dependent variable. The coefficient of determination (R^2) test is used to measure how much the independent variables influence the dependent variable.

D. RESULTS AND DISCUSSION

Validity Test

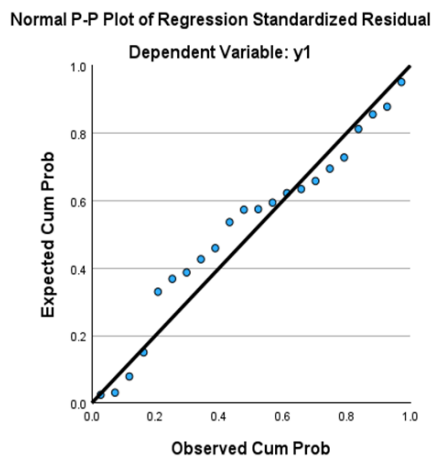
Based on the results of the validity test, it shows that the questionnaires on the leadership of the village head (X1), tax administration sanctions (X2), property and building tax (Z), and community awareness (Y) are considered valid because each statement item has a calculated value (r-count) greater than the table value (r-table).

Reliability Test

Based on the reliability test conducted, the Cronbach's alpha values for the variables are as follows: the leadership of the village head is 0.804 or 80.4%, tax administration sanctions are 0.858 or 85.8%, property and building tax is 0.911 or 91.1%, and community awareness is 0.951 or 95.1%. These values are greater than 0.60, indicating that the questionnaires for variables X1, X2, Z, and Y in this study are reliable.

Normality Test

Based on the normality test plot, it shows that the points of the statement items follow a straight line and are spread closely along it, suggesting that the data is normally distributed. Therefore, the regression model in this study meets the normality assumption.



Tabel IV.12 Hasil Pengujian Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		22	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	2.14248071	
Most Extreme Differences	Absolute	.108	
	Positive	.097	
	Negative	-.108	
Test Statistic		.108	
Asymp. Sig. (2-tailed) ^c		.200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	.719	
	99% Confidence Interval	Lower Bound	.707
		Upper Bound	.730

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 926214481.

Source: Processed by the Researcher 2024

Based on the normality test table above, it shows that the value obtained for Asymp. sig is 0.200, which is greater than 0.05. Therefore, it can be concluded that the data is normally distributed.

Multicollinearity Test

It shows that the influence of the village head's leadership, tax administration sanctions, and community awareness all have tolerance values less than 1, and the VIF values are less than 10, indicating that there is no multicollinearity in the data.

Autocorrelation Test

Table IV. 14n Summary^b Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson n
1	,964 ^a	,929	,917	,935	2,404

a. Predictors: (Constant), Z, XI, X2.

b. Dependent Variable: Y

Source: Processed by the Researcher 2024

Based on the calculation results as shown in the table above, the Durbin-Watson (DW) value is 2.4004, the sample size ($n = 22$), and the number of variables is 4 ($k = 4$). Therefore, the value of $du = 1.797$ and $4 - du = 2.203$. It can be concluded that there is no autocorrelation.

Test T

Tabel IV. 15 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	41.798	3.884		10.762	.001
	XI	.221	.035	.629	6.405	.001
	X2	.144	.040	.352	3.584	.002
	Z	.274	.045	.601	6.148	.001

a. Dependent Variable: Y

Source: Processed by the Researcher 2024

The t-test value produced by the village head leadership variable (X1) is t-count 6.405 > t-table 2.109 with a sig value of $0.001 < 0.05$, so H1 in this study is accepted. It can be concluded that the village head's leadership (X1) has a positive and significant effect on community awareness (Y).

The tax administration sanction variable (X2) has a t-count value of 3.584 > t-table 2.109 with a sig value of $0.002 < 0.05$, so H2 in this study is accepted. It can be concluded that tax administration sanctions (X2) have a positive and significant effect on community awareness (Y). For H3 in this study, it can be concluded that it is accepted, indicating the influence of the village head's leadership (X1) and tax administration sanctions (X2) on community awareness (Y).

Table IV.16 t-Test Results Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		

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1 (Constant)	59.496	12.887		4.617	.001
X1	1.788	.397	1.203	4.508	.001
X2	1.692	.258	1.748	6.548	.001

Dependent Variable Z

Source: Processed by the Researcher 2024

The t-test value produced by the village head's leadership (X1) is t-count 4.508 > t-table 2.109 with a sig value of 0.001 < 0.05, so H4 in this study is accepted. It can be concluded that there is an effect of the village head's leadership (X1) on property and building tax payments (Z). The tax administration sanction variable (X2) has a t-count value of 6.548 > t-table 2.109 with a sig value of 0.001 < 0.05, so H5 in this study is accepted. It can be concluded that there is an effect of tax administration sanctions (X2) on property and building tax payments (Z).

F-Test

Table IV.17 F-Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	142.302	2	71.151	16.922	.000 ^b
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1775.907	1	1775.907	16.240	.001 ^b
1 Residual	2187.132	20	109.357		
Total	3963.040	21			

a. Dependent Variable: Z

b. Predictors: (Constant), XI

Source: Processed by the Researcher 2024

The analysis results above show that the significance value of X1 on Z is 0.001 < 0.05 and the calculated F-value is 16.240 > the table F-value of 3.16. Therefore, it can be concluded that H4 in this study is accepted, meaning there is an effect of the village head's leadership variable (X1) in the effort to pay property and building taxes.

