THE INFLUENCE OF SANCTIONS, QUALITY OF SERVICE AND SOCIALIZATION ON COMPLIANCE OF PAY TAX AND BUILDINGS IN PANTAI GEMI VILLAGE IN STABAT LANGKAT

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Abstract

The purpose of this study is to analyze the influence of the sanctions, the quality of service and socialization to compliance to pay taxes the earth and buildings in the Village of Pantai Gemi Stabat Langkat simultaneously and partial. The population in this study is whole the head of the family to the taxpayer of the earth and the building is located in the Village of Pantai Gemi Stabat Langkat. Sampling technique in this research is the technique of simple random sampling technique using the slovin formula so that it obtained 96 the head of the family to the taxpayer of the earth and building the sample in this study of the 2500 head family to the taxpayer of the land and building be population. Methods of data analysis in this research using the model multiple linear regression with SPSS V17. The results in this study show that simultaneous sanctions, the quality of the services and socialization have significant positive impact compliance pay land and building tax and the partial sanctions, the quality of service and socialization have significant positive compliance pay land and building tax. The results of the test the coefficient of determination (R^2) showed that the compliance to pay the tax of land and building able to described amounted to 34.9% by the sanctions, the quality of service and socialization, while the rest amounted to 65,1% influenced by other variables that are not included in this research that awareness the taxpayer, knowledge of taxation, level of education and the income of the taxpayer.

Said Keywords: Sanctions, Quality Of Service, Socialization, Obedience Pay Tax and land, and Building Tax.

I. INTRODUCTION

A. Background Back Problems

According to Law Number, 28 Year 2009 about Local Tax and Retribution Area, namely the transfer of the management of the land and building tax of the central government to local government is a form of follow-up to the regional autonomy policy. Where before issued it Such legislation is all the management of the land and building tax taken over by the central government, and local government only gets a piece of 64.8 percent. In The Regulations Of The District Langkat Number 4 Year 2012 Article 1 the tax on land and buildings sectors rural is the object tax on land and buildings in a region that has the traits of rural areas such as rice paddies, fields, ponds traditional, and others. Revenue is influenced by several factors one of which is land and building tax, taxes the earth and the building is one of the types of local taxes, which funds from land and building tax will add to the revenue area. The lack of public awareness in paying tax on land and building make the target of land and building tax receipts not reached, the administrative process that complicates and level of service that is less than satisfactory and the apparatus is not firmly in the UN regulations such administrative sanction of 2% every month and the criminal sanctions remain non-compliant taxpayers to pay tax on land and buildings. Moreover, villagers do not know the importance of paying tax building on time.

From 23 Districts, as many as 18 districts, namely: District Bahorok, Kutam New, Salapian, Serapit, Kuala, Finished, Binjai Wampu, Hinai, Padang Tualang, Batang Serangan, Sawit Seberang, Brandan West, Babalan, Sei Lapan, Pangkalan Susu, Besitang and Pemantang Jaya, to meet the target. While that

does not reach the target of 5 Districts, namely: district Sei Bingai, Stabat, Tanjung Pura, Secanggang and Gebang. To the Village level, which achieve the UN target-P2 as much as 226 of 264 Villages in Langkat (Medanbisnis, 12 February 2018). In the Field of Business one District that particularly Stabat can't reach the targets set. This need to be studied further does that make Stabat cannot achieve the target has been set. Of course, this needs to be studied more in where one of village in particular to the Village of Pantai Gemi District Stabat, how compliance with the community Village of Pantai Gemi in the achievement of the target land and Building Tax Rural to Village of Pantai Gemi. The Following Data From The Village of Pantai Gemi Stabat Langkat to the target and realization land and Building Tax of the year 2013-2016 can be seen from the following table:

Table 1.1. Target and realization land and Building Tax receipts Rural
Pantai Gemi Village Stabat Langkat

Year	Target	The realization of the	The percentage of (%)	The rest of the
2013	Rp. 40.000.000	Rp. 40.010.000	100,03%	-
2014	Rp. 83.000.000	Rp. 40.507.266	48,80%	Rp. 42.492.734
2015	Rp. 83.000.000	Rp. 63.457.546	76,45%	Rp. 19.542.454
2016	Rp. 110.000.000	Rp. 110.143.973	100,13%	-

Source: Revenue Agency District Of Langkat, 2018

Based on the above data it can be seen that the lack of mandatory compliance tax/society in paying land and Building Tax in the years 2014 and 2015 so that the cause of the low realization of Tax and the Building of the target set by the Government the Area. The lack of compliance of people in paying land and building tax caused by several factors one of which is: tax penalties, the quality of services and dissemination of tax.

