

The Influence of Tax Knowledge and Taxpayer's Attitude To Public Awareness in Paying Land and Urban and Rural Land Tax

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ABSTRACT

Land and Rural Land and Urban Tax (PBB P2) is a very potential tax and strategy as a source of state income in order to finance the implementation of government in development. With the payment of the UN Tax P2 as an important revenue source in the development of each region for it needs government efforts through raising taxpayers' awareness in paying taxes, because the success of tax revenue is a reflection of public awareness.

This study aims to analyze the influence of knowledge taxation and attitudes of taxpayers to public awareness in paying PBB P2. The data obtained are primary data with questionnaires distributed in four sub-districts from nine sub-districts in Pringsewu District. Sample selection method in this study by purposive sampling technique. Test results in research indicate that knowledge of taxation have a significant positive effect to public awareness in paying PBB P2, whereas attitudes of taxpayers have no significant effect on public awareness in paying taxes. And together knowledge and attitude of the taxpayer affect the public awareness in paying PBB P2.

Keywords: *Tax Knowledge, Taxpayer Attitude and Awareness In Paying UN P2*

PRELIMINARY

Increased development activities from year to year require greater financing as well. This means that the search for and extracting the sources of funds should be intensified and further enhanced, particularly the funds sourced from within the country, where in such efforts require the support of each region.

Once the amount of tax revenue in the financing of national development, the Directorate General of Taxation as a government agency responsible for collecting funds from the community continues to work in various ways through the implementation of intensification and intensification programs in the field of taxation.

The success of this effort will be determined by several interrelated things, namely public awareness or the taxpayer in paying taxes, a conducive taxation system as well as attitudes of taxpayers and the ability of the tax authorities in carrying out their duties in the field. Therefore, the tax sector must be properly managed with good

management, ie transparency-based management, honesty, accountability, and also equipped with a high work ethic from the tax authorities.

In order to raise public awareness in terms of paying taxes, the tax authorities must socialize to the public about the benefits of taxes and raise awareness that the tax is used for the purposes of the state in realizing the welfare of the people. Funds from tax revenues as the main source of APBN allocated to fund various joints of life of the nation, ranging from industrial sector, agriculture, health, education to fuel subsidy (Sartika, 2008). With the socialization is expected by itself awareness of society will be stronger in fulfilling its obligation to pay taxes.

PBB P2 as a local tax, whose collection is carried out by the Regional Revenue Service, as regulated in Law No. 28 of 2009 on local taxes and user charges. So the Regional Revenue Office of Pringsewu district has collected the UN P2 in Pringsewu. The following table UN revenue P2 in Pringsewu District in 2012 until the year 2016 seen from the table as follows:

Tabel 1. UN Admissions P2 Pringsewu Year 2011-2016

Years	Definitive defense charges (Rp)	Actual acceptance (Rp)	percentage
2012	2.197.222.556	1.426.506.405	64.90%
2013	2.101.055.114	1.314.128.953	62.55%
2014	2.000.000.000	1.445.079.520	72.25%
2015	2.501.555.400	1.951.213.212	78 %
2016	3.200.000.000	2.848.000.000*)	89 %

Source: District Revenue Office of Pringsewu District

*) temporary data until September 2016

From the table above, we can know in 2012 the principal of the definitive determination of PBB acceptance P2 Rp. 2.197.222.556 while the realization of PBB revenue P2 Rp. 1.426.506.405 percentage of which occurred at 64.90%.

Whereas in 2013 there was a decrease in revenues from PBB P2 by 2.35% from 2012 with the principal definitive provision of PBB revenue P2 Rp. 2.101.055.114 while the realization of PBB revenue P2 amounted to Rp 1.314.128.953 This means that in 2013 the realization has not been achieved which approached the point of definitive determination set by the Regional Revenue Office despite the arrears but the amount is not too significant.

In 2014, the definitive determination of PBB P2 is Rp. 2,000,000,000 while the realization of PBB revenue P2 amounted to Rp 1,445,079,520 This means that in 2014 there was an increase in tax payments by the public by 9.7% compared with the previous year, as well as in 2015 the realization of PBB revenue P2 on definitive provisions increased 5.75% the previous year. In 2016, based on preliminary data of the Provincial Revenue Office of Pringsewu District, 30 September 2016, an increase in the realization value of the UN amounted to Rp 2,848,000,000 or 84%, indicating that there is an increase of tax value from 2014 until 2016, but the increase in tax value is caused by high motivation from the tax officers, especially the village officials on the encouragement in the form of rewards from the local head (lampost.co.online.2016).

