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The Influence of Tax Knowledge, Tax Sanctions, and Service Quality on Land and Building Tax Compliance in Semarang City

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Abstract:*. Land and Building Tax is one of the sources of regional revenue that supports development, while its realization in Semarang City fluctuated during 2022–2024. This study aims to analyze the influence of tax knowledge, tax sanctions, and service quality on land and building taxpayer compliance in Semarang City. The study uses a quantitative approach with a survey method involving 108 land and building taxpayers who have or regularly pay Land and Building Tax. Data were collected using a five-point Likert scale questionnaire and analyzed using descriptive statistics, validity and reliability tests, classical assumption tests, multiple linear regression, t-test, F-test, and coefficient of determination. The results indicate that tax knowledge, tax sanctions, and service quality each have a positive and significant effect on land and building taxpayer compliance, while the three variables simultaneously have a positive and significant effect. The model has an Adjusted R Square of 75.5%, indicating that the three independent variables explain 75.5% of the variation in taxpayer compliance, while the remaining 24.5% is explained by other factors outside the model. These findings indicate that tax knowledge, tax sanctions, and service quality are associated with land and building taxpayer compliance in Semarang City.*

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Introduction

National development in Indonesia is implemented sustainably as an effort to improve public welfare equitably. Implementation of this development requires substantial and continuous funding support, with taxes as a source of state revenue, contributing approximately 80% of total state revenue. One type of tax that plays a role in supporting this revenue is the Land and Building Tax (PBB). Based on Law Number 1 of 2022 concerning Regional Tax Management in the Context of Strengthening Financial Relations between the Central Government and Regional Governments, the Rural and Urban Land and Building Tax (PBB-P2) remains the authority of district and city governments. This tax is imposed on taxpayers owning land and buildings whose taxable value exceeds the Non-Taxable Taxable Value (NJOPTKP). Through this authority, regional governments utilize PBB as a crucial source of increasing regional original revenue to support development implementation.

Tax collection in Indonesia uses a Self-Assessment System, which places taxpayers solely responsible for calculating, paying, and fulfilling tax obligations in accordance with applicable regulations. The success of this system depends heavily on taxpayer compliance. However, this is not fully reflected in the realization of Land and Building Tax (PBB) revenue in Semarang City. Data from the Semarang City Regional Revenue Agency shows that PBB revenue realization fluctuated between 2022 and 2024. In 2022, revenue realization exceeded the target by 101.41%, while in 2023 and 2024, realization only reached 92.60% and 97.50% of the set target. This condition indicates that PBB revenue achievement is unstable, requiring efforts to improve taxpayer compliance to optimally achieve regional revenue targets.

Taxpayer compliance is the level of public willingness to fulfill tax obligations in accordance with applicable regulations (Saputri, AM, & Khoiriawati, N., 2021). One factor suspected of influencing this compliance is tax knowledge. Tax knowledge reflects a taxpayer's ability to understand tax regulations, payment procedures, rates, and the benefits obtained from paying taxes (Yuniar, A., & Saputra, WA, 2022). Taxpayers with a good understanding tend to view taxes as a form of contribution to regional development and are therefore expected to be more aware of fulfilling their obligations. Research by Saputri, AM, & Khoiriawati, N. (2021) and Yuniar, A., & Saputra, WA (2022) shows that tax knowledge has a positive and significant effect on land and building taxpayer compliance. Conversely, Marzidhan et al. (2023) and Imtiyazari, MR (2023) found that tax knowledge had no effect on taxpayer compliance. The differences in the research results indicate that the influence of tax knowledge on taxpayer compliance still requires further testing.