According to Mardismo (2011:59) "tax penalty is a guarantee that the provisions of the Taxation Legislation (norms of tax) will be obeyed/obeyed/obeyed". However, in practice, it can be seen that the sanctions, both administrative sanction, and criminal sanction can't make the people obedient in paying tax on land and building. Other factors that can increase the compliance of the community in paying land and building tax is the quality of service, government Regency of Langkat improve the quality of service for the community to establish cooperation with PT Bank Sumut to facilitate the payment of tax on land and building online. The head of the Department of revenue Langkat, Muliani S "mentions with the online payment system expected acceptance of the UN Langkat the more smoothly and continues to increase". "Revenue hopes Bank Sumut add a serviced office because of the 23 Districts, still there are only six offices of the Bank of North Sumatra in the Province". (Antarasumut,29 April 2015).

Another factors that can improve compliance is to disseminate the importance of paying taxes to the community about the benefits of the land and building tax, socialized tax penalties if the community does not pay or is late paying tax and the building will be penalized by 2% each month will certainly be detrimental to society,. Government subsdistrict (Regency) in the Province, through the Department of Revenue District Langkat and the Tax Office (KPP) Pratama Binjai-Langkat, held socialization of tax on land and building sectors in rural and urban (P2) to the head of the village (kades) and the headman of Langkat District. The event also presented the socialization of Officers of the Tax Office Pratama Binjai-Langkat, including Asep Safari as the Kasi of Extending the Tax, as well as Arif Agus Cahyanto and Chess Nur Nawin of the Functional Assessment of the united nations Rural and Perkoaan. (MedanBisnis, November 21, 2013). Head Plt The department of Revenue Dra Muliani S accompanied by the staff , head of village and village to work together in achievement UN P2 which became the local tax so that it can reach the target or even beyond it. In disseminating the land and building tax Dra Muliani S said that "to Convey to the community, whether through a religious organization or association/union others, such as *perwiritan yasin,* that the UN P2 (UN The rural-Urban) this is already being PAD for Langkat District". (MedanBisnis, November 21, 2013).

B. **The formulation of The problem**

Based on the background of the author describe the researcher to formulate the research problem as follows:

1. Do tax penalties, quality of service and the socialization of effect in partial compliance to pay tax on land and buildings in the Pantai Gemi Village Stabat Langkat?
2. Do tax penalties, quality of service and the socialization of effect in simultaneous compliance to pay tax on land and buildings in the Village of Pantai Gemi Stabat Langkat?

C. **The purpose of Research**

The purpose of the author do this research is as follows:

1. For analysis and information, the influence of sanctions, quality of service and socialization in partial compliance pay land tax and buildings in Pantai GemiVillage of Stabat Langkat.
2. To analyze and determine the effect of the sanctions, the quality of service and socialization simultaneously on the compliance to pay property tax and buildings in Pantai Gemi Village of Stabat Langkat.

II. LITERATURE REVIEW

A. **Foundation Theory**

1. **Definition Tax**

Prof. Dr. Rochmat Soemitro, S. H argue that taxes are the dues of the people to the state treasury based on the law (be forced) to not get reciprocal services (contra) directly demonstrated, and used to pay general expenses. (Agoes and Trisnawati,2016:6), Prof. Dr. P. J. A, Andriani argue that taxes are the dues to the state (which can be forced) payable by are obliged to pay according to the regulations, with no got the achievements back, which can directly be appointed, and which the point is to finance spending spending-expenditure of public relation with the duty of the state to organize the government.

2. **Definition Land and Building tax**

According to Mariot Reward Siahaan (2009:77) land and building, tax is tax shown widely worn better over the permalink or utilization of the land and building, therefore every owner or utilization of land and building in Indonesia (except the earth or buildings that are excluded, for example, places of worship, cemeteries, heritage buildings, hospitals, and orphanages) will be charged tax.

