International Journal of Management and Business Economics (IJMEBE)
Volume 3, Number 3, Juny 2025, pp. 130-141
P E-ISSN: 2964-9412

DETERMINATION OF PBB-P2 TAXPAYER COMPLIANCE IN BUKIK APIK PUHUN VILLAGE, GUGUK PANJANG DISTRICT, BUKITTINGGI CITY

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ARTICLE INFO

Article history:
Received, May 13, 2025
Revised, May 26, 2025
Accepted, Juny 23, 2025
Available online, Juny 30, 2026

Keywords:
Determination, Taxpayer, Pbb-P2

ABSTRACT

This study aims to analyze the Determination of PBB-P2 Taxpayer Compliance in Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi City. This study uses a quantitative method with a descriptive and verification approach. The quantitative approach is used to test the effect of the quality of public services and tax knowledge on PBB-P2 taxpayer compliance. Based on the results of data analysis and discussions that have been carried out, several conclusions can be drawn as follows: The quality of public services has a positive and significant effect on PBB-P2 taxpayer compliance, Tax knowledge has a positive and significant effect on PBB-P2 taxpayer compliance, Simultaneously the quality of public services and tax knowledge have a positive and significant effect on PBB-P2 taxpayer compliance. Thus, this study confirms that increasing PBB-P2 taxpayer compliance is more effectively achieved through an approach that is oriented towards improving the quality of public services and strengthening public tax knowledge, compared to an approach that solely relies on sanctions. Therefore, the synergy between excellent service, ongoing education, and proportional enforcement of regulations is the key to encouraging sustainable taxpayer compliance.

1. INTRODUCTION

In Constitution Number 28 of 2007 concerning General Provisions and Procedures for Taxation. tax is obligations of a nature force for individuals or agency to the appropriate country regulation legislation. without reward direct. which is used For finance the country's needs and increase welfare society (Sari & Nuswantara, 2017). Taxes become source main state revenue plays a role important in support organization governance and development national (van den Boogaard et al., 2022).

In system Indonesian taxation. tax differentiated become tax central and tax area. Through Constitution Number 28 of 2009 concerning Regional Taxes and Regional Levies. authority Land and Building Tax collection Rural and Urban (PBB-P2) is transferred to government area district / city. PBB-P2 is tax on earth and/ or buildings owned. Controlled (Silaban et al., 2022). or used by private individuals and body.

PBB-P2 is one of the source Important Regional Original Income (PAD) in finance development and services public. However. optimization PBB-P2 revenue is greatly influenced by the level of compliance must tax. In in practice. still there is society that has not pay tax appropriate time. including in the sub-district Bukik Apik Puhun, District Guguk Panjang, Bukittinggi City. Condition This seen from realization PBB-P2 revenues for 2020–2024 which experienced fluctuations from year to year.

Table 1.Land and Building Tax (PBB) Receipt in Bukik Apik Puhun Subdistrict, Bukittinggi City, Guguk Panjang District, 2020 to 202 5

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2020	52,764,442.00	42,070,798.00	79.73
2021	66,852,276.00	30,284,256.00	51.00
2022	66,852,276.00	78,941,643.00	134.00
2023	37,404,440.00	52,976,572.00	141.63
2024	89,240,612.00	25,319,783.00	28.37
2025	92,369,053.00	110,775,130.00	119.93

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Source: Bukik Apik Puhun Village, Guguk Panjang District, Bukittin City. 2025

Based on Table Land and Building Tax (PBB) revenue in the Subdistrict Bukik Nice Puhun 2020–2025 experienced fluctuations. In 2022 and 2023, the realization reception exceed the target with percentages of 134% and 141.63% respectively. 2025 also shows achievement above target. namely by 119.93%. Condition the influenced by the presence of payment arrears tax year previously as well as relative target setting low (Fitrini Mansur et al., 2023).

On the other hand. in 2020. 2021, and 2024 the realization reception Not yet achieve the target, with percentages of 79.73%, 51%, and 28.37% respectively. The low achievements the affected by the lack of compliance must tax. object data unpaid taxes accurate. and implementation suboptimal billing. In addition. the increase PBB-P2 rates in 2024 and delays SPPT distribution also cause decline reception tax. Problems reception more influenced by the low understanding must tax and not yet optimally service public. Fluctuations reception the show that level compliance must PBB tax in the sub-district Bukik Nice Puhun Still Not yet stable.

Government Ward Bukik Nice Puhun play a role as facilitator service PBB payments for society. As for the number must tax during period study presented in Table below.