The awareness of the taxpayer in paying his tax obligations is important in the tax collection. Apart from the taxpayer, the most decisive factor in the success of tax collection is the awareness of the taxpayer to perform the obligation. The cause of this lack of awareness, among others, is the principle of taxation, namely that the results of tax collection is not directly enjoyed by the taxpayers, it must be realized that the smooth roads, public health centers, the construction of public schools, good irrigation, and other public facilities that the community enjoys are the result of tax payments. Society itself in fact do not like to pay taxes. This is because people never know the concrete form of rewards from the money spent to pay taxes. The government's desire to increase the number of taxpayers with the ultimate goal of increasing the amount of state revenues from taxes, is not a light one.

In addition, the low level of awareness of taxpayers and public trust to the administrative tax manager. This proves that taxpayers in Indonesia need motivation to raise awareness to pay taxes, as well as increasing public confidence that the distribution of tax results in accordance with applicable rules, namely for the welfare of the people. So the taxpayer's perception of tax payment will be positive to the government in managing the taxes they have paid.

Public awareness in PBB payments P2 can be caused by several factors such as: 1. Taxpayer knowledge of taxation, and 2. Taxpayer attitude. Knowledge of tax regulations is important to foster obedient behavior, because after all Taxpayers must obey if they do not know the tax laws, then how Taxpayers can submit SPT on time if they do not know when the due date in submission of SPT. Knowledge of the tax laws of society through formal and non formal education will have a positive impact on taxpayers' awareness to pay taxes.

According to research results Sairi M, et al (2014) and Ulfa et al (2015) indicate that the level of tax knowledge affects taxpayer compliance in paying Taxes. While research from Hardiningsih (2011) shows that the level of knowledge does not affect the willingness to pay taxes.

Taxpayer attitudes to tax regulations, tax policies, and tax administration can affect how taxpayer compliance fulfills tax obligations. Attitude reflects how one feels about something, so one's attitude toward an object can be used to see how far one's knowledge of something is. Object attitudes will be perceived by the individual, and the results of perception will be reflected in the attitude taken by the individual concerned.

From the research result Hardiningsih (2011) shows that the attitudes of taxpayers affect the awareness of paying taxes as well as research conducted by Shidiq (2011) gives a similar conclusion that the attitudes of taxpayers affect the awareness of paying taxes.

From the description above, although the rate of payment of PBB P2 in Pringsewu District is close to the target expected by the local district government, this indicates that the cause factor is the motivation in the form of reward given by the head of local agency and head of local area, it is not yet seen whether this is the level of knowledge or attitudes of taxpayers who give full awareness of its taxpayers in paying taxes. In addition, the condition of the people who lack or even do not understand the tax, as well as the level of intellectual development of the community, so there are still taxpayers waiting for new billed pay, this can lower state tax revenues. In the realization of tax collection is still difficult to do, caused by the low awareness of taxpayers and public trust to the administrative tax management. Based on the above problems, lack of understanding and knowledge of the public and attitudes of taxpayers who are less enthusiastic in his awareness of paying taxes will have an impact on PBB revenue P2. And, the research questions can be formulated around the the level of tax knowledge affect public awareness in the payment of PBB P2, the attitude of the taxpayer affect the public awareness in the payment of PBB P2, and the knowledge of taxation and attitudes of taxpayers affect public awareness in PBB P2.

Meanwhile, the limitation of the scope of the problem under study is: 1) The subjects of this study are the people who become the taxpayer of PBB P2 registered in the Regional Revenue Office of Pringsewu Regency, 2) The object of this research is the work area of the Regional Revenue Office of Pringsewu Regency, as the compulsory levers of PBB P2 Pringsewu Regency of Lampung Province, and 3) Criteria of respondents in this study such as: respondents have been registered as UN Taxpayers P2 by Revenue Office of Pringsewu District, Lampung Province, and respondents own land and / or buildings and reside permanently in the working area of Rings Department of Pringsewu District.

The purposes of research examining the effect of tax knowledge on public awareness in paying PBB of further research on taxation, P2.

LITERATURE

Knowledge

According to Big Indonesian Dictionary (KBBI) Daring knowledge means anything known, intelligence, or anything that is known with respect to things (subjects).

