

## ANALYSIS OF TAX SANCTION FACTORS IN INCREASING LAND AND BUILDING TAX COMPLIANCE IN BANJARWARINGIN VILLAGE, SALOPA DISTRICT, TASIKMALAYA REGENCY

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### Abstract

Based on initial observations, tax sanctions in improving compliance with land and building taxes in Banjarwaringin Village, Salopa District, Tasikmalaya Regency are still not optimal. This is evident from the presence of problem indicators, namely: the non-implementation of social and economic sanctions. This study aims to determine how tax sanction factors contribute to the improvement of compliance with land and building taxes in Banjarwaringin Village, Salopa District, Tasikmalaya Regency. This research uses qualitative methods with data collection techniques such as interviews, documentation, and observation. There were 7 informants involved in this research. Based on the research results, it can be concluded that tax sanctions contribute to the improvement of compliance with land and building taxes in Banjarwaringin Village, Salopa District, Tasikmalaya Regency, quite well. There is an indicator that is still not optimal, which is the absence of an agreement on social sanctions and economic sanctions.

**Keywords:** Tax Sanctions, Land and Buildings, Improvement

### A. INTRODUCTION

Taxes are a key source of revenue for the state, crucial for financing various development programs and government spending. In Indonesia, regional taxes, including the Land and Building Tax (PBB), play a strategic role in increasing regional revenue and supporting infrastructure development and public services. However, in practice, taxpayer compliance in paying PBB in various regions, including Banjarwaringin Village, remains a challenge that must be addressed (Martaviona & Nurhailmah, 2025).

Taxpayer compliance is influenced not only by internal factors, such as awareness and understanding of tax obligations, but also by government policies and sanctions. Tax sanctions serve as a tool to encourage taxpayers to fulfill their obligations in a timely and full manner (Supriatiningsih & Jamil, 2021). Previous research has shown that tax sanctions have a positive and significant impact on taxpayer compliance, including in the context of PBB. This suggests that the appropriate application of sanctions can increase public awareness and compliance in paying taxes (Ivon & Furqon, 2025).

In Banjarwaringin Village, compliance with the Land and Building Tax (PBB) remains relatively low. Various factors can influence this, ranging from a lack of public understanding of the importance of taxes to dissatisfaction with the public services received (Harahap, 2024). Therefore, an in-depth analysis of the factors influencing tax compliance, particularly those related to the sanctions applied, is crucial. By understanding these factors, it is hoped

that effective solutions can be found to improve taxpayer compliance in the village (Hadi & Furqon, 2025).

Tax sanctions imposed by the local government can take the form of administrative sanctions, fines, or even criminal sanctions for violators. This study will analyze how these various types of sanctions influence taxpayer behavior in paying PBB. Furthermore, this study will explore public perceptions of tax sanctions and how these perceptions may influence their level of compliance (Harahap et al., 2025).

This research is expected to contribute to the development of tax policies at the village level. The results of the analysis are expected to serve as a reference for local governments in formulating more effective and efficient tax policy strategies. This will increase tax revenue and, in turn, support better village development (Akib et al., 2023).

Finally, this study aims to provide a clear picture of tax sanctions in improving compliance with land and building tax in Banjarwaringin Village. Therefore, it is hoped that this research will provide new insights for academics, practitioners, and policymakers in efforts to improve tax compliance in the community (Ami, 2023).

Tax sanctions are instruments designed to ensure taxpayers comply with the regulations stipulated in tax laws. Their essential function is to guarantee or enforce compliance with tax regulations (Krisna, 2017).

Knowledge of tax sanctions is crucial because the Indonesian government has chosen to implement a self-assessment system for tax collection. Under this system, taxpayers are entrusted with calculating, paying, and reporting their own taxes (Febtrina et al., 2022). To implement it effectively, every taxpayer must possess tax knowledge, both in terms of regulations and administrative techniques. To ensure orderly implementation, the government has established guidelines stipulated in the applicable Tax Law.

In Banjarwaringin Village, Salopa District, Tasikmalaya Regency, community compliance with paying Land and Building Tax (PBB) remains a significant challenge. Despite efforts by the village government to raise taxpayer awareness of the importance of taxes, one factor that requires analysis is tax sanctions, which play a role in encouraging taxpayer compliance.

