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A Perspective of Theory of Planned Behavior and Attribution Theory for PBB P2 Taxpayer Compliance in Probolinggo

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Abstract: This study aims to show that attitude to comply, subjective norms, and perceived behavioral control had affect the intent to obey. Furthermore, perceived behavioral control and intention to abide affect on PBB tax compliance refers to the Theory of Planned Behavior. This study also adds a variable: the sanctions, that refers to Attribution Theory which predicted to affect PBB taxpayer compliance behavior. The sample was PBB taxpayers who have tax object in Probolinggo. The results showed that the attitude to obey had positive influence on the intention to comply, subjective norms had negatively affected on the intention to obey and perceived behavioral control had positive influence on the intention to obey. Moreover, these results also prove empirically that the intention to obey and perceived behavioral control had positive effect on PBB tax compliance, while the sanctions have no effect on PBB tax compliance. In addition, the intention to obey have the effect of partial mediation on relationships perceived behavioral control and PBB taxpayer compliance.

Keywords: attitude to comply, subjective norms, perceived behavioral control, intention to comply, sanctions, PBB taxpayer compliance

INTRODUCTION

Tax compliance issues are a classic problem encountered in almost all countries that implement taxation systems (Ministry of Finance, 2014). This is due to taxes as a source of state revenues which is used to finance government spending and development. In addition, tax is the most important source of revenue because it is the safest and sustainable source of revenues (Lutfi, Inayati, Hendrawan and Rosdiana, 2013: 2). Therefore, taxpayer compliance becomes very important to increase state revenues.

Law Number 28 of 2009 concerning on Regional Tax and Retribution states that land and building tax of urban and rural areas is diverted as local tax. The local government accepts land and building tax of urban and rural areas responsibility by January 1, 2014 (Darwin, 2014: 2).

Probolinggo Municipal Government declares its readiness to accept the land and building tax of urban and rural areas transfer in 2013 (Directorate of Extension Services and Public Relations, 2012). This new tax is an opportunity as well as a challenge for the Government of Probolinggo. This tax becomes a new source to increase local revenue. One hundred percent of revenues from land and building tax of urban and rural areas will become regional income (Anonymous, 2012). Things are very different when land and building tax of urban and rural areas has not become a local tax, district / municipal governments only obtain a share of 64% (Directorate of Extension Services and Public Relations, 2012).

The land and building tax of urban and rural areas is a kind of immovable tax (Lutfi et al, 2013: 23), long-term, relatively stable and continuous value so that the land and building tax of urban and rural areas can be the most potential source of revenue for financing local government autonomy (Youngman, 1994). The land and building tax of urban and rural areas is a tax imposed on all levels of society, from small to medium-sized to upper-class communities (Revenue and Financial Assets, 2016: 1). The amount of tax is determined solely by the conditions of the tax object. This has led to property taxes as the largest contributor to autonomous regional governments in 48 countries (Youngman, 1994).

In 2013, the Government of Probolinggo managed to realize the acquisition of land and building tax of urban and rural areas amounting to Rp. 4.952.240.684,00. In the following year, the land and building tax of urban and rural areas acquisition increased by 15.84% to Rp. 5.736.612.050,00. The realization of the land and building tax of urban and rural areas subsequently experienced a slight increase of 0.38%, so that regional revenue received through the land and building tax of urban and rural areas in 2015 was Rp. 5.758.525,002.00. Probolinggo PAD also increased from 2013-2015. In 2013, local revenues of Probolinggo city amounted to Rp.78.355.777.788,16. Furthermore, the local revenues of Probolinggo increased by Rp. 56,707,028,099,45 (72,37%) to Rp. 135,062,805,887.61 in 2014. In 2015, the amount of local revenues increased by 5.46% to Rp.142.434.720.375,28. The above description shows that the revenue revenue from the land and building tax of urban and rural areas has always increased so that the local revenues of Probolinggo City also increased.

Nevertheless, the obtained land and building tax of urban and rural areas with the potential land and building tax of urban and rural areas realization obtained by the Government of Probolinggo City from 2013-2015 still showed a tax gap. In 2013, the expected potential tax

was Rp. 5,649,827,473.00 and the realized amount of tax was Rp.4,716,360,032.00, so there was a difference between the potential and the realization of land and building tax of urban and rural areas amounted to Rp. 933.467.441,00 or equaled to 16,52%. In the following year, the proposed potential tax was Rp. 5.972.950.977,00 but only Rp. 5.123.202.777,00 was achieved successfully. This involves the amount of arrears of Rp. 849,748,200.00 or 14.23% although in the year 2014 the amount of arrears has decreased slightly compared to the previous year. However, the number of land and building tax of urban and rural areas arrears in 2015 has increased again at Rp. 930. 341.266,00 or 15.15% obtained from the potential difference of Rp. 6,140,416,898.00 with the realization of Rp. 5.210.075.632,00. Whereas, according to the tax function as budgeter, the success of taxation is measured through the appropriateness of the tax payment with the principal of the determination in the relevant year (Harisman, 2009). The percentage of land and building tax of urban and rural areas arrears remains unstable ranges from 14% to 17% and does not show the downward trend of land and building tax of urban and rural areas arrears. The land and building tax of urban and rural areas arrears are a form of land and building tax of urban and rural areas taxpayer non-compliance in carrying out its tax obligations.