In addition to tax knowledge, taxpayer compliance is also influenced by tax sanctions and service quality. Tax sanctions are consequences imposed on taxpayers who fail to fulfill their tax obligations in accordance with applicable regulations (Hidayat, I., & Gunawan, S., 2022). The application of strict sanctions is expected to improve taxpayer discipline in fulfilling their obligations. Warno and Nafiah, Z. (2018) and Yuniar, A., & Saputra, WA (2022) proved that tax sanctions affect land and building taxpayer compliance, while Hidayat, I., & Gunawan, S. (2022) and Sene, FW, & Retnani, ED (2023) stated that tax sanctions have no effect. On the other hand, the quality of service provided by tax officers is also an important factor in supporting the implementation of the Self-Assessment System because clear, easy, and responsive service can increase taxpayer trust. Hidayat, I., & Gunawan, S. (2022) and Purnamasari et al. (2024) found that service quality influences land and building taxpayer compliance, while Herlina, M. (2023) and Hidayat, R., & Wati, SR (2022) obtained different results. The inconsistency of these research results indicates a continuing research gap regarding the factors influencing land and building taxpayer compliance.

Based on the phenomena and differences in previous research results, this study aims to analyze the influence of tax knowledge, tax sanctions, and service quality on land and building taxpayer compliance in Semarang City, both partially and simultaneously. This research is important because the level of taxpayer compliance is one of the factors that determine the success of Land and Building Tax revenue as a source of regional revenue. In addition, this study has novelty because it examines these three variables in the context of land and building taxpayers in Semarang City, which based on previous research has not been the object of research. Therefore, it is expected to provide an empirical picture of the factors that influence taxpayer compliance in the region.

Research methods

This study uses a quantitative approach based on the philosophy of positivism. According to Sugiyono (2023), quantitative research is an approach used to examine a specific population or sample through data collection using systematically designed research instruments with the aim of testing hypotheses and determining the relationships between the variables studied. The independent variables in this study consist of tax knowledge (X1), tax sanctions (X2), and service quality (X3), while the

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dependent variable is land and building taxpayer compliance (Y). Tax compliance is understood as the taxpayer's willingness to fulfill tax obligations in accordance with applicable regulations (Saputri, AM, & Khoiriawati, N., 2021). Tax knowledge refers to the taxpayer's understanding of tax provisions, tax functions, and tax rights and obligations (Hek et al., 2023). Tax sanctions are legal actions imposed on taxpayers who violate tax provisions as an effort to provide a deterrent effect (Hidayat, I., & Gunawan, S., 2022), while service quality is the level of service excellence provided by tax officers in meeting taxpayers' needs during the tax administration process (Hidayat, R., & Wati, SR, 2022).

The research instrument used was a structured questionnaire with a five-point Likert scale as a primary data collection tool from respondents. Taxpayer compliance was measured through indicators of timely tax payments, avoiding arrears, and timely reporting. Tax knowledge was measured based on knowledge of general tax procedures and provisions, tax functions, and tax rates. Tax sanctions were measured through understanding of tax sanctions, perceptions of the severity of sanctions, and implementation of sanction payments. Meanwhile, service quality was measured based on aspects of reliability and responsiveness of services provided by tax officials. Data analysis techniques were carried out using descriptive statistical analysis and multiple linear regression analysis. Prior to hypothesis testing, the data were tested through validity tests, reliability tests using Cronbach's Alpha, and classical assumption tests including normality tests using Kolmogorov-Smirnov, multicollinearity tests, and heteroscedasticity tests. Hypothesis testing was carried out using t-tests to determine partial effects, F-tests to determine simultaneous effects, and coefficients of determination to measure the ability of independent variables to explain variations in the dependent variable (Sugiyono, 2023; Ghozali, 2018).

The population in this study was all land and building taxpayers in Semarang City (Sugiyono, 2023). The research sample was a portion of the population deemed representative of the population's characteristics, namely taxpayers in Semarang City who have or regularly pay Land and Building Tax. The data used consisted of primary data obtained through questionnaires distributed to respondents and secondary data from research reports, journals, and books as supporting data.

