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Table 1. Validity test

Variable	Item Statement	Pearson Correlation	Validity test Significant Value	Information
Taxpayer Compliance (Y)	Y1	0,680	0,000	Valid
	Y2	0,587	0,000	Valid
	Y3	0,816	0,000	Valid
	Y4	0,839	0,000	Valid
	Y5	0,723	0,000	Valid
Consciousness (X1)	X1.1	0,643	0,000	Valid
	X1.2	0,821	0,000	Valid
	X1.3	0,813	0,000	Valid
	X1.4	0,789	0,000	Valid
	X1.5	0,798	0,000	Valid
Understanding Level (X2)	X2.1	0,621	0,000	Valid
	X2.2	0,694	0,000	Valid
	X2.3	0,804	0,000	Valid
	X2.4	0,471	0,000	Valid
	X2.5	0,299	0,003	Valid
Income Level (X3)	X3.1	0,594	0,000	Valid
	X3.2	0,393	0,000	Valid
	X3.3	0,301	0,003	Valid
	X3.4	0,495	0,000	Valid
	X3.5	0,635	0,000	Valid
Tax Environment (X4)	X4.1	0,762	0,000	Valid
	X4.2	0,627	0,000	Valid
	X4.3	0,471	0,000	Valid
	X4.4	0,343	0,001	Valid
	X4.5	0,350	0,000	Valid
Quality of Tax Service (X5)	X5.1	0,654	0,000	Valid
	X5.2	0,337	0,001	Valid
	X5.3	0,619	0,000	Valid
	X5.4	0,380	0,000	Valid
	X5.5	0,284	0,005	Valid

Source: SPSS output 26

The results of the validity test show that all data is declared valid because the Corrected Item – Significant as a whole has a value greater than the Limit value of 0.195. Therefore, all statement items on the questionnaire are valid or capable of expressing something that is measured by the questionnaire so that they can be used for further analysis.

3.2. Reliability Test Results

Table 2. Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
,855	30

Source: SPSS output 26

The results of the reliability test show that all items are reliable because the results of Cronbach's Alpha are stated to be greater than 0.6.

3.3. Multicollinearity Test Results

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Table 3. Multicollinearity Test

Coefficients[a]

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	8,833	2,724		3,243	,002		
	Taxpayer Awareness	,286	,069	,396	4,119	,000	,630	1,587
	Taxpayer Understanding Level	,247	,099	,241	2,498	,014	,624	1,603
	Taxpayer Income Level	,207	,127	,142	1,630	,107	,766	1,306
	Taxpayer Environment	-,546	,129	-,425	-4,224	,000	,576	1,738
	Tax Service Quality	,458	,132	,350	3,481	,001	,575	1,740

a. Dependent Variable: Taxpayer Compliance

Source: SPSS output 26

The table above explains that the tolerance value of X1 is 0.630, X2 is 0.624, X3 is 0.766, X4 is 0.576, and X5 is 0.575. The VIF value of X1 is 1.587, X2 is 1.603, X3 is 1.306, X4 is 1.738, and X5 is 1.740. So that there is no multicollinearity between the independent variables in the regression model, because the tolerance value is greater than 0.10 and the VIF value is below 10.00. Heteroscedasticity Test Results

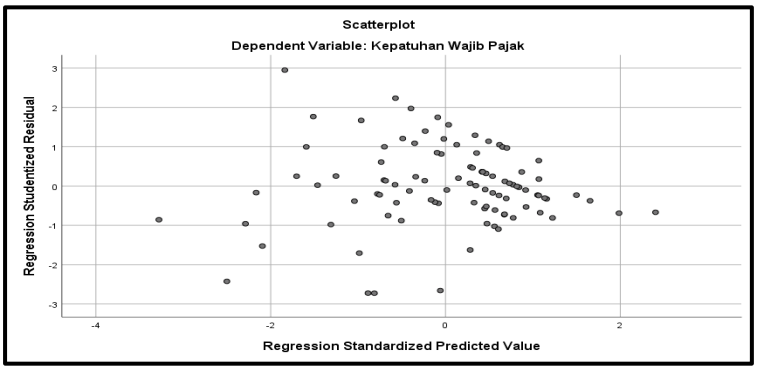

Figure 2. Heteroscedasticity Test

The results of the heteroscedasticity test in the figure above show that these points spread above and below the number 0 on the Y axis. So, for this research test, heteroscedasticity did not occur.