Non-compliance of land and building tax of urban and rural areas tax payer is a matter of particular concern to the Government of Probolinggo. Land and building tax of urban and rural areas taxpayer non-compliance will affect the reduction of land and building tax of urban and rural areas revenues which since 2013 has become a new tax source for the government of Probolinggo. Reduced revenues will impact on Local Government Revenue reductions. Whereas Local Government Revenues should be the largest financial source of local government financing as a form of regional autonomy (Suhadak and Nugroho, 2007: 197; Lutfi, et al, 2013: 2). In addition, the amount of land and building tax of urban and rural areas is a form of local community support for the autonomous status of the region (Lutfi, 2006). This is a driving force for the government to immediately resolve the issue of land and building tax of urban and rural areas taxpayer non-compliance by increasing their compliance (Simanjuntak and Mukhlis, 2012; Chau, 2009; Mustikasari, 2007). In this context, the form of tax compliance is paying land and building tax of urban and rural areas. The compliance of the land and building tax of urban and rural areas taxpayer will increase local revenue and will also affect regional finances (Wiranata, Anwar and Supranoto, 2014). Furthermore, regional finance is useful for financing the implementation of governmental activities in order to realize the welfare of local communities

(Simua Mukhlis and, 2012). This can be interpreted that the higher level of land and building tax of urban and rural areas taxpayer compliance in Probolinggo then the more growing and developing the development of Probolinggo.

Factors affecting the success of taxation, including the land and building tax of urban and rural areas are tax law, tax policy, tax administration and taxpayer (Kahono, 2003). Directorate General of Taxation considers tax law, tax policy and tax administration are controllable factors, while the taxpayer is an uncontrollable factor (Suyatmin, 2004). Therefore, the tax collection will be easier if there is good cooperation between the two parties, namely the active role of tax officers and the willingness of the taxpayers (Irwansah and Akbal, 2016). The willingness of the taxpayer to pay taxes is paramount.

The above description attracts the researchers to take individual behavioral factors within this land and building tax of urban and rural areas taxpayer compliance study. Such behavioral factors refer to the perspective of Theory of Planned Behavior or Theory of Planned Personality. Planned Theory is one theory that explains the factors in the individual that play as an important role to predict and explain human behavior (Ajzen, 1991). This theory is influenced by beliefs that affect attitudes toward certain behaviors, subjective norms and perceptions of behavioral control. All three factors influence the intention to determine whether the behavior will be done or not (Azwar, 2015: 12). The theory of planned behavior is originated from psychological studies, but this theory has been widely used in tax behavior research (Damayanti, 2015, Pangestu and Rusmana, 2012; Ernawati, 2010; Hidayat and Nugroho, 2010; Mustikasari, 2007; Bobek and Hatfield, 2003).

Bobek and Hatfield (2003) found that taxpayer non-compliance attitude had a significant effect on non-compliance intention. On the contrary, the results of Hidayat and Nugroho (2010) did not succeed in proving that taxpayer non-compliance affected the intention of non-compliance. In Indonesia, particularly Agency as taxpayer in Jakarta Pluit Small Taxpayer Office managed to prove that the positive factor affecting the intention only comes from the attitude and control of perceptive behavior (Ernawati, 2010). Similar result was also obtained by Mustikasari (2007) on tax non-compliance test, that is only attitude and control of perceptive behavior that have positive effect on non-compliance behavior. In contrast, the results of Pangestu and Rusmana's (2012) research on Taxable Entrepreneurs in Purwokerto Small Taxpayer Office, this

study proved that attitude, subjective norms and control of perceptive behavior have a positive effect on intention to be compliance.

Differences in taxation research results above attract the interest of researchers to test the compliance of land and building tax of urban and rural areas taxpayer in Probolinggo city using the framework of Theory of Planned Behavior. The researchers include sanction as an additional variable to predict compliance behavior. The reason of including sanction as an additional variables is that since 2013 the Government of Probolinggo City is willing to accept the transfer of land and building tax of urban and rural areas as a local tax which subsequently the tax collection activities and its success of revenue from the land and building tax of urban and rural areas are fully the responsibility of the Government of Probolinggo. The existence of sanctions is expected to encourage land and building tax of urban and rural areas within Probolinggo city to be compliance in carrying out their tax obligation.

In accordance with the prevailing provisions, the land and building tax of urban and rural areas tax payers will receive Notification of Tax Due (SPPT) as an initial form of land and building tax withdrawal. Through the Notification of Tax Due, the taxpayer understands the tax payable to be paid and the due date for payment, i.e no later than 6 (six) months since the receipt of the Notification of Tax Due received by the Taxpayer (Local Act of Probolinggo Number 50 of 2013, Article 10). Taxpayer has the opportunity to pay the land and building tax within 6 months. If the taxpayer passes from the due date for payment then they will get a fine sanction (Piri, 2013).

The payment of the land and building tax after the due date is subject to a fine of 2% per month, which is calculated from the due date until the payment is due for a maximum period of 24 months (Widodo, Widodo and Puspita, 2010: 75). Jatmiko's research (2006), Muliari and Setiawan (2010), Basri et al., (2014), Purnamasari, Sukirman and Pratiwi (2016) prove that tax sanctions can improve taxpayer compliance. In other words, taxation sanctions are a tool to prevent taxpayers from violating taxation norms (Mardiasmo, 2013: 59).

The compliance of the land and building taxpayer is closely related to the taxpayer's perception of the land and building tax itself. The perception is influenced by the internal and external conditions of the taxpayer. Attribution Theory argues that when individuals observe a person's behavior, they want to try to determine whether the behavior is caused by a person's character (internal factor) or situation (external factors) (Mencer and Clayton, 2012: 22). Based

on Attribution theory, taxation sanction is an external cause that can influence the taxpayer to take decisions in carrying out its tax obligations.