The research procedure begins with determining the research variables based on the problem formulation and research objectives, followed by developing research instruments based on the indicators of each variable. Primary data is then collected by distributing questionnaires to taxpayers who meet the sample criteria, and secondary data is collected to support the research. The collected data are then tested for validity and reliability, followed by classical assumption testing to ensure the feasibility of the regression model. The next stage is conducting multiple linear regression analysis to examine the effect of tax knowledge, tax sanctions, and service quality on land and building taxpayer compliance, then drawing conclusions based on the results of the hypothesis testing obtained.

Results and Discussion

Descriptive Statistics

Table 1. Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standard Deviation
Y	108	4	15	9.52	2,783
X1	108	3	14	9.40	2,734
X2	108	3	15	9.36	2,869
X3	108	4	15	9.42	2,651
Valid N (listwise)	108				

Source: data processed by the author, 2026

Based on the results above, 108 respondents in the land and building taxpayer compliance variable (Y) have a minimum value of 4 and a maximum value of 15 with an average value of 9.52 and a standard deviation of 2.783. In the tax knowledge variable (X1) there is a minimum value of 3 and a maximum value of 15 with an average value of 9.40 and a standard deviation of 2.734. The tax sanction variable (X2) has a minimum value of 3 and a maximum value of 15 with an average value of 9.36 and a standard

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deviation of 2.869. In the service quality variable (X3) there is a minimum value of 4 and a maximum value of 15 with an average value of 9.42 and a standard deviation of 2.651.

It can be concluded that the results of the descriptive analysis provide results that respondents' perceptions of all variables differ in the sufficient category with a stable level of data distribution.

Data Quality Test

1. Validity Test

Table 2. Validity Test Results

Variables	Indicator	rCount	r Table	Significant	α	Conclusion
Taxpayer Compliance	Y1	0.801	0.1891	0.001	0.05	Valid
	Y2	0.797	0.1891	0.001	0.05	Valid
	Y3	0.766	0.1891	0.001	0.05	Valid
Tax Knowledge	X1,1	0.827	0.1891	0.001	0.05	Valid
	X1.2	0.808	0.1891	0.001	0.05	Valid
	X1.3	0.789	0.1891	0.001	0.05	Valid
Tax Penalties	X2.1	0.860	0.1891	0.001	0.05	Valid
	X2.2	0.778	0.1891	0.001	0.05	Valid
	X2.3	0.803	0.1891	0.001	0.05	Valid
Quality of Service	X3.1	0.828	0.1891	0.001	0.05	Valid
	X3.2	0.737	0.1891	0.001	0.05	Valid
	X3.3	0.775	0.1891	0.001	0.05	Valid

Source: data processed by the author, 2026

Based on the results of the validity test, all question items have a sig < 0.05 or the calculated r value > r table, it is concluded that all questions are valid.

2. Reliability Test

Table 3. Reliability Test Results

Variables	*Cronbach's Alpha*	Standard	Information
Land and Building Tax Compliance	0.695	0.60	Reliable
Tax Knowledge	0.734	0.60	Reliable
Tax Penalties	0.744	0.60	Reliable
Quality of Service	0.680	0.60	Reliable

Source: data processed by the author, 2026

Based on table 3, the reliability test results show that all variables have a Cronbach's alpha value > 0.60 so that all variables have been declared reliable.

Classical Assumption Test

1. Normality Test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		108
Normal Parametersa,b	Mean	,0000000
	Standard Deviation	1.35907947
Most Extreme Differences	Absolute	,076
	Positive	,076
	Negative	-,053
Test Statistics		,076
Asymp. Sig. (2-tailed)c		,148