3.4. Normality Test Results

Table 4. Normality test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		97
Normal Parametersa,b	Mean	,0000000
	Std. Deviation	2,35745268
Most Extreme Differences	Absolute	,089
	Positive	,089
	Negative	-,073
Test Statistic		,089
Asymp. Sig. (2-tailed)		,400c
Point Probability		,000

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a. Test distribution is Normal
b. Calculated from data
c. Lilliefors Significance Correction

Source: SPSS output 26

Based on the results of the normality test in the table above it is known that Asymp. Sig (2 tailed) is 0.400 so that it can be interpreted that the residual data in this regression is normally distributed because the value of Sig. (2 tailed) greater than 0.05. So, it can be concluded that the data is normally distributed.

3.5. Multiple Linear Regression Test Results

Table 5. Multiple Linear Regression Test

Coefficients[a]

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	8,833	2,724		3,243	,002		
	Taxpayer Awareness	,286	,069	,396	4,119	,000	,630	1,587
	Taxpayer Understanding Level	,247	,099	,241	2,498	,014	,624	1,603
	Taxpayer Income Level	,207	,127	,142	1,630	,107	,766	1,306
	Taxpayer Environment	-,546	,129	-,425	-4,224	,000	,576	1,738
	Tax Service Quality	,458	,132	,350	3,481	,001	,575	1,740

d. Dependent Variable: Taxpayer Compliance

Source: SPSS output 26

$$Y = 8,833 + 0,286X1 + 0,247X2 + 0,207X3 – 0,546X4 + 0,458X5$$

The regression equation above can be explained that the constant value is 8.833. This indicates that if all independent variables which include taxpayer awareness, level of understanding, level of income, tax environment, and quality of tax service are 0 or do not change, then the value of tax aggressiveness is 8,833. And the taxpayer awareness value is 0.286, this shows a positive direction, therefore if the taxpayer awareness increases, the taxpayer compliance variable will increase by 0.286, the understanding level value is 0.247, this shows a positive direction. Therefore, if the understanding level increases, the taxpayer compliance variable will increase by 0.247, the income level value is 0.207, this shows a positive direction, therefore if the income level increases, the taxpayer compliance variable will increase by 0.207, the tax environment value is -0.546, it is negative, meaning that if the tax environment decreases, the taxpayer compliance variable tends to decrease , while the last value is the value of the quality of tax services 0.458 this shows a positive direction, therefore if the quality of tax services increases then the variable taxpayer compliance will increase by 0.458.

3.6. Partial Test Results (T test)

Table 6. Partial Test (T test)

Coefficientsa

Type		t	Sig.
1	(Constant)	3,243	,002
	Taxpayer Awareness	4,119	,000
	Taxpayer Understanding Level	2,498	,014
	Taxpayer Income Level	1,630	,107
	Taxpayer Environment	-4,224	,000
	Tax Service Quality	3,481	,001

a. Dependent Variable: Taxpayer Compliance

Source: SPSS output 26

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Based on the table above, it shows that the significance value for each variable: 1) H1 states that the taxpayer awareness variable is 0.039 which is less than 0.05, which means that it has a significant effect on the taxpayer compliance variable; 2) H2 states that the variable level of understanding is 0.014 which is less than 0.05 which means it has a significant effect on taxpayer compliance; 3) H3 states that the income level variable is 0.107 greater than 0.05, meaning that it has no significant effect on taxpayer compliance; 4) H4 states that the tax environment variable is 0.000, less than 0.05, which means it has a significant effect on taxpayer compliance; 5) H5 states that the variable quality of tax services is 0.001, which is less than 0.05, which means it has a significant effect on taxpayer compliance.