3. **Basic The Tax Object sales value UN**

According to Local regulation in Langkat No. 04 the Year 2012 article 1 the value of sell the object tax is hereinafter referred to as the NJOP is the price the average obtained from the sale and purchase transactions that occur reasonably. The value of the sell the object tax is not taxable (NJOPTKP), namely the boundary value sells tax object (NJOP) on the boundary of land and building that are not subject to tax. The magnitude of the tax object sales values not taxable for any the taxpayer set at a maximum of Rp.24.000.000.00 (two twenty-four million rupiah) (Isnanto, 2014:11). According to the law Regional tax and Regional Retribution, the magnitude of the tax object sales values, not taxable set the lowest of Rp.10.000.000.00 (ten million dollars) for each of the taxpayer and the sale value of the object tax set by Local Regulations. In Local regulation in Langkat No. 04 Year 2012 article 6 states that:

a. The value of the tax object selling price (NJOP) on land and building rural & urban below Rp.1.000.000.000,- (one billion rupiah) the tariff set of 0.1% (zero point one percent)
b. The value of the tax object selling price (NJOP) on land and building rural & urban the above Rp.1.000.000.000,- (one billion rupiah) the tariff set 0.2% (zero point two percent)

4. **Definition Compliance**

Compliance is the behavior or action of taxpayers who obey the rules-the rules that have been defined not to be violated. According to Widiastuti and Laksinto (2014) tax compliance consists of 2 indicators that meet the taxation obligations and does not have tax arrears. While Nurmantu (2010:148) states that there are 2 (two) types of compliance, namely:

a. Compliance Formal
b. Compliance Material

5. **Sanctions**

According to Pranadata (2014:7), the sanction of the tax is a tool of control so that taxpayers continue to meet taxation obligations due to the presence of losses that will be obtained by the taxpayer if not pay a tax that automatically will make it mandatory the tax should think if not want to fulfill the obligations of the tax. According to Siti Fatimah (2014), the sanction of the tax consists of four indicators is felt the impact if you do not pay the UN, understand the meaning of tax penalties, know the payment procedures of the UN and the UN pays on time. In-Law Number 28 the Year 2007 on General Provisions and Tax procedures mentioned there are two types of sanctions, namely:

a. Sanctions of The Administration
b. Sanctions of Criminal

6. **Quality Services**

According to Permatasari, et al (2016) quality of service given to the taxpayer is the service public geared more as a way of fulfilling the needs community. The taxpayer service aims to maintain customer satisfaction with the taxpayer, which is expected to improve compliance taxpayers in meeting their tax obligations. So it can be be interpreted that service quality is the size of the image that is recognized the community regarding the services provided whether the community is satisfied or not. rt

7. **Socialization**

Jumiarti (2012:4) the execution of socialization to the community about land tax and the building is one of the routine activities that must be implemented so Upgrade knowledge, awareness, and concern of the community or the taxpayer in making the payment of tax on land and buildings. The socialization of tax expected to be able to bring awareness to the public to pay.
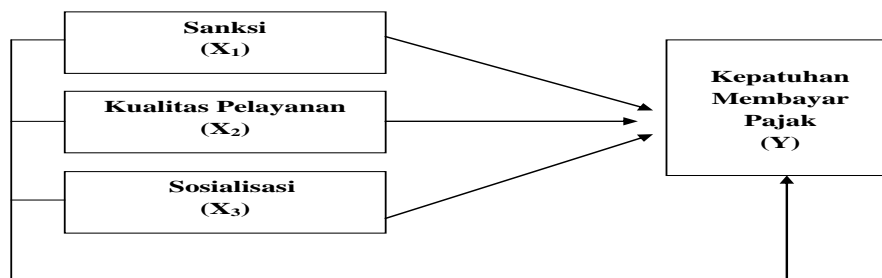
Gambar 2.1.Conceptual Framework

III. RESEARCH METHODS

A. **Approach Research**

This research is the type of research use descriptive method quantitative, which aims to explain, describe various conditions, the situation that occurred in the community that become the object in the research based on the phenomena that occur in the community.

B. **The population and Samples**

The population in this research is the Head of the Family registered in the (*www.prodeskel.binapemdes.kemendagri.go.id*) the taxpayer of land and building located in the Village of Pantai Gemi Subdistrict of Stabat, Langkat. The sampling technique in this research is *probability sampling* specialized *simple random sampling*. In this research, the sample is taken using the slovin formula. The number of population-based on the Ministry of internal Affairs of the Republic of Indonesia The Directorate General Of Government Of Villages Basic Data Of The Village 2017 said that the number of Heads of Families residing in The coastal village of Gemi Kecamatan Stabat Kabupaten Langkat amounted to 2500 The head of the Family, then the minimum sampling based on the slovin

formula is 96,15 rounded to 96 the Head of the Family to the taxpayer of the Earth and Buildings in Pantai Gemi Village of Subdistrict Stabat, The Regency Of Langkat.