According to Dr. Ir. M Syarif Hidayat M.Ach, knowledge (knowledge or science) is the fruit of thinking. In this case, science is no longer a brain activity, which is to accept, record, and process what is in the mind, but into an object. He calls this science an epistemology (knowledge theory).

Knowledge of taxation is the ability of a taxpayer in knowing the tax laws whether it is a tax tariff based on the laws they will pay as well as tax benefits that will be useful for their lives (Ulfa, 2015). Tax knowledge is the process of changing the attitude and behavior of a taxpayer or a group of taxpayers in an effort to mature human beings through the efforts of teaching and training (Hardiningsih and Yulinawati, 2011). Knowledge of the tax laws of society through formal and non formal education will have a positive impact on taxpayers' awareness to pay taxes. Knowledge of taxation laws in the new tax system, taxpayers are given the confidence to execute mutual national cooperation through a system of calculating, calculating, paying, self-reporting of taxes owed.

Taxpayer's Attitude

Attitude is a form of evaluation or reaction of feelings. Attitudes have a very important meaning in human life because the attitudes formed in the human can determine the behavior in the face of an object or problem that arises.

Theory of planed behavioral (TPB) or interpreted as the theory of planned behavior according to Ajzen (1991) states that the emergence of behavior is determined by the intention of

P2 in Pringsewu District, testing the attitudes of taxpayers to public awareness in paying PBB P2 in Pringsewu District, and examining the effect of tax knowledge and attitudes of taxpayers on public awareness in paying PBB P2 in Pringsewu District.

Benefits in this study is to provide input benefits and evaluation materials for the government in taking policy regarding local finance as well as in performing services to the community, especially in order to increase PBB revenue P2. And can provide additional knowledge or information to the public about the taxation, especially PBB P2, and can increase public awareness in PBB payments P2, while for the next research development the benefits of a means to analyze and add insight, knowledge and development

behaving that one has (Ernawati). The TPB model is used to examine more specific behaviors, ie to behave in order to disobey or comply with taxation requirements. Three determinants of independent intention are:

- a. Attitudes toward behavior
Behavioral beliefs that then produce attitudes toward behavior are individual beliefs about the outcome of a behavior and the evaluation of the result (beliefs strength and outcome evaluation), whether the behavior is positive or negative.
- b. Subjective norms
Normative beliefs are beliefs about the normative expectations of others who motivate individuals to meet expectations (normative beliefs and motion-tion to comply). Normative beliefs are indicators that then produce subjective norms (subjective norms). So the subjective norm is one's perception of social influences in shaping certain behaviors. One can be affected or unaffected by social pressure.
- c. Perceived behavioral control
Control beliefs which then breed the perceived behavior control are beliefs about the existence of the things that support or inhibit the behavior that will be displayed and the perception of how strong things support and inhibit their perceived power.

According to (www.wikipedia.com) attitude is a person's feelings about objects, activities, events and others. This feeling becomes a concept that represents someone's likes or not at something.

Based on the understanding of the attitude of some experts, the attitudes of the taxpayer in this study is the feeling of someone who supports or not someone against the tax, which ultimately led to the tendency to act in certain ways against the tax rules,

or in other words to avoid themselves from obligations taxation.

Taxpayer Awareness

Taxpayer awareness is a form of taxpayer attitude on how understood and mamahami akan responsibilities as taxpayers reacted in the form of action on the fulfillment of tax obligations voluntarily. Taxpayer awareness is one of the most important factors in modern taxation systems (Harahap, 2004 in Efendy, et al., 2015). The public is required to have an awareness of its own tax obligations. Taxpayer awareness can be seen from the indicators, among others, is to know and understand about tax laws, to know and understand the functions of taxes for regional financing and report and deposit taxes without voluntary.

Awareness of taxation is a conscious attitude to the tax function, in the form of constellation of cognitive, affective and conative components, which interact in understanding, feeling and behaving towards the meaning and function of tax.

According to Tarjo and Sarwono, (2005: 126) Awareness taxation with a logical consequence for taxpayers, the willingness of taxpayers to contribute funds for the implementation of taxation functions by paying tax obligations in a timely and appropriate amount.

So it can be concluded the consciousness of the taxpayer is the emergence of a sense of consciousness from within the taxpayer, so that taxpayers will be obedient in performing tax obligations in a timely manner, the exact amount of pay, and understand the importance of the use of the tax itself as a source of state development.