LITERATURE REVIEW AND HYPOTHESES

Theory of planned behavior

Theory of planned behavior considers that a person's behavior is influenced by one's intention to perform or not to engage in a behavior. One's intention to behave is influenced by attitudes toward behavior, subjective norms and control of perceptive behavior, even intention and control of perceptive behavior interact to form certain behaviors.

Attitude is one's view of an object (Trivedi et al, 2005) which is expressed as a favorable or unfavorable feeling on the object (Berkowitz, 1972 quoted Azwar, 2015: 5). Attitudes will evaluate the advantages or disadvantages that individuals will accept in realizing a behavior (Ajzen, 1991). However, attitude is not behavior, attitude is a tendency to behave in certain ways toward object attitude (Miladia, 2007).

The subjective norm focuses more on the pressures of the social environment which is received by individual in taking or not taking an action (Ajzen, 2006). Subjective norms are formed by normative beliefs, a beliefs about normative expectations and individual motivations to meet the expectations of others around them (Mustikasari, 2007). In general, a person tends to have a compromise attitude or in the direction of the person who is considered important. This tendency is partly due to the individual's desire to affiliate and avoid conflict with someone who is considered important (Wawan and Dewi, 2011: 36).

The final factor for predicting intention is the perception of control behaved. This perceptive behavior control refers to a person's ability to perform certain actions (Ajzen, 2006) by looking at the ease or difficulty that will be encountered in performing such behavior. Perceptive behavior control is formed on the basis of control beliefs. This control belief is based partly on past experiences when performing certain behaviors, but can also be derived from the experience or information of others about the difficulty or ease of doing such behavior. The control of this perceptive behavior is very important because the behaviors shown are not entirely on the individual's own volition (Ajzen, 2005).

In the theory of planned behavior, only the control of perceptive behavior has an indirect and direct influence on behavior. The indirect effect is the effect of controlling the intention on

the behavior so that the individual is aware that he or she has the limitation to perform the behavior. Intention itself is an indicator of individual readiness to conduct a behavior and intention has a direct influence on behavior (Ajzen, 2006). However, the expression of intention may be manifested if the behavior is under the control behaved, that is, the moment the person can decide to be willing or not to realize the action (Ajzen 1991).

Attribution theory

Attribution Theory was first initiated by Heider (1958), which states that basically every individual is an amateur scientist who tries to understand the cause of others to behave in certain ways. This theory explains that the behavior of individuals is determined by the presence of factors that exist in the internal individuals and factors derived from external individuals. Therefore, in behaving, the individual will be motivated based on his or her understanding of the cause of a particular event or the environment in which the individual is living.

According to Luthans (2006), attribution leads to how one explains the cause of one's own or someone's own behavior. Attribution is a person's cognitive process in drawing conclusions on the rationalization of his or her behavior. In general, attribution theory consists of two types: dispositional attribution assumes that a person's behavior is caused by self-nature or psychological elements, while external attribution indicates that one's behavior is affected by the situation in which the person is located (Sarwono and Meinarno, 2011: 32).

In this study, tax compliance can be influenced by internal factors and external factors of the land and building tax taxpayer itself. Internal factors come from within the taxpayer such as taxpayers' beliefs about the tax itself. Internal factors have been described by the Theory of Planned Personality through attitude constructs. External factors are caused by the outside pressure of the taxpayer. One of the things that can push the taxpayer externally is the existence of law enforcement in the form of sanctions (Supriyadi, 2014).

Attitude to be compliance influences intention and compliance

Attitudes have an important role to explain the behavior of individuals in their environment (Mustikasari, 2007). A person who supports land and building tax taxpayer compliance, then the person will be positive to perform his or her tax obligations. Conversely, if the taxpayer is not in favor of compliance behavior, then the person will be negative by not fulfilling his or her tax obligations (Miladia, 2007). In addition, individuals also consider the advantages or disadvantages received in taking an attitude (Achmat, 2013). Kirchle, Hoelzl and

Wahl (2008) explain that taxpayers who have the attitude that tax evasion is a favorable thing will intend to be compliance in his or her tax obligation while taxpayers have the attitude that tax evasion is a disadvantage will intend to not be compliance.

Some researches on taxation indicate that obedience by private taxpayers in Central Java Province has a positive effect on the intention to be compliance (Damayanti, 2015). Research on the attitude of taxable entrepreneurs compliance who are included in the list in Purwokerto Small Taxpayer Office also produce a positive influence on the intention to compliance (Pangestu and Rusmana, 2012). Similarly, the study of compliance attitude with the agency taxpayer respondents in Jakarta Pluit Small Taxpayer Office resulted that compliance positively affects the intention to be compliance (Ernawati, 2010). The same research results were also found by Winarsih (2014) examining land and building tax of rural and urban areas taxpayers in Sukoharjo District. In her research, Winasih (2014) shows that empirically negative attitudes will increase the intention of non-compliance.

H1 = Attitudes to be compliance positively affects the intention to be compliance.

Subjective norm influences the intention to be compliance

The subjective norm is an individual's view of the surroundings pressure to follow or not to follow certain behaviors (Ajzen, 1991, Achmat, 2013). A similar opinion is proposed by Bobek and Hatfield (2003) that subjective norms refer to a person's beliefs about whether certain individuals or groups agree or deny an individual a particular behavior, and the extent to which the individual is motivated to adapt to other individuals or groups.

In taxation, subjective norm refers to the influence of the people around the taxpayer, if the taxpayer environment supports tax compliance then tax compliance is considered obligatory (Damayanti, 2015). In the research on taxpayers in Italy and the UK, social norms managed to influence taxpayer's decision to pay taxes (Cullis, Jones and Saviona, 2012). Research conducted in Indonesia, particularly private taxpayer in Central Java Province proves that subjective norms have a positive influence on intention to be compliance (Damayanti, 2015). The same results are also shown by the taxpayer entrepreneur's compliance study registered in Purwokerto Small Taxpayer Office that subjective norms increase the intention to be compliance (Pangestu and Rusmana, 2012).