C. Definition Operational and Measurement of Variables

Definition operational in this study can be seen in the following table:

Table 3.1. Operational Variables

Variable	Indicators	Description	Scale
Compliance taxpayers in paying land and building tax	According to Widiastuti and Laksinto (2014) indicators measuring compliance tax consists of: 1. Meet taxation obligations 2. Not have tax arrears	Compliance paying taxes is the willingness of the taxpayer to meet the tax liability following the rules that have been set to be implemented by taxpayers in a disciplined manner. Criteria taxpayer compliance according to the Minister of Finance Number: 74/PMK.03/2012.	Scale Likert
Sanctions	According to Siti Fatimah (2014) measurement indicators of tax penalties consisting of: 1. Feel impact if not pay UN 2. Understand the meaning of the tax penalties 3. Find out the manner of payment of the UN 4. Pay UN proper time	Sanctions tax is a guarantee that the provisions of the regulations taxation legislation (norms of tax) will be obeyed or obeyed or complied with. Or it could be in other words, sanctions taxation is a deterrent *(preventive)* so the mandatory year not breaking up the norm of the tax. (Mardismo:2013:59).	Scale Likert
Quality Services	ccording to Supriyanto (2013) measurement indicators of service quality consists of: k. The procedure services l. Requirements services m. Clarity officer n. Discipline officer o. Responsibility responsible officer p. Expertise officer q. Courtesy and friendliness of the staff r. The reasonableness of the cost of s. Certainty schedule t. Comfort	Service is a form of behavior offered by a party to the other party who can provide benefits on time and certain conditions that ultimately cause a response that better than the party receiving the service. (widiastuti and Laksinto:2014)	Scale Likert
Socialization	According to Thunder Teak Vitello (2016) indicator measurement of socialization consists of: 2. Tata how the socialization of tax 3. Frequency the socialization of tax 4. Clarity the socialization of tax given tax officers 5. Knowledge taxation.	The implementation of the socialization to the community about the united nations is an activity routine that must be implemented to improve the knowledge, awareness, and concern of the community or the taxpayer in the do UN payments. The socialization of tax envisaged is capable of giving awareness to the community in the payment of the united nations. (Jumiarti:2012)	Scale Likert

D. **Techniques Data Collection**

In primary data, the researcher spread questionnaires to taxpayers who located in the Village of Pantai Gemi Stabat Langkat. The questionnaire distributed is a statement that is enclosed where respondents will only give *tick mart* ( ) on the answer options available. This study uses *scale Likert* where the numbers start from 1 to 5. Where the number 1 for Strongly Disagree (SDA), numbers 2 to Disagree (DA), figure 3 Neutral (N), figure 4 Agree (A) and 5 Strongly Agree (SA).

E. **Techniques of Data Analysis**

Techniques of data analysis in this study using linear regression model multiple. Multiple linear regression was used to test the influence between the independent variable (X) against the dependent variable (Y). Testing this using software SPSS (Statistics Package For Social Science) V17. Multiple linear regression equation is as follows:

Y (Compliance Pay UN) = + $_1$Sanctions + $_2$ Quality Services + $_3$ Socialization +

Techniques analysis of the data used in this study are:

1. Test The Quality Of The Data

Before the data were analyzed further, the data from this study should be tested for validity and reliability beforehand. Where the quality of the data generated can be evaluated through the validity of the test and reliability

2. Test The Classical Assumption

In the classical assumption test for quantitative data using a questionnaire, testing is carried out: normality test data, test multicollinearity, and heterokedastisitas.

3. Test Hypothesis

In the test, this hypothesis is to test for Simultaneous test (F Test), test partial test (t-Test) and test the coefficient of determination (R^2).

IV. THE RESULTS OF THE RESEARCH

A. **Description Characteristics Of Respondents**

Respondents in this study based on the gender of who fills the questionnaire that men were 56 men and women amounted to 40 people. The age of respondents filling the questionnaire starts from the age of 27 years old to 73 years. The level of education of respondents that fill the questionnaire can be seen based on the following table.