Understanding of taxes as well as the seriousness of taxpayers to report and pay tax obligations can reflect the level of taxpayer awareness.

Various levels of consciousness that can be divided into 3 levels according to (Riyono, 2011: 6) are as follows:

- a. High awareness level
A high level of consciousness is an attitude or action of a person who by that person is based on the conviction accompanied by a maximum effort to carry out such actions in order to achieve without any influence from others. Rewarded with the awareness of paying PBB P2, the meaning of high consciousness is the conviction to pay the UN P2 which promotes awareness of their rights and obligations as citizens and is responsible for the implementation and achievement of national development goals.
- b. Medium level of consciousness
Medium level of consciousness is an attitude or action of a person based on the ability of

himself without accompanied by a maximum effort in achieving goals. In this case the awareness of paying PBB P2 with moderate consciousness is a conviction to pay taxes because of encouragement from third parties, so the effort which he did as a business that is not maximal.

- c. Low awareness level
In this low level of consciousness despite the conviction but still pay attention to the influence of others and altogether without followed by the effort and without the means responsible for the achievement of a goal.

There are several factors that affect awareness (Riyono, 2011: 6) are as follows:

- a. Exogenous or extrinsic factors
That is the factor that comes from outside the human self in this is the environmental factor.
- b. Individual or internal factors
That is the factor that comes from within man himself to receive and cultivate the influence that comes from outside according to his ability.

Based on Riyono (2011), the four indicators about the awareness of paying taxes ie

- a. Tax Knowledge
Knowledge is the result of knowing man against something, or all human actions to understand a certain object that can be tangible goods either through the senses or through reason, can also objects that are understood by the human ideal, or are concerned with psychological problems. Taxes are public contributions to state coffers under enforceable laws with no reciprocity directly demonstrable and which are used to pay public expenses (Mardiasmo, 2011: 1).

So in conclusion the knowledge of taxation is the ability of a person or taxpayer in knowing all tax laws, which they will pay as well as tax benefits that will be useful for their lives.

A person who has an education will be aware and obedient to his rights and obligations without having to be imposed and threatened by some sanctions and punishments. Taxpayers who are knowledgeable about engaging in a conscious self will obediently pay taxes.

- b. Taxpayer's Attitude
Attitudes are the most important concepts in social psychology and the most widely defined. Attitudes are either evaluative statements that are favorable or not about objects, people or events (Perspectives of individual attitudes can be the basis for

one's interaction with others and with the world around it (Nimran, 1999: 1).

Based on the above understanding, the attitudes of taxpayers can be interpreted as statements or evaluative considerations of taxpayers, whether beneficial or unfavorable about the object, person or event.

c. Understanding of Taxes

One that affects the compliance and awareness of the public in paying taxes is the understanding of the taxpayer on the importance of the tax itself, because if the community as a taxpayer has understood the importance of tax it will arise awareness in paying taxes.

According Hardiningsih (2011) Understanding of taxpayers against taxation regulations is the way taxpayers in understanding the existing tax laws. Taxpayers who do not understand the tax laws are clearly likely to become disobedient taxpayers.

The understanding of the taxpayer on the laws and regulations of the taxation of the United Nations P2 is very important, because it is an important element of the taxpayer's attitude that can affect the taxpayers' tax payers, and ultimately the tax behavior affects the success of tax revenue.

d. Tax Behavior

Taxpayers' awareness in paying taxes is a taxpayer's behavior in the form of views or feelings involving knowledge, beliefs and reasoning along with the tendency to act according to the stimulus provided by the system and the provisions of the tax.

Behavioral control perceived in the taxation context is how strong the level of control a taxpayer has in performing certain behaviors, such as reporting a lower income, reducing the burden that should not be deducted to income, and other non-compliance behaviors.

Relationship between Tax Knowledge and Taxpayer's Attitudes to Public Awareness in Paying UNP2

If every taxpayer is treated fairly, without discriminating the corporate taxpayer with individuals, taxpayers large or small, then the taxpayer will tend to carry out their tax liabilities properly. Taxpayers who have a good moral conscience as citizens in carrying out their tax obligations will be different from citizens who have no moral awareness. A person with a tax education will have knowledge about taxation, whether it is about tax rates, or benefits that will be useful in their lives. With the knowledge of taxation will help the consciousness of taxpayers in paying taxes, so the level of awareness will increase.