Table 2. Bukik Apik Puhun Subdistrict, Guguk Panjang District, Bukittinggi Regency, Land and Building Tax (PBB) Report for 2020-2025

Year	WP Target	WP Realization	Percentage (%)
2020	755	687	90.00
2021	997	405	40.62
2022	997	1,327	133.10
2023	549	895	163.02
2024	797	453	56.84
2025	838	1,707	161.34

Source: Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi City, 202 5

One factor influencing successful tax revenue collection is the level of taxpayer compliance in fulfilling their tax obligations. Compliance can be seen from taxpayers' awareness of paying taxes on time and in accordance with applicable regulations. (Wardani & Wati, 2018).

One factor influencing taxpayer compliance is the quality of public services. According to Minister of Administrative and Bureaucratic Reform Regulation No. 11 of 2024, public services are activities aimed at meeting the public's needs for administrative services, goods, and services. In the context of taxation, fast, easy, and responsive services can enhance taxpayer convenience, thereby encouraging compliance in paying PBB-P2. According to Tjiptono (2014) Quality service is ability provider service in give appropriate service with needs and expectations public in a way effective. Easy service accessible. responsive. transparent. and provided with Good can grow evaluation positive from society. This can increase awareness and compliance must tax in fulfil obligation taxation (Moore, 2023).

A number of study show that quality service influential positive to compliance must tax. Research Habiburahman et al. (2025) , Puteri et al. (2024) , and Satria (2023) concluded that the quality of tax services has a positive and significant influence on the level of taxpayer compliance. the show that quality increasingly better service Good can increase will must tax For fulfil obligation taxation. Therefore that. the increase quality service taxation be one of effort important in push compliance must However. the results of this study do not yet show similarities with all previous studies. Indrawan & Radite (2021) stated that the quality of service provided by the tax authorities does not have a significant effect on individual taxpayer compliance (Akob et al., 2022).

In addition to the quality of public services, taxpayer compliance in fulfilling the obligation to pay Land and Building Tax (PBB) is also influenced by the level of taxpayer understanding regarding taxation. Grace (2017) states that tax knowledge indicates a taxpayer's level of understanding of the tax system, from calculation procedures and payments to tax reporting. A good understanding of tax rights and obligations can reduce administrative errors and errors in the application of tax regulations, thereby encouraging taxpayers to be more compliant (Heru Tjaraka, 2020). The greater the tax knowledge possessed, the greater the taxpayer's awareness of paying taxes voluntarily, on time, and in accordance with applicable regulations.

Based on Research conducted by Gahung et al. (2024) , Kusumaningrum et al. (2024) , and Dewi et al. (2024) shows that tax knowledge has a positive and significant effect on taxpayer compliance in paying Land and Building Tax (PBB). A good understanding of tax regulations helps taxpayers carry out their obligations appropriately according to the provisions, thereby increasing compliance in PBB payments. However, different results were found by Wulandari & Mubarakah (2025) who concluded that tax knowledge did not have a significant effect on PBB taxpayer compliance.

Based on the results of previous research studies, the influence of quality The relationship between public services and tax knowledge and taxpayer compliance still shows varying results. Furthermore, research on taxpayer compliance with Rural and Urban Land and Building Tax (PBB-P2) at the sub-district level, particularly in Bukittinggi City, is still relatively limited. This situation indicates a research gap, requiring further research to obtain empirical evidence relevant to local conditions.

This research focuses on PBB-P2 taxpayers in Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi City. The research location was selected based on the diverse characteristics of the community in terms of education, occupation, and socioeconomic status, thus providing a more representative picture of taxpayer compliance behavior. Furthermore, the availability of tax data at the village level supports the research analysis process.

research is based on the study of the influence of quality This study aims to examine the relationship between public services and tax knowledge on PBB-P2 taxpayer compliance, focusing on the sub-district level. This study also uses the latest empirical data related to fluctuations in PBB-P2 revenue in Bukik Apik Puhun Sub-district as a basis for analysis, thus providing a more contextual picture of the factors influencing taxpayer compliance at the regional level (Ramdhan & Rachman, 2023).

From an administrative perspective, fast, easy, and transparent public services can facilitate taxpayers' PBB-P2 payments. Meanwhile, from a taxpayer perspective, good tax knowledge regarding tax procedures, provisions, and benefits can increase public awareness and encourage them to fulfill their tax obligations in a timely manner.

2. THEORETICAL REVIEW

Theoretical basis

Theory of Planned Behavior

Theory of Planned Behavior was put forward by Ajzen (1991) explain that behavior somebody influenced by intention For act. Intention the formed through three component main. namely attitude to behavior. subjective norms. and perceptions control behavior.

Attitude to behavior related with evaluation individual to something action. whether considered give benefit or precisely cause loss. Subjective norms show existence influence social from environment around. like family. friends. and other parties who are considered important. While that. perception control behavior describe belief individual to his abilities in do something actions. including convenience or obstacles faced (Meiryani et al., 2022).