Tabel IV.18 F- Test Results

Residual	79.890	19	4.205
Total	222.192	21	

a. Dependent Variable: Y

Predictors: (Constant), X2, XI

Source: Processed by the Researcher 2024

The analysis results above show that the significance values of X1 and X2 on Y are 0.000 < 0.05 and the calculated F-value is 16.922 > the table F-value of 3.16. Therefore, it can be concluded that H3 in this study is accepted, meaning there is an effect of the village head's leadership variable (X1) and tax administration sanctions (X2) on community awareness (Y).

Table IV.19 F-Test Results

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ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1937.820	1	1937.820	19.137	.000 ^b
	Residual	2025.220	20	101.261		
	Total	3963.040	21			

- a. a Dependent Variable: Z
b. b Predictors: (Constant), X2

Source: Processed by the Researcher 2024

The analysis results above show that the significance values of X1 and X2 on Y are $0.000 < 0.05$ and the calculated F-value is $19.137 >$ the table F-value of 3.16. Therefore, it can be concluded that H5 in this study is accepted, meaning there is an effect of the village head's leadership variable (X1) in the effort to pay property and building taxes.

Table IV.20 F-Test Results

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2906.322	2	1453.161	26.128	.001 ^b
	Residual	1056.718	19	55.617		
	Total	3963.040	21			

- a. Dependent Variable: Z
b. Predictors: (Constant), X2, XI

Source: SPSS Data Processing Results, 2024

The analysis results above show that the significance values of X1 and X2 on Z are $0.001 < 0.05$ and the calculated F-value is $26.128 >$ the table F-value of 3.16. Therefore, it can be concluded that H6 in this study is accepted, meaning there is an effect of the village head's leadership variable (X1) and tax administration sanctions (X2) on property and building tax payments (Z) as an intervening variable.

Table IV.21 F-Test Results

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	184.624	3	61.541	29.486	.001 ^b
	Residual	37.568	18	2.087		
	Total	222.192	21			

- a. Dependent Variable: Y
b. Predictors: (Constant), XI, X2, Z

Source: SPSS Data Processing Results, 2024

The analysis results above show that the significance values of X1 and X2 on Z are $0.001 < 0.05$ and the calculated F-value is $26.128 >$ the table F-value of 3.16. Therefore, it can be concluded that H6 in this study is accepted, meaning there is an effect of the village head's leadership variable (X1) and tax administration sanctions (X2) on property and building tax payments (Z) as an intervening variable.

**Table IV.22 Results of the Determination Coefficient (R²) Test
Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.912 ^a	.831	.803	1.445

a. Predictors: (Constant), X1, X2, Z

Source: Processed by the Researcher 2024

Based on the table above, the results of the determination coefficient test show that the adjusted R square value obtained is 0.803, which means 80.3%. This can be interpreted as the ability of the model, consisting of the influence of the village head's leadership (X1), tax administration sanctions (X2), property and building tax payments (Z), explaining the variation in community awareness (Y) by 80.3%, with the remaining 10.7% influenced by other independent factors.

E. CONCLUSION

This study examines the influence of village head leadership, tax administration sanctions, and property and building tax payments on community awareness. Based on the data analysis results, several important findings were discovered as follows: 1). Validity Test. Each statement in the questionnaire is declared valid. This is indicated by the calculated value (r_{hitung}) being greater than the table value (r_{tabel}) for all the tested variables: village head leadership (X1), tax administration sanctions (X2), property and building tax payments (Z), and community awareness (Y). 2). Reliability Test. The research questionnaire is declared reliable because the Cronbach's Alpha value for all variables is greater than 0.60. Village head leadership has a reliability of 80.4%, tax administration sanctions 85.85%, property and building tax payments 91.1%, and community awareness 95.1%. 3). Normality Test. The research data is normally distributed based on the data spread pattern following a straight line on the graph and an Asymp.Sig value of 0.200 (>0.05). 4). Multicollinearity Test. No multicollinearity was found in the research model. This is proven by the tolerance value being less than 1 and the VIF value being less than 10 for all variables. 5). Autocorrelation Test. Based on the Durbin-Watson value of 2.404, the regression model does not show autocorrelation. 6). T-Test (Partial)

Village head leadership (X1) has a positive and significant influence on community awareness (Y), with a t_{hitung} value of 6.405, greater than the table value (t_{tabel}) of 2.109 and a sig value of 0.001 (<0.05). Tax administration sanctions (X2) also have a positive and significant effect on community awareness (Y), with a t_{hitung} value of 3.584, greater than the t_{tabel} value of 2.109 and a sig value of 0.002 (<0.05). Additionally, both village head leadership (X1) and tax administration sanctions (X2) significantly affect property and building tax payments (Z). 7). F-Test (Simultaneous). Simultaneously, village head leadership (X1), tax administration sanctions (X2), and property and building tax payments (Z) have a significant influence on community awareness (Y). The combination of variables X1 and X2 also significantly affects property and building tax payments (Z). 8). Determination Coefficient (R²) Test. The Adjusted R² value of 0.803 indicates that 80.3% of the variation in community awareness (Y)

can be explained by village head leadership (X1), tax administration sanctions (X2), and property and building tax payments (Z). The remaining 19.7% is influenced by other variables outside this study.

This study proves that village head leadership and tax administration sanctions play an important role in increasing community awareness of property and building tax payments. This influence is proven both partially and simultaneously with a valid, reliable research model that meets the classical assumption test requirements.

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