3.7. Simultaneous Test Results (Test F)

Table 7. Simultaneous Test (Test F)

ANOVA[a]

	Type	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	474,348	5	94,870	16,181	,000b
	Residual	533,528	91	5,863		
	Total	1007,876	96			

b. Dependent Variable: Taxpayer Compliance

e. Predictors: (Constant), Tax Service Quality, Taxpayer Income Level, Taxpayer Awareness, Taxpayer Understanding Level, Taxpayer Environment

Source: SPSS output 26

The results of testing the hypothesis obtained a significant value of 0.000 <0.05. Thus the test results show that H0 is rejected and H6 is accepted. The results of this analysis show that the variables Awareness, Understanding Level, Income Level, Tax Environment and Quality of Tax Service have a significant effect on Taxpayer Compliance in paying Land and Building Tax (Y).

3.8. Result Coefficient of Determination (R2)

Table 8. Determination Coefficient Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,559a	,312	,274	2,760

a. Predictors: (Constant), Tax Service Quality, Taxpayer Awareness, Taxpayer Environment, Taxpayer Understanding Level, Taxpayer Income Level

b. Dependent Variable: Taxpayer Compliance

Source: SPSS output 26

Based on the table above it is known that the value of R Square is 0.471 or 47.1%. In this study, the variable Taxpayer Awareness (X1), Taxpayer Understanding Level (X2), Taxpayer Income Level (X3), Taxpayer Environment (X4), and Tax Service Quality (X5) and the dependent variable is Taxpayer Compliance in paying Land and Building Tax (Y) has an effect of 47.1% and the remaining 52.9% is explained by variables that do not exist in this study.

3.9. Discussion

3.9.1. The Effect of Taxpayer Awareness on Taxpayer Compliance in Paying Land and Building Taxes

Taxpayer awareness in this study has a significant effect on taxpayer compliance. Based on the results of testing the hypothesis on the taxpayer awareness variable, the significance value obtained is not more than 5% (0.000 <0.05). So, this means that people realize that paying land and building taxes means participating in developing the region, revenue from the land and building tax sector is very potential regional income. Taxpayers who have high awareness do not consider paying taxes a burden but they consider this an obligation and their responsibility as citizens so they don't mind and pay taxes voluntarily.

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3.9.2. The Influence of Taxpayer Understanding Level on Taxpayer Compliance in Paying Land and Building Tax

The level of understanding of taxpayers in this study has a significant effect on taxpayer compliance. Based on the results of testing the hypothesis on the variable level of understanding of the taxpayer, the significance value obtained does not exceed 5% (0.014 <0.05). So, it can be concluded that in this study the variable level of understanding of the taxpayer has a significant effect on taxpayer compliance with land and building taxes. With socialization to the public, knowledge and understanding from the government regarding tax laws and regulations, especially tax procedures, is suspected to be the cause of the results of this study which have a significant effect on taxpayer compliance.

3.9.3. The Effect of Taxpayer Income Level on Taxpayer Compliance in Paying Land and Building Tax

Taxpayer income level in this study has no significant effect on taxpayer compliance. based on the results of testing the hypothesis on the variable income level of the taxpayer, the significance value obtained is more than 5% (0.107> 0.05). So, it can be concluded that in this study the variable level of taxpayer income has no significant effect on taxpayer compliance in paying land and building taxes. The results of this study provide evidence that attribution theory cannot explain the attitude of taxpayers originating from internal attributions, namely income levels and this theory supports that income levels affect taxpayer compliance.