H2 = subjective norm positively affects the intention to be compliance.

Perceptive behavior control influences the intention to be compliance

Perceptive behavior control is one of the predictors of intention. Perceptive behavior control affects intentions with the assumption that behavioral control of perceptions will motivate individuals. If individual beliefs do not have the resources or opportunities to perform certain behaviors, then likely they will not form the intention to behave in certain way (Jogiyanto, 2008).

The research finds that perceptual behavior control has a positive effect on the intention to comply with private taxes in Central Java Province (Damayanti, 2015). Pangestu and Rusmana research (2012) provide the same result that perceptual behavior control positively influence to intention to comply within Taxable Entrepreneur in Purwokerto Small Taxpayer Office and research on agency taxpayer compliance in Jakarta Pluit Small Taxpayer Office also produce positive influence of perceptual behavior control to intention to be compliance (Ernawati, 2010). Testing on the side of non-compliance also shows that the perceptual behavior control increases the intention to be non-compliance (Mustikasari, 2007)

H3 = Perceptual Behavior Control positively affects the intention to comply

Intention to be compliance influences taxpayer's compliance with land and building tax

Ajzen (1991) explains the intention is expected to influence behavior, so the intention is referred to as a central factor in the Theory of Planned Behavior. Intention is assumed to receive motivation that can influence behavior, that motivation affects how much individual effort displays obedient behavior.

Successful studies have proven the effect of intention to adhere positively to tax compliance behavior (Damayanti, 2015, Pangestu and Rusmana, 2010; Ernawati, 2010). Research on non-compliance of personal taxpayer also successfully influence the intention to not adhere positively (Hidayat and Nugroho, 2010). Research on agency taxpayer non-compliance in Surabaya indicates that tax professional intention to embezzle has a positive effect on non-compliance of tax (Mustikasari 2007).

H4 = Intention to be compliance positively influence land and building tax taxpayers

Perceptual behavior control influences land and building tax taxpayer's compliance

In Ajzen's theory, perceptual behavior control has two influences, in addition to the influence on intention, it also affects individual's behavior. Perceptual behavior control in taxation is how strong a taxpayer's control level is in performing certain behaviors (Pangestu and Rusmana, 2012). Successful research proves empirically about the positive influence of perceptual behavior control on tax compliance behavior (Damayanti, 2015; Pangestu and Rusmana, 2012; Ernawati, 2010).

H5 = Perceptual behavior control positively influences the compliance of land and building tax taxpayer

Sanction influence land and building tax taxpayer compliance

Tax sanction is a guarantee that the provision of taxation will be complied with. In other words, tax sanction is a preventive tool so that taxpayer does not violate the norms of taxation (Mardiasmo, 2013: 59). Taxpayer will fulfill their tax obligations when viewing tax sanctions will result in greater losses (Jatmiko, 2006).

Previous research has proven that sanctioning increases personal taxpayers compliance in Semarang City (Jatmiko 2006). Muliari and Setiawan (2010) also conduct a study on Personal taxpayers in East Denpasar Small Taxpayer Office and show similar results that taxpayer perceptions of tax sanctions have a positive effect on personal taxpayer reporting compliance. Different research subjects were selected by Purnamasari, Sukirman and Pratiwi, (2016) which address land and building tax of rural and urban areas taxpayer in the city of Banjar West Java, while Wulandari and Suyanto (2014) choose land and building tax of rural and urban areas taxpayer in Sleman Regency. The results show that sanctions affects taxpayer compliance in paying the land and building tax of rural and urban areas.

H6 = Sanctions have a positive effect on land and building tax of rural and urban areas compliance.

According to the aforementioned explanation, thus the theoretical framework of this research is presented in the following Figure 1.

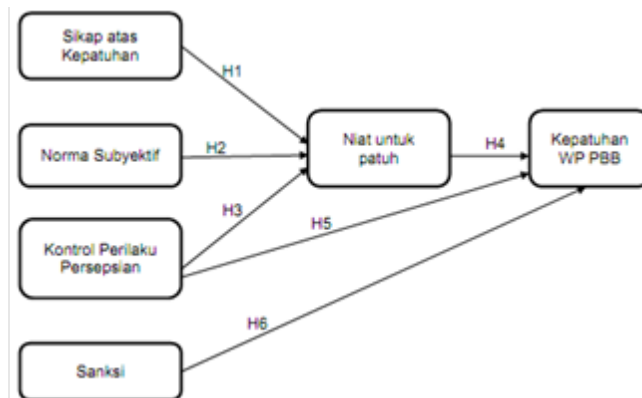


Figure 1. Theoretical Framework

METHODS

This research employed quantitative approach because this research performs theoretical testing through the measurement of variables by using statistical procedures (Abdillah and Jogyanto, 2015: 7). Variables used in this study refers to the Theory of Planned Behavior and Attribution Theory. The relationship between variables examined in this research using SEM PLS analysis.

This study took land and building tax of rural and urban areas taxpayer who utilize tax objects in Probolinggo city as an analytical unit. Based on data obtained from Office for Management of Regional Revenue, Finance and Assets Probolinggo City, in early 2015 Office for Management of Regional Revenue, Finance and Assets printed Notification of Tax Due as much as 65,420 copies. The population of land and building tax of rural and urban areas taxpayer is spread to 29 urban villages in Probolinggo City.

To calculate the number of research samples, the researchers used Table Determination of the Number of Samples of Population with 5% error level (Sugiyono 2016: 71). In the table, it mentioned that if the population of 50000 to 75000, the suggested sample is 346.