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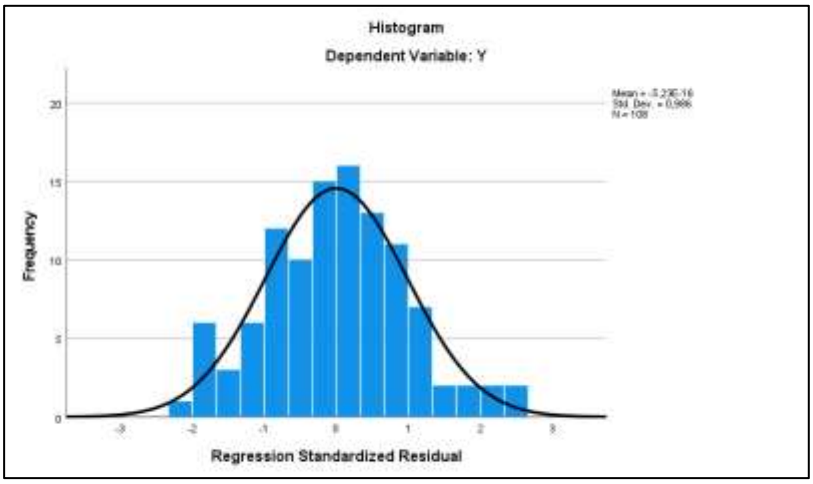
Monte Carlo Sig. (2-tailed)d	Sig.		,130
	99% Confidence Interval	Lower Bound	,121
		Upper Bound	,138
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.			

Source: data processed by the author, 2026

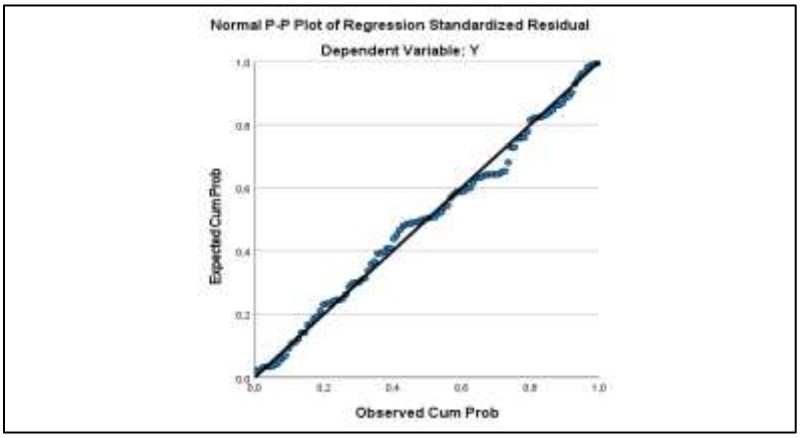
Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov test, which yielded a significance value of 0.148 > 0.05, the data were concluded to be normally distributed. However, the normality test can be observed visually by observing the histogram and normal probability plot (P-Plot).



Source: data processed by the author, 2026

Figure 1. Histogram Graph of Normality Test

Based on the results of the histogram graph analysis, the results show that the curve line follows the path of the normal curve consistently and the symmetrical curve line does not lean to the right or left.



Source: data processed by the author, 2026

Figure 2. Normal Probability Normality Test

Based on probability testing, the distribution is normally shaped, as shown graphically, with points approaching a diagonal line. It can be concluded that the data is normally distributed, allowing for further testing.

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2. Multicollinearity Test

Table 5. Multicollinearity Test Results

Coefficientsa								
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	,405	,517		,783	,436		
	X1	,286	,088	,280	3,244	,002	,307	3,262
	X2	,273	,071	,281	3,821	,000	,423	2,363
	X3	,412	,090	,392	4,580	,000	,313	3,198
a. Dependent Variable: Y								

Source: data processed by the author, 2026

Based on the results, the VIF value is <10 or the tolerance value of all independent variables is >0.10. Therefore, it is concluded that the variables do not exhibit multicollinearity symptoms or pass the multicollinearity test.

3. Heteroscedasticity Test

Table 6. Heteroscedasticity Test Results

Coefficientsa						
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1,465	,322		4,556	,000
	X1	,021	,055	,067	,384	,702
	X2	-,077	,044	-,257	-1,735	,086
	X3	,011	,056	,034	,199	,843
a. Dependent Variable: ABS_RES						

Source: data processed by the author, 2026

The results of the heteroscedasticity test show that all variables have a sig value > 0.05, so it can be concluded that they pass the heteroscedasticity test or there are no symptoms of heteroscedasticity.