Therefore, analyzing tax sanction factors is crucial for understanding tax compliance in Banjarwaringin Village. In this study, the author focused on tax sanction factors in Banjarwaringin Village. The results of field observations found several problem indicators, including the following:

1. The implementation of administrative sanctions is suboptimal. It appears that some people are still unaware of or ignore these sanctions, resulting in uneven compliance.
2. The lack of implementation of social sanctions, as evidenced by the lack of actions such as announcing the names of delinquent taxpayers in village forums.

As for knowing the tax sanctions in increasing compliance with land and building tax in Banjarwaringin Village, Salopa District, Tasikmalaya Regency, based on the theory presented by Ilma'un (2023: 65-80), namely:

1. Internal Perspective
  - a. Tax Awareness
  - b. Tax Knowledge
  - c. Education Level
2. External Perspective
  - a. Tax Sanctions
  - b. Quality of Tax Services
  - c. Tax Socialization

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The formulation of the problem in this research is how tax sanctions increase compliance with land and building tax in Banjarwaringin Village, Salopa District, Tasikmalaya Regency?

## **B. LITERATURE REVIEW**

### **Property Tax**

Land and Building Tax (PBB) is a type of tax imposed on the ownership, control, or use of land and/or buildings. PBB is mandatory and plays a crucial role in regional revenue to finance development and the provision of public services (Agun et al., 2022). The local nature of PBB makes its collection highly dependent on community compliance, necessitating effective management, from data collection of taxable objects and subjects to the collection and payment process (Puspita et al., 2023).

### **Taxpayer Compliance**

Taxpayer compliance is the voluntary behavior of individuals in fulfilling their tax obligations in accordance with applicable regulations. This compliance can be seen from the timeliness of payments, the completeness of submitted data, and the accuracy of the tax amount paid. The level of compliance is influenced by various factors such as understanding of tax regulations, perceptions of the fairness of the tax system, and the quality of tax authorities' services. Improving compliance is one of the keys to optimizing tax revenue (Imelda & Wibowo, 2022).

### **Tax Sanctions**

Tax sanctions are a form of legal consequence imposed on taxpayers who violate tax regulations, both administratively and criminally. Sanctions serve as a deterrent to taxpayers from committing violations, while also serving as law enforcement to ensure orderly tax collection. Firm, fair, and consistent application of sanctions is expected to increase public awareness and compliance with PBB obligations (Rusmaya, 2024).

### **The Relationship between Tax Sanctions and Tax Compliance**

Tax sanctions play a strategic role in shaping taxpayer compliance behavior. Clear and consistently enforced sanctions can deter violators and encourage compliance among other taxpayers (Fajar et al., 2025). In the context of Land and Building Tax in rural areas, the effectiveness of tax sanctions depends on public understanding of tax regulations, law enforcement mechanisms, and perceptions of the benefits of paying taxes (Yusuf, 2024).

## **C. RESEARCH METHODOLOGY**

This study employed qualitative research. Seven informants participated. The focus of this study was tax sanctions in improving taxpayer compliance. The data collection techniques used were as follows:

### **Observation**

Observation is a data collection technique conducted by systematically observing and recording an object directly at the research location.

### **Interview**

According to Sugiyono (2015), an interview is a meeting between two people to exchange information and ideas through questions and answers, thereby constructing meaning on a particular topic.

### **Documentation**

According to Sugiyono (2015), documentation is a record of past events. After the data is collected, the data is processed as follows:

### **Data Reduction**

According to Sugiyono (2016), data reduction involves summarizing, selecting the main points, focusing on important points, and searching for themes and patterns.

### **Data Presentation**

By presenting data, it will be easier to understand what happened and plan further work based on that understanding (Sugiyono, 2019).

### **Decision Making**

Conclusions are attempts to find meaning and clarification of the analyzed information, seeking to identify vital points.