The sampling technique of this research used non-probability sample technique. The reason for the selection of this technique is the unavailability of the list of all taxpayers of the city of Probolinggo as the members of the population (Morissan, 2012: 114). The researcher used purposive sampling because the sample used was chosen based on certain guideline (Morissan, 2012: 118). Morissan (2012: 118) further explains that the sample guideline determines the

limits of the number or category of respondents available to be taken. Thus, the researchers took people who have tax objects in the Probolinggo city as the respondents.

This study utilized SEM-PLS for data analysis and hypothesis testing. The use of SEM is because SEM's ability to test complex research models simultaneously and in addition, SEM is capable of analyzing variables that can not be measured directly (Sholihin and Ratmono, 2013: 3-4). In this research model, there are two dependent variable and its construct measurement used indicator or manifest variable and thus, PLS was chosen as the right data analysis.

Operational Definition

Attitude to comply with land and building tax payment is an individual belief to expose or not to expose behavior of compliance in paying land and building tax. The indicators of the land and building taxpayer's stance on compliance with land and building tax payment used was adapted from Ernawati (2010) and Budiyati (2014) studies, namely: the willingness to pay taxes correctly, the contribution to the state, the feeling of benefiting from the tax system, the feeling of transparent tax utilization.

Subjective norms lead to social pressure from the surrounding environment to individuals in order for individuals to do or not to do a certain behavior. Measurement of instruments was taken by using the consent of the closest people to determine the decision in paying taxes. The parties employed in this study was adapted from the research of Trivedi (2005); Budiyati (2010); Ernawati (2010) consisted of family, friends, tax officers, office superiors, and news media.

Perceptual behavior control is an individual's belief in the difficulty or easiness of exposing certain behaviors. In relation to the use of the law and building tax payment proof within Law Number 28 on 2009 states that when the taxpayer wishes to transfer the land and / or building rights, the taxpayer must settle his or her tax obligations first. In addition, Land Deed Official or Notary, Head of the auction service office, Head of the Defence Office will provide services to the taxpayer after the taxpayer submits the payment proof of tax (Law No. 28 of 2009, article 91). Indicators for measuring perceptual behavior control was adapted from Ernawati's (2010) and Law No. 28 of 2009, consisted of probability of being questioned by the tax authorities, the possibility of imposing fines, the desire to transfer rights, and the availability of administration management.

Individual's intention to be compliance serves as one's motivation to comply with his or her tax obligation. In measuring this variable, this research employed indicators suggested by Damayanti (2015) and Ernawati (2010). It consists of individual's tendency on taxation provision compliance, individual's decision to comply with taxation provision, and individual's willingness to be consistent in tax compliance.

Whereas, individual's taxation compliance as indicator in this research was compliance of land and building tax of rural and urban areas suggested by Budiyati (2014), Ernawati (2010), and Kahono (2003). It consisted of prompt tax payment, exact amount of payment, and accurate reporting of payment.

Taxation sanction is a guarantee that taxation provision will be complied by the individual. On other words, taxation sanction takes a role as an instrument to avoid taxpayer in disobeying taxation norms (Mardiasmo, 2006: 39). Further, taxpayer will fulfill his or her tax obligation and consider that taxation sanction will result a much more losses to the taxpayer (Jatmiko, 2006). This research used sanction indicator suggested by Purnamasari, Sukirman and Pratiwi (2016) and Muliari and Setiawan (2011). It consisted of giving reasonable sanction, imposition of rather severe sanction is one of the educational approach to educate taxpayer, zero tolerance of sanction, negotiable sanction imposition.

RESULTS

The respondents of this research was a land and building taxpayers who have taxable object in Probolinggo City. The distribution of reseacrh questionnaire was conducted through four ways. First, the researchers directly distributed the questionnaire to the civil servants in urban village office as land and building taxpayers in Probolinggo City. Second, the researchers utilized online questionnaire by using google form to obtain the data from respondent who cannot be directly approached. Third, the printed or online questionnaire was given to the researchers' collegues. Fourth, the researchers were directly come to the taxpayer, through door-to-door visit or through community gathering. During eight days in November 2016, the researchers successfully obtained 400 respondents. The summary of questionnaire distribution and returning is presented in the following Table 1.

Table 1. Sample and Returning Rate

Questionnaire	Amount
Distributed questionnaire	612
Unreturned questionnaire	(212)
Unprocessable questionnaire	(31)
Usable questionnaire	369
Returning rate of questionnaire = $(369/612) \times 100\%$	60,29%

A number of 369 questionnaires were then processed as the main research data. This number has fulfilled the minimum number set before, 346 questionnaire.

Convergent Validity Testing

Table 2. Loading Factor and AVE Value

Construct	Indicator	Loading Factor	AVE
Attitude	SK1	0,729	0,547
	SK2	0,829	
	SK3	0,650	
Subjective Norm	NS1	0,671	0,649
	NS3	0,895	
	NS4	0,833	
Perceptual Behavior Control	KPP1	0,595	0,648
	KPP2	0,971	
Intention	N1	0,797	0,617
	N2	0,860	
	N3	0,689	
Compliance	P1	0,830	0,513
	P2	0,827	
	P3	0,577	
	P4	0,588	
Sanction	S1	0,766	0,664
	S2	0,822	
	S3	0,853	

Table 2 above presents that both loading factor and AVE values are above 0.5. Therefore, it has no convergent validity within the tested model.