Tax knowledge is the ability of a taxpayer in knowing the tax laws whether it's about tax rates they will pay, or tax benefits that will be useful for their lives. All taxpayers regardless of educational background, they agree that tax education helps increase tax awareness Tax knowledge is the process of changing the attitudes and behavior of a taxpayer or a group of taxpayers in an effort to mature humans through teaching and training efforts (Hardiningsih and Yulinawati, 2011 and Ulfa, 2015).

Knowledge of the tax laws of society through formal and non formal education will have a positive impact on taxpayers' awareness to pay taxes. As the results of Hardiningsih and Yulinawati research, 2011 provide results that Knowledge of extensive taxation laws have an impact on compliance in paying taxes, compliance in paying taxes is a public awareness in paying taxes.

Measurement of attitudes can be done by judging a person's attitude statement that may contain positive things about the object of attitude and can also contain negative things about the attitude object (Utomo, 2011 in Ulfa 2015). If the taxpayer is treated fairly, then every taxpayer tends to perform his tax obligations properly. Taxpayer attitudes, to tax laws, tax policies, and tax administration can affect how taxpayers realize in fulfilling their tax obligations. Based on research Salman and Farid (2008) attitudes of taxpayers significantly influence the awareness of taxpayers. It is only indicator of taxpayer attitude toward tax policy that can not construct well, while indicator of taxpayer attitude toward taxation regulation, taxpayer attitude toward tax administration, and attitudes of taxpayer to tax service able to form the construction of attitudes of taxpayers well (Utomo, 2011 and Ulfa, 2015).

Taxpayers who have a good moral conscience as citizens in performing their tax obligations will be different from citizens who have no moral awareness. Someone has knowledge of taxation, whether it's about tax rates, or benefits that will be useful in their lives. will help the consciousness of taxpayers in paying taxes, so the level of awareness will increase.

Hypothesis

Hypothesis in this research, is as follows:

H1 = Knowledge has significant influence to public awareness in paying PBB P2.

H2 = Taxpayer attitude has a significant effect on public awareness in paying PBB P2.

H3 = Knowledge and attitudes of taxpayers have a significant effect on public awareness in paying PBB P2.

Can be described in a frame of mind related to knowledge, attitudes of the taxpayer to the consciousness of the taxpayer namely:

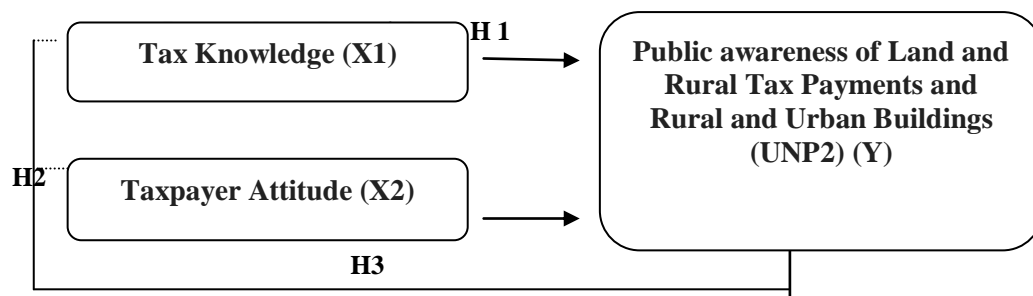


Figure 1. The Frame of Research Method
Source: author, 2017

RESEARCH METHODOLOGY

The data type of this research is primary data. Sources of data in this study came from respondents drawn from the taxpayer UN P2 agency Pringsewu Lampung Province. The population of this study are all UN taxpayers P2 in Pringsewu District in 2015, registered in the Department of Revenue District Pringsewu Lampung Province as many as 163. 513 people from 96 pekon from 9 districts. Determination of the sample is done by purposive sampling method. Positive sampling is a method of determining the sample of respondents by using several criteria.

Criteria referred to in this study are as follows:

- Respondents have been registered as UN Taxpayers P2 in Pringsewu District Revenue Service.
- Respondents own land and / or buildings and reside permanently in the working area of Rings Department of Pringsewu District.