Multiple Linear Regression

Table 7. Linear Regression Analysis Results

Coefficientsa						
Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	,405	,517		,783	,436
	X1	,286	,088	,280	3,244	,002
	X2	,273	,071	,281	3,821	,000
	X3	,412	,090	,392	4,580	,000
a. Dependent Variable: Y						

Source: data processed by the author, 2026

The results of the multiple linear regression analysis can be concluded as follows:

$Y = 0.405 + 0.286X1 + 0.273X2 + 0.412X3$

Based on the multiple linear regression equation above, it can be explained as follows:

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1. The constant value is 0.344 if tax knowledge (X1), tax sanctions (X2), service quality (X3) remain constant at land and building taxpayer compliance (Y) of 40.5%.
2. The coefficient value of the tax knowledge variable is 0.286. If tax knowledge increases by 1%, land and building taxpayer compliance will increase by 28.6%.
3. The coefficient value of the tax penalty variable is 0.273. If the tax penalty increases by 1%, land and building taxpayer compliance will increase by 27.3%.
4. The coefficient value of the service quality variable is 0.412. A 1% increase in service quality will increase land and building taxpayer compliance by 41.2%.

Hypothesis Testing

1. F test

Table 8. F Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	631,324	3	210,441	110,736	<,001
	Residual	197,639	104	1,900		
	Total	828,963	107			
a. Dependent Variable: Y						
b. Predictors: (Constant), X3, X2, X1						

Source: data processed by the author, 2026

Based on the results of the f test, the calculated F value is 110.736 > the F table value of 2.691 and the significance value is less than 0.001 < 0.05, so H0 is rejected and Ha is accepted. Therefore, the variables of Tax Knowledge, Sanctions, and Service Quality simultaneously have a positive and significant effect on land and building taxpayer compliance.

2. T-test

Table 9. T-Test Results

Coefficientsa						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	,405	,517		,783	,436
	X1	,286	,088	,280	3,244	,002
	X2	,273	,071	,281	3,821	,000
	X3	,412	,090	,392	4,580	,000
a. Dependent Variable: Y						

Source: data processed by the author, 2026

Based on the t-test data in Table 9, the following conclusions can be drawn:

A. Hypothesis Test 1 (H1)
The calculated value of tax knowledge (X1) is 3.244 and the t table value is 1.982 which indicates that the calculated t > t table (3.244 > 1.982) with a sig value of 0.002 < 0.05. Then Ha is accepted which shows that knowledge has a positive and significant partial effect on land and building taxpayer compliance.

B. Hypothesis Test 2 (H2)
The calculated value of tax sanctions is 3.821 and the t table value is 1.982, which indicates that the calculated t > t table (3.821 > 1.982) with a sig value of less than 0.001 < 0.05, so Ha is accepted, which indicates that tax sanctions have a positive and significant partial effect on land and building taxpayer compliance.

C. Hypothesis Test 3 (H3)
The calculated value of service quality (X3) is 4.580 and the t table value is 1.982, which indicates that the calculated t > t table (4.580 > 1.982) with a sig value of less than 0.001 < 0.05,

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so Ha is accepted, which indicates that service quality has a positive and significant effect partially on taxpayer compliance and buildings.

3. Coefficient of Determination

Table 10. Results of the Determination Coefficient

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	,873a	,762	,755	1,379
a. Predictors: (Constant), X3, X2, X1				
b. Dependent Variable: Y				

Source: data processed by the author, 2026

Based on the results in the table above, the Adjusted R value is 0.755 or 75.5%. The coefficient of determination shows that tax knowledge, tax sanctions, and service quality can explain land and building taxpayer compliance by 75.5%, while 24.5% is explained by other variables.