Discriminant Validity Testing

Table 3. Cross Loading Value

	KPP	N	NS	P	S	SK
KPP1	0,595	0,059	0,379	0,094	0,060	0,107
KPP2	0,971	0,247	0,128	0,271	0,234	0,297
N1	0,204	0,797	-0,061	0,524	0,154	0,381
N2	0,230	0,860	-0,162	0,672	0,235	0,333
N3	0,079	0,689	-0,118	0,401	0,448	0,250
NS1	0,170	-0,073	0,671	-0,104	0,077	-0,068
NS3	0,212	-0,149	0,895	-0,107	0,027	-0,066
NS4	0,124	-0,113	0,833	-0,092	0,062	-0,073

P1	0,275	0,601	-0,085	0,830	0,203	0,375
P2	0,174	0,674	-0,159	0,827	0,143	0,347
P3	0,190	0,260	0,004	0,577	0,306	0,227
P4	0,076	0,261	-0,048	0,588	0,237	0,268
S1	0,194	0,318	0,039	0,202	0,766	0,212
S2	0,158	0,268	0,043	0,217	0,822	0,219
S3	0,185	0,222	0,063	0,234	0,853	0,152
SK1	0,294	0,313	-0,045	0,252	0,203	0,729
SK2	0,165	0,344	-0,162	0,382	0,170	0,829
SK3	0,180	0,251	0,054	0,326	0,150	0,650

Table 3 shows that the loading indicator value to construct tested is higher than loading indicator value to other construct, thus, convergent validity of this model is fulfilled.

Reliability Testing

Tabel 4. Cronbach's Alpha and Composite Reliability Results

Construct	Cronbach's Alpha	Composite Reliability
SK	0,582	0,782
NS	0,735	0,845
KPP	0,556	0,777
N	0,692	0,827
P	0,716	0,804
S	0,746	0,855

Table 4 shows that composite reliability score is higher than 0.7 for each construct, therefore, the reliability testing is fulfilled.

Structural Model Evaluation

Tests on the structural model was conducted by looking at the value of R square. R square value is used to measure the level of variance of change of independent variable to the dependent variable (Jogiyanto, 2011: 72).

Table 5. R square Value

R Square	
Intention	0,205
Compliance	0,495

Table 5 shows that R square on the intention variable is 20.5%. It means attitude variable, subjective norm and perceive behavior control contribute 20,5% to intention variable, while the rest 79,5% were influenced by other variable which was not examined in this research.

R square value for compliance variable is 49,5%. It can be interpreted that the variable of intention and sanction contributed 49.5% to the compliance variable, while the rest of 41,5% were influenced by other variable which was not examined in this research.

In addition to looking the value of R square values , the feasibility of inner model can be done with predictive relevance (Q square). The calculation formula Q square as follows:

$$\begin{aligned}
 Q^2 &= 1 - (1 - R_1^2) (1 - R_1^2) \\
 &= 1 - (1 - 0,205) (1 - 0,495) \\
 &= 1 - (0,795)(0,505) \\
 &= 0,598525
 \end{aligned}$$

Based on the above calculation, the value of Q 2 of 0.598525 or 59.85% illustrates that the research model has predictive relevance. This research model can explain the data variant of 59.85%, while the rest is explained by other variables.

Hypothesis Testing

Hypothesis testing of this research is accepted if $t \text{ statistic} > t \text{ table}$. In addition, the hypothesis is accepted if there is a direction relationship in accordance with the predefined hypothesis. The researchers determined a significant level of 5%. The p-value results on the SmartPLS 3 output are the results of a one-tailed test. If the p value is less than 0.05 it means there is a relationship between the constructs.

Table 6 Hypothesis Testing results

	Coefficient	t value	P value
Attitude -> Intention	0,354	7,229	0,000
SN -> Intention	-0,150	3,557	0,000
PBC -> Intention	0,160	3,750	0,000
Intention -> Compliance	0,663	14,727	0,000
PBC -> Compliance	0,101	1,905	0,029
Sanction -> Compliance	0,029	0,619	0,268

Intention is a mediation variable, therefore perceptive behavioral control (PBC) test was done twice, that tested direct effect of PBC variable to compliance variable, and indirect effect of PBC variable to intention variable and compliance variable simultaneously.

Table 7 Direct Testing of Perceptive Behavioral Control to Compliance

	Coefficient	t value	P value
PBC -> Compliance	0,272	4,673	0,000

DISCUSSION

The first hypothesis of this study states that attitude to be compliance positively influences the intention to be compliance. The result of this study proves that attitude to be compliance positively influences the intention to be compliance. The more positive the land and building taxpayers attitude to be compliance, the stronger the intention of the taxpayers to be compliance. Therefore, the first hypothesis of this study is accepted.

This result is in line with the the result found by Ernawati (2010), Pangestu and Rusmana (2012), and Damayanti (2015). In addition, this result also affirms Planned Behavior Theoty suggested by Ajzen (1991) which states that attitude on the behavior is one of the elements which influences the intention. When land and building taxpayers feel that the compliance to pay taxes on land and building is a beneficial matter, the taxpayers will have a positive attitude and intentionally pay the taxes in accordance with the land and building tax provision.

Further, the result of this study indicates that the more positive the attitude of land and building taxpayers in Probolinggo City, the stronger the intention of land and building taxpayers of Probolinggo City to be compliance on the regulated land and building tax provision. According to the descriptive statistics, land and building taxpayers in Probolinggo City believe that paying land and building tax is the ultimate obligation of the entire citizen of Indonesia. Also, the taxpayers believe that paying land and building tax is one of the citizen's contribution toward local development. This positive perception and belief are required to be instilled to the entire citizen through the improvement of services, the improvement of local development, and education to the entire citizen as an eligible taxpayers in Probolinggo City.