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In addition, researchers also used the Solvin formula to determine the sample size in each district in Pringsewu District, the Solvin formula as follows:

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

From the formula above Solvin obtained the number of respondents as follows:

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

$$\text{Then: } n = \frac{163.513}{163.513 \times (10\%^2) + 1}$$

$$= \frac{163.513}{1636.13}$$

$$= 99.94 \text{ rounded to } 100$$

Based on 100 existing samples, the questionnaire will be divided into four (4) sub-districts from nine (9) existing sub-districts, with details, namely

Table 2. Number of Respondents in Four Sub-districts

District	Number of Pekon / Village	Number of Respondents
Pringsewu	2 Pekon	25 Respondents
Gading Rejo	2 Pekon	25 Respondents
Sukoharjo	2 Pekon	25 Respondents
Banyumas	1 Pekon	25 Respondents
		100 Respondents

Sources: author, 2017

From Number of Respondents as many as 100 people divided into four (4) sub-districts, but who returned the questionnaire form as many as 96 people, or did not return as many as 4 people in the district of Pringsewu Lampung Province.

The instrument of this research use likert scale 4 points. The instrument used to measure all variables is 28 question items. Before analyzed the data tested the validity and reliability.

According Sugiyono (2013), a variable is said to be reliable, if it gives a value of cronbach alpha > 0.60. While the validity in this research is measured by using pearson product moment correlation.

Statistical method used to test the hypothesis proposed in this research is multiple regression analysis technique. But before the model of this equation is done then tested the classical assumption, as for The model of regression equation in this study are as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Information:

Y: public awareness in paying PBBP2

α : Constants (price Y, when X = 0)

β : Regression coefficients (indicate the increase or decrease of dependent variable based on the relation of independent variable)

X1: Knowledge of taxation

X2: Taxpayer attitude

ϵ : error

higher than Diploma (18.8%), Strata 1 to 3 (15.6%) and others (SD-SMP) as much as 30.2%. This indicates that the respondents in this study have a better level of education so that possible understanding and knowledge of awareness in paying taxes are expected to be better.

Descriptive statistics show the average score of UN Payments Awareness P2 of sample 96 is 24.23%, while Knowledge Average (X1) has an average of 26.32%, average Taxpayer Attitude (X2) of 23.22%.

RESULTS AND DISCUSSION

Respondent's characteristic and descriptive statistics

The respondents who were sampled in this study had higher education level with 35.4% :

Data Quality Test

The result of data quality test which seen in test of validity and reliability test show result as follows

Table 3. Test results validity

Number of questions	r_{hitung}	r_{tabel}	Condition	Information
Tax Knowledge(X₁)				
7 item question	Dari 0,219-0,743	0,1986	$r_{hitung} > r_{tabel}$	Valid
Taxpayer's Attitude (X₂)				
6 item question	Dari 0,391 – 0,656	0,1986	$r_{hitung} > r_{tabel}$	Valid
awareness in paying taxes(Y)				
6itemquestion	Dari 0,460 – 0,687	0,1986	$r_{hitung} > r_{tabel}$	Valid

Source: author, 2017

Table 4. Reliability Statistics

Variabel	Cronbach Alpha	Information
Tax Knowledge (X₁)	0,707	Reliabel
Taxpayers's Attitude (X₂)	0,684	Reliabel
Awareness in paying taxes (Y)	0,725	Reliabel

Source: author, 2017

In the test results of validity of tax knowledge variable (X1), taxpayer attitude (X2) to the awareness of paying taxes PBB P2 (Y) with 19 items of questions from 19 statements from the results of the above table stated valid because it has corrected item-total correlation > 0.1986. Likewise with the Reability Test of the three variables have Cronbach Alpha > 0.60, thus it can be stated that all the instrument variables in this study is reliable (consistent), the interpretation of the coefficient r above it can be concluded that the variable Knowledge Taxation, and Mandatory Attitude Tax on Consciousness in paying taxes PBB P2 has a high reliability with coefficient range between 0.6000-0,79999 (Sugiono, 2013).

Classic Assumption Test Results

The result of normality test of data with one-sample test kolmogorov-smirnov test from asymptotic significance (2-tailed) result of 0.265, because value 0,265 bigger > 0,05, hence concluded that data is normal distributed, beside in multikolonieritas test.

shows that the tolerance value of Knowledge (X1), and Taxpayer Attitude (X2), is <0.10 and the VIF value <10. So it can be concluded that there is no multicollinearity among independent variables, the heteroscedasticity test is done by scatterplot graph analysis, -the point spreads randomly and spreads both above and below the number 0 on the Y-axis and can be concluded that Heteroskedastisitas did not occur in the multiple linear regression model used, while in the autocorrelation test using Durbin-Watson test of residual regression equation obtained the number d-count as big as 2,106. As Durbin-

Watson general guidance ranges from 0 and 4. If the Durbin-Watson statistical test score is less than one or more than three, the residuals or errors of multiple regression models are not independent or autocorrelation occurs.