Research Results and Discussion

The Influence of Tax Knowledge on Land and Building Taxpayer Compliance

The results of testing hypothesis 1 (H1) indicate that tax knowledge has an influence on land and building taxpayer compliance in Semarang City. This is indicated by the t value of 3.244 > t table 1.982 with a sig level of less than 0.002 < 0.05, so H1 can be accepted.

Tax knowledge is an understanding of tax obligations regarding statutory regulations, including filing procedures and the function of taxes for regional development. A good understanding helps taxpayers voluntarily realize their obligations and avoid administrative errors in the payment process. This research aligns with research conducted byYuniar, A., & Saputra, WA, (2022)AndSaputri, AM, & Khoiriawati, N., (2021)which results in tax knowledge having a positive and significant effect on tax compliance.

The Impact of Tax Sanctions on Land and Building Taxpayer Compliance

The results of testing hypothesis 2 (H2) show that sanctions influence land and building taxpayer compliance in Semarang City. This is indicated by the calculated t value of 3.821 > t table 1.982 with a significance level of less than 0.001 < 0.05, so H2 is accepted.

Tax sanctions are financial and legal consequences imposed on taxpayers who violate tax regulations. Firm and clear enforcement of these sanctions helps create a deterrent effect and prevents late tax payments. This is in line with research.Warno & Nafiah. Z., (2018)which obtained the result that tax sanctions have an impact on land and building taxpayer compliance.

The Influence of Service Quality on Land and Building Taxpayer Compliance

The results of the hypothesis test (H3) show that there is an influence of service quality on land and building taxpayer compliance, as indicated by the calculated t value of 4.580 > t table 1.982 with a sig level of less than 0.001 < 0.05, so it is concluded that H3 is accepted.

Service quality is the level of excellence provided by tax officials to meet needs. Providing good service helps create comfort in managing and fulfilling tax obligations. This aligns with research conducted byPurnamasari et al., (2024)which states that responsive and adequate service quality makes it easier to pay obligations and is able to encourage timely payments.

The Influence of Tax Knowledge, Tax Sanctions and Service Quality on Land and Building Taxpayer Compliance

The results of the hypothesis $ (H4) show that there is a simultaneous influence of tax knowledge, tax sanctions and service quality on land and building taxpayer compliance, as indicated by the

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calculated F value of 110.736 > the F table value of 2.691 and the significance value of less than 0.001 < 0.05, so H0 is rejected and Ha is accepted.

Land and building tax compliance is a condition where taxpayers fulfill their obligations in a timely manner in accordance with applicable laws. The combination of adequate tax knowledge, strict tax penalties, and good service quality helps create incentives for taxpayers to comply with their outstanding obligations. This research aligns with research conducted byYuniar, A., & Saputra, WA, (2022) stated that all independent variables together have a positive and significant influence in determining the level of taxpayer compliance.

Conclusion

This study shows that tax knowledge, tax sanctions, and service quality have a positive and significant effect on land and building taxpayer compliance in Semarang City, both partially and simultaneously. The partial test results prove that tax knowledge, tax sanctions, and service quality each have a positive effect on taxpayer compliance. Meanwhile, the simultaneous test results show that all three variables together are able to increase land and building taxpayer compliance. The coefficient of determination value of 75.5% indicates that variations in taxpayer compliance can be explained by tax knowledge, tax sanctions, and service quality, while the remainder is influenced by other factors outside the research model.

This study still has limitations because it only uses three independent variables, focuses on land and building taxpayers in Semarang City, and utilizes data obtained through questionnaires, so the results of the study cannot be generalized widely. Therefore, further research is recommended to add other variables that have the potential to influence taxpayer compliance, expand the research area, and use a larger number of respondents to obtain more comprehensive results. Practically, the results of this study can provide input for local governments, especially the Semarang City Regional Revenue Agency, to improve taxpayer compliance by strengthening tax education, implementing consistent sanctions according to regulations, and improving the quality of services that are easy, fast, and responsive so that Land and Building Tax revenue can be more optimal.

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