In addition, there are some important matter which the Probolinggo City Local Government needs to take into account to encourage the positive attitude to be compliance in understanding tax obligation among taxpayers. The local government of Probolinggo City needs to improve the transparency regarding the utilization of local revenue from taxpayers. This is important to be taken into account by the local government of Probolinggo City since it reflects

the accountability of the local government regarding the utilization of taxpayers' money which encourage the taxpayers to pay the tax. Accessible and uncomplicated taxation also contribute to the positive perception and belief of land and building taxpayers in Probolinggo City. This is indicated by the results of this study which prove that the taxpayers tend to choose the most accessible way of paying tax and the nearest place to pay. In this case, sub-district municipal office is the nearest place to pay tax.

The hope and expectation of land and building taxpayers offers an opportunity for the tax officers, both in sub-district municipal office or Office for Management of Regional Revenue, Finance, and Assets to improve the service. The tax officers need to take into account important elements and matters to improve taxpayers' positive attitude and perception to construct their positive intention to be compliance with land and building tax provision such as give understanding the tax role as local development source, provide alternative land and building tax payment point, and provide education to the citizen regarding the benefit of land and building tax as well as its transparency of utilization.

The second hypothesis states that the subjective norm positively influence the taxpayers' intention to be compliance. The result of this study shows that subjective norm negatively encourages the taxpayers to have intention to be compliance with tax provision. Further, it indicates that the stronger the taxpayers' subjective norm, it does not influence the intention to be compliance. Thus, the second hypothesis is rejected. Ajzen (1991) states that in several implementation of Planned Behavior, the most probable condition is attitude which significantly influence intention. On the other studies, it could reveal that attitude and perceptive behavioral control influence intention or the three predictor contribute to the intention. Therefore, the results obtained regarding behavior and situation are varied.

In the result of descriptive statistics of research data, respondents of this study have different characteristics, either from gender, age, educational background, type of work, location of the tax object and as a result, each respondent has different concerns in receiving influence from the surrounding environment. Families as the closest party to the land and building taxpayer was not enough to affect taxpayers' intention to comply with tax provision. Likewise with land and building tax officers, as a government representation are not sufficiently able to influence land and building taxpayers' intention to comply with tax provision. This condition should be taken into account by government as an urgent concern, as land and building tax

officials, they should have a strong influence to increase the intention of the land and building taxpayers to comply with the tax provision. Land and building tax officers are assigned to submit Notification of Tax Due to the taxpayer and provide services to deposit taxpayers' payment to Bank Jatim (local state-owned bank). The expectation and trust of taxpayers to land and building tax officers should be strictly maintained.

The third hypothesis is the perceptive behavior control which has a positive influence on the taxpayers' intention to comply with tax provision. The results provide evidence that the perceptive behavior control positively affects the intention to comply with the tax provision. The higher the perceptive behavior control, the stronger the intention of the taxpayers to comply with tax provision. The third hypothesis in this study is accepted.

The results of this study support Damayanti's research (2015); Pangestu and Rusmana (2012) and Ernawati (2010). In addition, this study also supports the Theory of Planned Behavior (Ajzen, 1991) which states that the perceptive behavioral control is one of the predictors of intention. Perceptive behavior control is a belief of the land and building taxpayers when they are in a situation that supports to be compliance in certain provision and regulation, then the control of perceptive behavior will motivate the land and building taxpayer to be compliance.

The results of this study affirms that the higher perceptive behavior control of land and building taxpayers in Pobolinggo city, it will significantly increase their intention to be compliance with the tax provision. Behavioral control is in a form of situation where taxpayers' payment is inspected and investigated by tax officers. This situation should encourage the Government to promote the compliance monitoring program of land and building taxpayers by conducting regular taxpayer investigation or commonly known as selecting sampling procedures of land and building tax. Another situation that can support taxpayers to be compliance with tax provision is the imposition of sanctions.

The fourth hypothesis is the taxpayers' intention to be compliance has a positive effect on the compliance of the land and building taxpayers. The results showed that the intention has a positive effect on compliance. The stronger the intention of the land and building taxpayers to be compliance with tax provision the taxpayer will seek to realize such obedient behavior. The fourth hypothesis in this study is accepted.

This empirical evidence supports the Planned Behavior Theory (Ajzen, 1991) which states that the greater the intention of a person to behave, the greater the person's effort to

actualize and realize the intention and the intention is the antecedent factor of behavior. In addition, this study also supports the results of Damayanti's (2015), Pangestu and Rusmana (2010), Ernawati (2010) studies, while in non-compliance behavior research, the intention to disobey also positively influences to behave disobediently (Hidayat and Nugroho 2010: Mustikasari 2007).

Based on the results of descriptive statistics, taxpayers in Probolinggo city tend to agree to be compliance. This intention is expressed by the tendency to pay the land and building tax according to the bill, the intention to pay the land and building tax on time and the intention to be consistent with tax compliance by paying fines for delayed payment. The description of the acquisition of public support for the intention to comply must be taken into account by the Government of Probolinggo. Local Government of Probolinggo City needs to maintains the intention of the land and building taxpayers to be compliance with tax provision, because if the intention of the land and building taxpayers to be compliance with tax provision is getting stronger then the land and building taxpayers will increasingly strive to realize their compliance behavior. Actual efforts that can be done is to increase regional development by using contribution from land and building tax which allows the local people feel the real feedback of the tax payment they had. Other efforts that can be taken are to improve the tax services to the citizens as the taxpayers, such as the tax officer's active role to levy the land and building tax, regularly submit the Local Tax Payment Slip to taxpayers who are paid by tax officers, facilitate payment by providing alternative tax payments and etc.