Multiple Linear Regression Test

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 15.499 + 0.228X_1 + 0.118X_2$$

This means that Tax Knowledge (X1) and Taxpayer Attitude (X2) have positive sign coefficient value (+) which means that Tax Knowledge and Taxpayer attitude give positive influence in taxpayer awareness in paying PBB. And Determination test results indicate that Adjusted R Square of 0.354, meaning 35% variable awareness in paying taxes P2 is influenced by knowledge and attitudes of taxpayers and the remaining 65% explained by other variables.

Table 5. Summary of Regression Result

Variable	Coefficient	t	Sig.
	15.499	6.258	0.000
Tax knowledge	0.228	2.485	0.015
Taxpayer Attitude	0.118	1.114	0.268
R		0.354	
R-squared		0.125	
F		6.650	

Source: author: 2017

Hypothesis Test Results

Test of hypothesis 1 which states that knowledge has a significant effect on public awareness in paying PBB P2, the test uses a significant level of 5% or 0.05. This result shows a value of 0.015 < 0.05 (smaller than 0.05). This means that hypothesis 1 is proved in other words Ha accepted and Ho rejected or knowledge positively significant influence to public awareness in paying PBB P2.

In test of hypothesis 2 which states that attitudes of taxpayers have a significant effect on public awareness in paying PBB P2, with testing at a significant level of 5% or 0.05 indicates that the attitudes of taxpayers have a significant value of 0.268 > 0.05 (greater than 0.05) which means that hypothesis 2 is not proven or Ha rejected and Ho accepted that the attitudes of taxpayers significantly have no effect on public awareness in paying PBB P2.

In Test Hypothesis 3, jointly tested that the level of knowledge and attitudes of taxpayers together have a significant effect on public awareness in paying taxes, it is shown that the F test has a significant value of 0.002 smaller than 0.005 (0.002 < 0.005).

Discussion

From the results of the hypothesis of Knowledge Taxation significantly affect the Public Awareness in paying PBB P2, Ha is in accordance with research that has been done by Sairi.M, et al

(2014) and Ulfa, et al (2015), which shows that with education that has largely reached in the middle to upper stage, the understanding of the benefits and functions of tax payments makes people aware of paying taxes. This is evident from the public awareness of paying taxes PBB P2 done to avoid administrative sanctions both in every administrative administration in general as well as in taxation itself.

However, the result of the hypothesis test of taxpayer attitude has no effect on public awareness in paying tax this is not in accordance with the research result proposed by Hardiningsih and research of shidiq (2011), but this result is in line with utomo research (2011), indicating that mandatory attitude tax less support in awareness in paying taxes. Seen from the field results also proved the level of PBB payments P2 in Pringsewu district awareness of paying taxes driven by the hard work of the village apparatus / pekon with the motivation of leadership in rewards so that people get a boost in paying taxes although often experienced delays.

CONCLUSIONS

From the results of this study can ditraik a keismimpulan that knowledge has a significant positive effect on awareness in paying PBB P2 in the district of Pringsewu district, which shows that people who have begun to understand the benefits and functions of the P2 PBB payments, while the attitude of taxpayers in Pringsewu District in awareness of paying PBB P2 is still lacking, it can be seen from

result of hypothesis test showing that attitudes of taxpayer which have no significant effect to public awareness in paying tax.

In the Knowledge Variables and attitudes of taxpayers together have an influence in public awareness in paying PBB P2 this is seen from the simultaneous F test which shows a significant value of 0.002 smaller than 0.005.

The results of this study still many limitations and suggestions given are:

1. In order to provide better results, and can be generalized then it should be for the following research to add more powerful variables in determining the level of public awareness in paying PBB P2.
2. Especially for Pringsewu District, especially for village officials / pekon to always provide direction and guidance for the community to foster obedient attitude to be aware in paying taxes and easiness in providing tax payment service of PBB P2, so that the target of acceptance from PBB is reached as expected.

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