## **D. RESULT AND DISCUSSION**

This discussion will outline the results of an analysis of tax sanctions to improve compliance in Banjarwaringin Village, Salopa District, Tasikmalaya Regency. This research examines tax factors, including the types of sanctions applied. According to Ilma'un (2023), tax sanctions guarantee compliance with tax laws and regulations (tax norms). They also serve as a deterrent to taxpayers violating tax norms.

The author further outlines several indicators used as measurement tools in this research, as follows:

### **There are Administrative Sanctions**

Based on field research, it can be seen that administrative sanctions are considered optimal. This indicates that sanctions for late tax payments are already stipulated in the Tax Return (SPPT). However, some people are still unaware of or ignore these sanctions, resulting in uneven compliance.

In line with Brotodiharjo's (1993) opinion in Ilma'un (2023: 65-80), these administrative sanctions are intended to compel taxpayers to comply with the provisions related to tax obligations. Obstacles can be seen in the persistence of people delaying payments or being unaware of the sanctions. Furthermore, obstacles also arise from a lack of public understanding of the consequences of these sanctions and minimal public awareness of the sanctions regulations. Consequently, these obstacles can delay PBB revenue.

To address this issue, the Banjarwaringin Village Government has implemented clear sanctions and a schedule for publicizing the administrative sanctions that will be applied to late taxpayers.

Therefore, it is appropriate to establish clear sanctions and conduct publicity so that taxpayers are aware of the sanctions and serve as an early warning, fostering transparency and awareness of tax sanctions.

### **The Existence of Social Sanctions**

Based on field research, it is clear that social sanctions are suboptimal. Although they are an effective means of encouraging public awareness and compliance in paying taxes through moral pressure, their implementation must be carried out carefully to avoid conflict. Social sanctions have not yet been implemented effectively in Banjarwaringin village, so this report remains potential.

In line with Brotodiharjo (1993) in Ilma'un (2023: 65-80), sanctions in the form of fines also play a role in tax law enforcement efforts to ensure that all parties involved comply with the law and create a conducive tax legal system.

Obstacles can be seen in the fact that social sanctions have not yet been directly implemented in the field, despite being theoretically considered effective. The lack of an implementation agreement prevents social sanctions from being utilized as a tax compliance instrument. Furthermore, obstacles arise from concerns about negative impacts such as excessive embarrassment, conflict between residents, and the absence of official guidelines or regulations regarding the implementation of social sanctions in the village.

The Banjarwaringin Village Government continues to emphasize the importance of tax compliance so that the public understands the benefits of taxes for the common good. They

also plan to include taxpayers' names on information boards to create a deterrent effect for late taxpayers.

Thus, this awareness-raising campaign and the inclusion of names on information boards will strengthen a sense of social responsibility.

### **The Existence of Economic Sanctions**

Based on field research results, it can be concluded that the economic sanctions applied can be considered optimal. This is evident from interviews and observations, which indicate that economic sanctions are considered an effective solution for increasing tax compliance. However, there has been no concrete implementation in the field due to socio-economic considerations and concerns about unfairness.

In line with Brotodiharjo (1993) in Ilma'un (2023: 65-80), sanctions in the form of fines also play a role in tax law enforcement efforts to ensure that all parties involved comply with the law and create a conducive tax legal framework.

Obstacles can be seen in the lack of concrete implementation of economic sanctions on the ground due to considerations of the community's socio-economic conditions and concerns about injustice. Furthermore, obstacles arise from the limited authority of villages to impose additional economic sanctions, the lack of specific regulations, and concerns about the negative social impacts if sanctions are rigidly applied without considering the community's circumstances.

The current efforts made by village governments include implementing a policy that business permit renewals and extensions are only granted to residents who have fulfilled their PBB obligations. Thus, this sanction will be an effective tool in increasing taxpayer compliance, particularly with regard to land and building taxes.

## **E. CONCLUSION**

Based on research on tax sanction factors in improving compliance in Banjarwaringin Village, Salopa District, Tasikmalaya Regency, the tax sanction factor in improving PBB compliance is not yet optimal. This can be seen from one optimal indicator and two indicators that still need to be optimized. Furthermore, there are several obstacles, including the lack of implementation of social and economic sanctions due to the ongoing consideration of the impact and concerns of these sanctions.

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