The fifth hypothesis is the perceptive behavior control which has a positive effect on the compliance of the land and building taxpayers. The results showed that the perceptive behavior control had a positive effect on taxpayers' compliance. The higher the perceptive behavior control of the land and building taxpayers then the easier it is to realize their compliance behavior. The fifth hypothesis in this study is accepted.

The results of this study support the theory of Planned Behavior (Ajzen 1991) which argues that to display a behavior, it requires the existence of perceptive behavior control. The intention to be compliance will be realized if the taxpayers decide based on his or her willingness to behave well. In addition, the results of this study also supports the research conducted by Damayanti (2015), Pangestu and Rusmana (2010), Ernawati (2010).

In testing the mediation effect, the intention variable has a partial mediation effect. That is, the compliance behavior of the land and building taxpayers in Probolinggo city is not necessarily caused by the intention of the land and building taxpayers in Probolinggo city to obey first but it is influenced by the investigation conducted by tax officers, the fine sanction which will be imposed, the accessible service in the government office or other situations that encourage the taxpayer to be compliance with tax provision. Such behavioral controls can instantly trigger taxpayers to behave compliance immediately without having intention first.

This fact in the results of this study could be used for Local Government of Probolinggo City to encourage land and building taxpayers to be compliance with tax provision. If the aforementioned situation is assumed as negative situation, then the government could balance it with the positive one which is able to encourage local citizen to pay their taxes obligation. The positive situation could be in a form of giving a reward for citizen who has already completed the tax payment on time, and thus there will be a different treatment between taxpayer who comply with the tax provision and citizen who does not.

The sixth hypothesis of this study states that sanction positively influences land and building taxpayers' compliance. Unfortunately, the empirical data obtain in this study confirmed that sanction has no positive influence to encourage taxpayers' compliance. Therefore, the sixth hypothesis of this study is rejected.

In land and building tax payments after the due date, there is no penalty imposed by the land and building tax collectors on the taxpayers other than a 2% penalty per month (Samudra, 2015). Furthermore, Samudra (2015) states that only the local sub-district imposes the consequences for the delay or unpaid tax payment by the taxpayer. The office imposes a consequences to the taxpayers in a form of administrative consequences. In addition, Cahyonowati's research, Ratmono and Faisal (2012) stated that tax compliance is a personal taxpayer ethical standard so that taxpayers with high ethical standards will intrinsically have high compliance without having to be threatened with fines. This is in accordance with the moral theory of reasoning (Kohlberg 1969 in Cahyonowati et al 2012). Furthermore, Cahyonowati et al (2012) conclude that the most important factor for efforts to increase voluntary tax compliance is the increase of taxpayer ethics and morals.

CONCLUSION

Based on the result of hypothesis testing, it can be concluded that attitudes to be compliance and perceptual behavior control can strengthen the land and building taxpayers to have an intention to comply with tax provision. In addition, the taxpayers' intention to comply and perceptive behavior control is also able to encourage taxpayers to be complianvce with tax provision. However, the influence of subjective norms does not support land and building taxpayers' intention to comply with tac provison as well as sanctions cannot encourage land and building taxpayers' intention.

The limitation of this study is the number of samples in each sub-district planned in the beginning of the study is not in accordance with the actual number of samples in each sub-district. This was caused by the limitations of the researchers in finding respondents who are located around the place of study. Second, the researchers assumed that the respondents have the same characteristics in perceiving tax compliance. In addition, the researchers also have not received a positive response when distributing questionnaires via social media. This is due to the ignorance of respondents to answer the questionnaire through online media. For unsupported research results, the influence of subjective norms and sanctions can be caused by the indicators contained in the construct which does not represent the actual cause as perceived by the respondent.

Several suggestions which can be presented according to the obtained results are first, the Office for Management of Regional Revenue, Finance and Assets as a representative of local governments in land and building tax management should strive continuously to improve the service and performance of the tax collectors so that the taxpayers are encouraged to be compliance with tax provision. To improve the services and the performance of land and building tax collectors, it can be done by creating an accessible and available payment mode and place for the taxpayers. Office for Management of Regional Revenue, Finance and Assets should cooperate with banks that are able to reach taxpayers who live in the suburbs area. Office for Management of Regional Revenue, Finance and Assets can also cooperate with modern market parties or supermarkets whose locations have spread within Probolinggo. Office for Management of Regional Revenue, Finance and Assets can provide a means of payment of land and building tax around the village so that citizens more easily to make payments of land and building tax. Office for Management of Regional Revenue, Finance and Assets can also provide sms reminder

service to the land and building taxpayers before the due date of payment. In addition, the collector may also provide a submission of local tax payment slip to pay taxpayers as paying evidence that tax money has been deposited to Bank Jatim.

The government also needs to be transparent regarding use of funds originating from land and building tax as a form of government accountability. The realization of the use of land and building tax can also be done by increasing regional development and thus the people can really feel the feedback of paying land and building tax directly.

The provision of severe sanctions should be applied to taxpayers who do not comply with tax provision, such as moral sanctions, by giving a sticker of Lunas Bayar PBB (Tax was Paid) at taxpayers' home who have paid the land and building tax. In addition, if possible the provision of sanctions should provide a deterrent effects to the taxpayer who do not comply with tax provision, for example by preparing a bailiff. Other suggestions that can be suggested is a reward giving to those who comply with tax provision and pay the tax on time. This is as a stimulus to the citizens as a taxpayer of the land and building tax so that the taxpayers can feel the difference between complying with tax provision and not complying.

Suggestions for future researchers, this study can be replicated according to the framework of the Planned Behavior Theory by adding other variables that can influence behavior, such as socialization, service personnel, taxpayer ethics and morals.

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