Table 4.1. The Level Of Education Of Respondents

Level Education	Women	Men
SD	8	11
JUNIOR high school	4	14
High SCHOOL	18	21
D1-D3	1	-
S1	7	8
S2	2	2

Source: Pantai Gemi Stabat Langkat, 2018

B. **Test The Quality Of The Data**

1. **Test The validity of the**

Obtained the value of df = N-2 = 94 so that the value of ^{r} the tables in this research is 0,2006. From the results of the output test the validity of the above, it can be seen that ^{r} count > table means that the instrument used in this study is expressed valid.

Table 4.1. Validity Of Test Results

Variable	Item Statement	^{r} count	^{r} table	Description
Sanctions	PS1	0,825	0,2006	**Valid**
	PS2	0,646		
	PS3	0,757		
	PS4	0,696		
Quality Services	PKP1	0,712	0,2006	**Valid**
	PKP2	0,663		
	PKP3	0,538		
	PKP4	0,511		
	PKP5	0,565		
	PKP6	0,385		
	PKP7	0,633		
	PKP8	0,550		
	PKP9	0,477		
	PKP10	0,579		
	PKP11	0,669		
Socialization	PSO1	0,526	0,2006	**Valid**
	PSO2	0,385		
	PSO3	0,485		
	PSO4	0,601		
	PSO5	0,403		
	PSO6	0,721		
	PSO7	0,544		
	PSO8	0,525		
Compliance Pay Taxes	PKMP1	0,639	0,2006	**Valid**
	PKMP2	0,716		
	PKMP3	0,476		
	PKMP4	0,669		
	PKMP5	0,643		

Source: Processed Data the researcher used Spss V17, 2018

2. **Test Reliability**

Table 4.2. Reliability Test

| Variable	Cronbach alpha	Standard Reliability	Description
Sanctions	0,713	0,60	Reliable
Quality Services	0,783	0,60	Reliable
Socialization	0,625	0,60	Reliable
Compliance Pay Taxes	0,621	0,60	Reliable

Source: Processed Data the researcher used Spss V17, 2018

Based on the table above that can be seen all the variables of sanctions, the quality of the services, socialization, and compliance of paying taxes has grain question/statement reliable or reliable.

C. **Test The Classical Assumption**

1. **Test Normality**

Results chart P the Plot that the spread of data points in a clockwise direction with the line diagonal, then the data in this study shows the pattern of distribution normal. Here the picture is
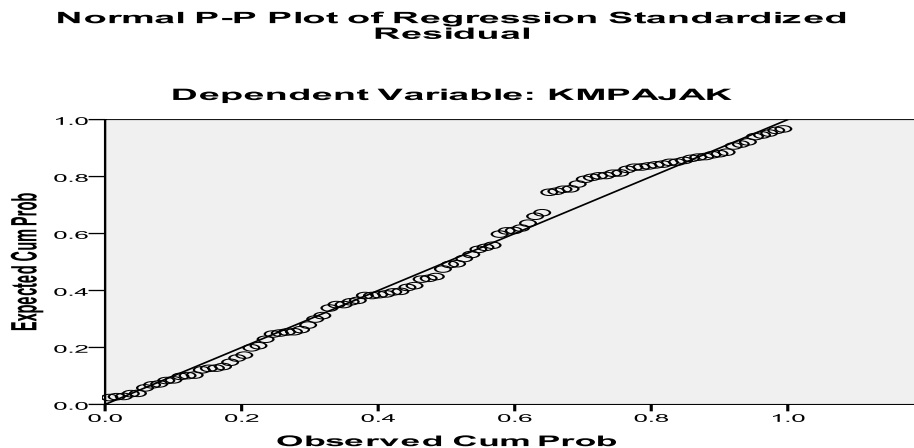
Source: Processed Data the researcher used Spss V17, 2018
Image 4.1. Normal P-Plot

Then obtained test results Kolmogorov sminorv is as follows.

Table 4.3 . The Results Of The Normality Test *Kolmogorov Sminorv*

		Unstandardized Residual
N		96
Normal Parameters[a,,b]	Mean	.0000000
	Std. Deviation	1.87409949
Most Extreme Differences	Absolute	.102
	Positive	.048
	Negative	-.102
Kolmogorov-Smirnov Z		1.004
Asymp. Sig. (2-tailed)		.266

Source: Processed Data the researcher used Spss V17, 2018

From the results of the output analysis normality test *kolmogrov sminorv* in table 4.6, it can be seen that normal data, where the value of *asymp.sig.*(2-tailed) by 0,266 which means that the value of the

asymp.sig (2-tailed) is above the = 0,05. This study regression model is proper to use because of the pass test of the normality of the data.