3.9.4. Environmental Effects of Taxpayers on Taxpayer Compliance in Paying Land and Building Taxes

The taxpayer environment in this study has a significant effect on taxpayer compliance. Based on the results of hypothesis testing on the taxpayer's environmental variable, the significance value obtained does not exceed 5% (0.000 <0.05). So, it can be concluded that in this study the environmental variable of the taxpayer has a significant effect on taxpayer compliance in paying land and building taxes. From the research results, it can be said that many people, especially in the Kapasari Village, Surabaya, are aware of the importance of paying taxes, where tax revenue will be used for infrastructure development.

3.9.5. The Effect of Tax Service Quality on Taxpayer Compliance in Paying Land and Building Taxes

The quality of tax services in this study has a significant effect on taxpayer compliance. based on the results of hypothesis testing on the tax service quality variable, the significant value obtained does not exceed 5% (0.001 <0.05). So, it can be concluded that in this study the variable quality of tax service has a significant effect on taxpayer compliance in paying land and building taxes. This is because tax is an obligation that can be enforced according to law and is considered a debt if the taxpayer does not carry out his obligations and the quality of this tax service is only felt by taxpayers who have complied so that non-compliant taxpayers cannot feel the quality of tax services and cannot have an impact on taxpayer compliance.

3.9.6. The Influence of Awareness, Understanding Level, Income Level, Tax Environment, and Tax Service Quality on Taxpayer Compliance in Paying Land and Building Tax

Compliance can be achieved if there is a unidirectional relationship between awareness, level of understanding, level of income, tax environment and quality of tax services with taxpayer compliance or in other words there is a positive reciprocal relationship between the taxpayer and the tax office to create compliance, where awareness is high level of understanding, sufficient level of understanding, high level of income, adequate tax environment, and good quality of tax services will have a significant effect on taxpayer compliance. based on these results according to attribution theory, taxpayer compliance is related to the attitude of the taxpayer in making an assessment of the tax itself which is influenced by internal factors, namely the awareness of the taxpayer and the level of understanding of the taxpayer, as well as external factors, namely the income level of the taxpayer, the environment of the taxpayer and quality of tax services.

4. Conclusions, Recommendations and Limitations

4.1. Conclusions

Based on the data analysis that has been done, a conclusion can be drawn as follows:

1. Based on the results of the t-test for the variable taxpayer awareness, the results showed that taxpayer awareness partially had a significant effect on taxpayer compliance in paying land and building tax in the Kapasari Village, Surabaya during the Covid-19 pandemic.

2. Based on the results of the t test for the variable level of understanding, it was found that the level of understanding partially had a significant effect on taxpayer compliance in paying Land and Building Tax during the Covid-19 pandemic.
3. Based on the results of the t-test for the income level variable, it was found that the partial income level had no significant effect on taxpayer compliance in paying Land and Building Tax during the Covid-19 pandemic.
4. Based on the results of the t test for the tax environment variable, it was found that the tax environment partially had a significant effect on taxpayer compliance in paying Land and Building Tax during the Covid-19 pandemic.
5. Based on the results of the t test for the variable quality of tax services, it was found that the quality of tax services partially had a significant effect on taxpayer compliance in paying Land and Building Tax during the Covid-19 pandemic.
6. Based on the results of the F (simultaneous) test of awareness, level of understanding, level of income, tax environment and quality of tax services, the results obtained simultaneously had a significant effect on taxpayer compliance in paying Land and Building Tax during the Covid-19 Pandemic.

4.2. Recommendations

This study uses objects in the Kapasari Village, Surabaya. For future researchers, it is better to use other sub-districts in the city of Surabaya for a more extensive comparison.

For future researchers to be able to add other variables that affect taxpayer compliance in paying land and building taxes such as tax sanctions, level of education, and others.

For local government officials to increase socialization regarding Taxation, especially Land and Building Tax so that people become more obedient and obedient in paying taxes which should be an obligation.

4.3. Limitations

Based on the results of the research that has been done, the researcher will describe some of the limitations, as follows:

1. In this study, the sampling was still focused on just one sub-district, namely Kapasari sub-district, Surabaya
2. The sample of respondents used in this study is still small, not more than one hundred respondents. This is due to the limited time, cost and available manpower.

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