In context compliance must PBB-P2 tax. TPB explains that compliance must tax appear Because existence intention For fulfil obligation taxation. In the research this. attitude to behavior reflected through role service public. Good. transparent. and easy service accessible can form perception positive must tax so that push intention For obedient in pay tax.

Next. perception control behavior reflected from level knowledge taxation. Good understanding about rules. procedures and mechanisms PBB-P2 payments can be increase ability and confidence must tax in carry out his obligations. With Thus. the role service public and knowledge taxation become factors that can influence intention as well as behavior compliance must PBB-P2 tax according to with Theory of Planned Behavior framework from Ajzen (1991)

Tax

Mardiasmo (2023) defines tax as a mandatory contribution from the public to the state, enforced by law, without direct compensation, and used to finance state expenditures. This definition aligns with Law Number 7 of 2021 concerning General Provisions and Tax Procedures, which states that tax is a mandatory contribution by individuals or entities to the state for the public interest and public welfare. Sihombing & Sibagariang (2020) also explained that tax is obligation public to the country used For finance organization governance and development. With thus. tax can understood as obligation must taxes that play a role in support national development and areas. including through PBB-P2 payments.

According to Syarifudin (2021) tax has two functions main. namely function budget and function regularend. Function budgetair show that tax become source state revenue for finance expenditure and development. meanwhile function regularend show that tax used government as tool For arrange activity social and economic public.

Mardiasmo (2023) states that the tax collection system consists of the Official Assessment System, the Self-Assessment System, and the Withholding System. The Official Assessment System is a system in which the tax amount is determined by the tax authorities (Ashari & Susilowati, 2023a). The Self-Assessment System gives taxpayers the authority to calculate, pay, and report their own taxes, while the Withholding System is a tax collection system carried out by a designated third party. Indonesia implements the Self-Assessment System, thus requiring taxpayers to be aware, honest, and compliant in fulfilling their tax obligations in accordance with applicable regulations (Salmah, 2018).

Official (2019) grouping tax based on party collector. its class. and its nature. Based on party collector. tax differentiated become tax central and tax area. Based on group. tax consists of from tax direct and tax No directly. Meanwhile that. based on nature. tax differentiated become tax subjective considerations condition must tax as well as tax objective based on objects tax.

Property Tax Rural and Urban Development (PBB-P2)

property tax Rural and Urban Affairs (PBB-P2) is one of the type tax regulated area in Constitution Number 1 of 2022 concerning Connection Finance between Central Government and Regional Government. PBB-P2 is imposed on earth and/ or buildings owned. controlled. or used by private individuals and agencies in rural and urban areas. The earth includes land and water land. while building is standing construction or attached in a way permanent on the ground and/ or waters. Authority PBB-P2 collection is in the hands of the government area district / city.

Based on provision In this regard. the PBB-P2 objects include earth and/ or owned buildings or utilized by the obligatory taxes. However. there are a number of excluded objects from imposition of PBB-P2, such as objects used For activity plantations. forestry. mining. interests general. and implementation government. Regulation This show that imposition of PBB-P2 takes into account function and utilization object tax. The subject of PBB-P2 is an individual or a body that owns. controls. or utilise earth and/ or the building that became object tax. Subject tax the set as must tax if get benefit or control object tax in a way real. With Thus. PBB-P2 is related taxes close with object tax so that obligation taxation still attached to the earth and/ or the building in question (Annida & Firmansyah, 2022).

Taxpayer Compliance

Taxpayer compliance is the level of awareness and willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations. (Darussalam, 2024) explains that compliance is not only related to administrative obligations, such as registering, reporting, and paying taxes on time, but also includes material compliance, namely compliance with tax payments with applicable tax provisions.

According to (Mardiasmo, 2023) , compliance must tax influenced by internal and external factors. Internal factors include knowledge taxation. awareness. and attitudes must tax. whereas factor external covers quality service taxes. trust to government. as well as effectiveness administration taxation. This is show that compliance must tax No only influenced by sanctions. but also by acceptance must tax to system taxation (Marliza et al., 2021).

Darussalam (2024) stated that taxpayer compliance is the result of the interaction between tax regulations, tax administration, and taxpayer behavior. Therefore, improving PBB-P2 compliance requires support from good public services and adequate tax knowledge. In line with this, Grace (2017) explain that compliance taxation consists of on formal compliance and material compliance. Formal compliance is related with fulfillment obligation administration taxation. whereas material compliance related with implementation obligation tax in a way Correct in accordance provision taxation (Nurlis et al., 2023).

Based on Grace (2017) indicator compliance must PBB-P2 tax includes compliance in registration object tax. compliance in PBB-P2 payments. compliance in settlement PBB-P2 arrears.