2. **Test Muktikolinearitas**

Table 4.4. The Results Of The Test Muktikolinearitas

Model	Unstandardized Coefficients		Standardized Coefficients				Collinearity Statistics
	B	Std. Error	Beta	Tolerance	T	Sig.	VIF
1 (Constant)	1.159	3.213		.361	.719		
SANCTIONS	.289	.072	.358	4.006	.000	.859	1.164
KPELAYANAN	.218	.048	.378	4.535	.000	.984	1.017
SOCIALIZATION	.155	.073	.190	2.131	.036	.862	1.160

a. Dependent Variable: KMPAJAK

Source: Processed Data the researcher uses Spss V17, 2018

Results the output in Table 4.4 shows that the value of *tolerance* sanctions of 0,859, the quality of service of 0,984 and socialization 0,862, all values variables are above 0.10 and the VIF value below 10. It can be concluded that the data in this research no multicollinearity between the independent variable in the regression model.

3. **Test Heterokedastisitas**

Model regression is the occurrence of heterokedastisitas.

Image 4.2. *Scatterplot* Heterokedastisitas
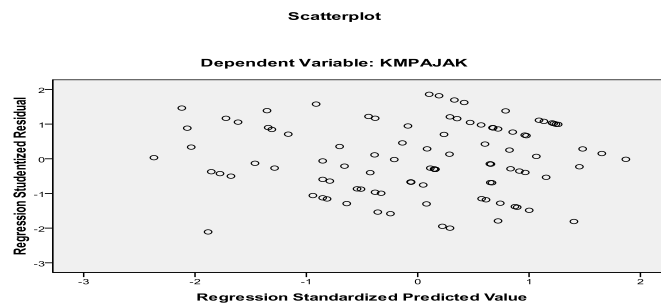
Source: Processed Data the researcher used Spss V17, 2018

From the results of the output *scatterplot* in figure 4.2 above it can be seen that the titi-point (plot) is not the absence of a clear pattern, and the dots (plots) spread to the upper and down the number 0 on the Y axis, so it can be concluded that all variables in this study free of heterokedastisitas.

D. Hypothesis Test

1. **Test F**

Table 4.5.The Results Of The F Test

ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	195.993	3	65.331	18.013	.000[a]
Residual	333.664	92	3.627		
Total	529.656	95			

a. Pred ictors: (Constant), SOCIALIZATION, KPELAYANAN, SANCTIONS

b. Dependent Variable: KMPAJAK

Source: Processed Data the researcher used Spss V17, 2018

Obtained the research results of the F test, it can be concluded that in simultaneous sanctions, quality services, and socialization influences significant compliance pays land and building tax in Pantai Gemi Village Stabat Langkat. Where the results of this research are in line with research conducted by Doni Sapriadi (2013) that the quality of service, tax penalties and awareness the taxpayer significantly influences the compliance to pay taxes the earth and buildings. And Syamsu Alam (2014) that the socialization of tax, the awareness of taxpayers and tax penalties have a significant effect on compliance of taxpayers in paying tax on land and building. From these results it can be concluded that the presence of tax penalties the firm, service quality improvement as well as the presence socialization is given regularly will give the impact that better to increase taxpayer compliance in paying taxes the earth and buildings.

2. **Test t**

Table 4.6. The results of the t-Test

Model	Unstandardized Coefficients		Standardized Coefficients				Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	T	Sig.	VIF	
1 (Constant)	1.159	3.213		.361	.719			
SANCTIONS	.289	.072	.358	4.006	.000	.859	1.164	
KPELAYANAN	.218	.048	.378	4.535	.000	.984	1.017	
SOCIALIZATION	.155	.073	.190	2.131	.036	.862	1.160	

a.   Dependent Variable: KMPAJAK

Source: Processed Data the researcher used Spss V 17, 2018

Results the output of the t-test in table 4.6 above it can be seen that From the results research the t-test that the partial, tax penalties affect a significant positive impact on compliance to pay tax on land and the building where the research is in line with the research previously conducted by the Nadwatul Khoiroh (2017) that is partial variable tax penalties have significant positive impact compliance pay land and building tax. It can be concluded that with the application of sanctions to tax a firm and a real given to the taxpayer/society are not obedient will give the influence of the compliance of paying tax on land and buildings. Then the quality of service has a significant positive partial compliance to pay tax on land and buildings where the results of this study are in line with previous research that performed by Robert Syahputra (2015) that the variable quality of the services has a significant positive impact on compliance pay land and building tax. It can be concluded that with a given the quality of good service, easily understood by the taxpayer will make the taxpayer in paying land and building tax because taxpayers feel that the service provided to them help them in carrying out the taxation.

After it is, of socialization have a significant positive partial compliance pay land and building tax were the results this research is in line with previous studies conducted by Syamsu Alam (2015) that the variable socialization effect a significant positive impact on compliance to pay tax on land and building. It can be concluded that by doing socialization land and building tax regularly to the taxpayer/society can have a positive impact on tax revenue, where the presence of socialization change the mindset of the taxpayer of the disobedient become obedient because the taxpayer is aware of the importance of paying tax on land and building time to establishing a developed area.

And contrary to the research done by the Nadwatul Khoiroh (2017) that the partial socialization has no effect significant compliance pay land and building tax, because of the lack of socialization of a given local government cause influential socialization towards obedience pay land and building tax in the Village of Gandaria. While in this study of local government conduct the socialization to the mandatory tax in Pantai Gemi Village Stabat Langkat about the importance of paying tax on land and building time to build in the developing regions and developed so it can be concluded that socialization has a significant positive against obedience pay tax on land and buildings in the Village of Pantai Gemi Stabat Langkat, in line with the research conducted by Syamyu Nature (2015) that the local government socialization activities regarding land and building tax to the taxpayer so it can be concluded that the socialization has a significant positive impact of compliance to pay tax and buildings in the Village Bringen District Lilirilau Soppeng. Based on table 4.6 above and the description above can be arranged multiple linear regression equation as follows:

$$Y = 1{,}159 + 0{,}289\ X_1 + 0{,}218\ X_2 + 0{,}155\ X_3 + e$$

3. **Test The coefficient of Correlation and Determination (R^2)**
   Table 4.7. The Results Of The Test The Coefficient Of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.608[a]	.370	.349	1.90441	1.840

   a. Predictors: (Constant), SOCIALIZATION, KPELAYANAN, SANCTIONS
   b. Dependent Variable: KMPAJAK
   Source: Processed Data the Researcher used SPSS V17, 2018

Results output the value of R in Table 4.7 shows the results at 0.608 as the value of multiple correlation, which means the sanctions, the quality of service and socialization due to the closeness of the relationship with compliance pay taxes. The Value Of R *Square* and *Adjusted* R *Square* represents the value of the coefficient of determination, but in multiple regression is more appropriate use a value of *Adjusted* R *Square* by 0,349 or 34.9%. Means of compliance to pay tax on land and the building can be explained amounted to 34.9% by the sanctions, the quality of the services and socialization, while the remaining 65.1 percent are influenced by other variables that did not enter into this research that awareness the taxpayer, knowledge of taxation, level of education and the income of the taxpayer.

V. CONCLUSION AND SUGGESTIONS
A. **Conclusion**
1. In simultaneous tax penalties, Quality of Service and Socialization positive effect on compliance to pay property tax and building. Where the higher the Sanctions, the Quality of Service and Socialization together will have an impact on compliance pay land and building tax
2. In partial tax penalties, Quality of Service and Socialization influences positive compliance pay land and building tax. Where the higher the Sanctions, the Quality of Service and Socialization together will have an impact on the compliance to pay property tax and buildings.
3. Results test determination coefficient (R^2) shows that the ability to pay a tax of land and building able to described amounted to 34.9% by the tax penalties, quality of service and socialization while the rest of 65.1 percent is influenced by other variables that are not included in this research, suppose taxpayer awareness, knowledge of taxation, level of education and the income of the taxpayer.

B. **Suggestions**
1. Expected for the tax office is to improve the quality of service that will be given to the taxpayer/society so that it can improve taxpayer compliance/community in paying the land tax and building on time.
2. Expected for tax officers to socialize with waterfall directly to the field that becomes the target of tax receipts of the earth and building for the realization of the set target. And to the taxpayer/society that to implement land tax and the building well, so that the target set can be realized well for the creation of the developing regions and forward.
3. Expected for further research that can expand the scope of the research such as expand the object of research, adding to the number of the sample used and add to the research variables.

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