Quality Public service

Quality service public is ability Regional Government in give service good. effective and appropriate taxation with need community. especially in Land and Building Tax services Rural and Urban Development (PBB-P2). Based on Regulation of the Minister of PANRB Number 11 of 2024, services public is series activity For fulfil need public on service administration. goods and services in accordance provision regulation legislation. In context taxation area. quality service public reflected from easy service accessible. fast. transparent and responsive to need must tax.

Tjiptono (2017) explains that service quality is the level of service excellence in meeting user expectations. In tax services, service quality can be measured by the ease of procedures, speed of service, clarity of information, and the ability of staff to provide assistance to taxpayers. Good service can increase satisfaction and encourage taxpayer compliance in paying PBB-P2. In line with this, Habiburahman et al. (2025) stated that the quality of professional and transparent tax services has an impact on increasing taxpayer trust and compliance.

According to Tjiptono (2017) , quality service public measured through five dimensions of SERVQUAL, namely tangibles (evidence) physical), reliability. responsiveness responsiveness), assurance. and empathy. Fifth dimensions the used For evaluate how far is the service public capable fulfil needs and expectations must tax (Mudjiyanti et al., 2022).

Knowledge Taxation

Tax knowledge is a taxpayer's understanding of tax provisions that plays a role in shaping compliance behavior. Mardiasmo (2023) explains that tax knowledge encompasses an understanding of tax rights and obligations, tax subjects and objects, tax rates, and tax administration procedures. This understanding helps taxpayers fulfill their tax obligations in accordance with applicable regulations.

In line with that. Grace (2017) states that tax knowledge indicates the extent to which taxpayers understand the tax system, including procedures for calculating, paying, and reporting taxes. Taxpayers with good tax knowledge tend to be better able to avoid administrative and substantive errors, thereby increasing voluntary compliance (Nurdiana, 2021).

In the context of Rural and Urban Land and Building Tax (PBB-P2), tax knowledge includes understanding of tax objects and subjects, rates, and tax payment procedures. Kusumaningrum et al. (2024) emphasized that a good understanding of taxation can improve PBB-P2 taxpayer compliance because taxpayers understand their tax obligations and benefits for regional development. Therefore, tax knowledge in this study is understood as the level of PBB-P2 taxpayers' understanding of regional tax provisions, which encourages compliant behavior in fulfilling their tax obligations (Suhono et al., 2022).

According to Rahayu (2017) tax knowledge can be measured through taxpayers' understanding of General Provisions and Tax Procedures. the tax collection system in Indonesia. and function tax function

3. RESEARCH METHODS

Study This use method quantitative with approach descriptive and verifiable approach quantitative used For test influence quality service public and knowledge taxation to compliance must PBB-P2 tax. Approach descriptive aim describe condition variables research. whereas approach verification used For test hypothesis based on theory and research previous.

Study This including study causal with variables independent in the form of quality service public (X1) and knowledge taxation (X2), and variables dependent that is compliance must PBB-P2 tax (Y). Data collected through distribution questionnaire use Likert scale to must PBB-P2 tax in the sub-district Bukik Apik Puhun, District Guguk Panjang, Bukittinggi City.

Research data analyzed use Statistical Package for the Social Sciences (SPSS) application through validity tests. reliability tests. assumption tests classical. and analysis multiple linear regression For know influence variables independent to compliance must PBB-P2 tax. both in a way partial and simultaneous (Krisnanto et al., 2023).

According to Sugiyono (2022), a population is a generalized area consisting of objects or subjects with certain characteristics determined by the researcher to be studied and conclusions drawn. The population in this study is all PBB-P2 taxpayers registered in Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi City, totaling 1,352 taxpayers in 2025. This number is used as the population because it better reflects active taxpayers in the current year (Amah et al., 2021).

According to Sugiyono (2022) state that sample is part from population used For represent characteristics population. Determination amount sample in study This use Slovin's formula with level margin of error of 10% With Thus. the number samples used in study This is as many as 93 mandatory PBB-P2 tax in the sub-district Bukik Apik Puhun, District Guguk Panjang, Bukittinggi City.

Study This implemented in the sub-district Bukik Apik Puhun, District Guguk Panjang, Bukittinggi City. Election location study based on still existence problem related compliance must tax in Land and Building Tax payments Rural and Urban Areas (PBB-P2). In addition. the location This assessed in accordance with objective research that examines influence quality service public and knowledge taxation to compliance must PBB tax (Natariasari & Hariyani, 2023).

Study This using two types of data, namely primary data and secondary data. In study In this case. primary data was obtained through distribution questionnaire to must PBB-P2 tax in the sub-district Bukik Apik Puhun, District Guguk Panjang, Bukittinggi City For get information about quality service public. knowledge taxation and compliance must taxes. In addition (Ashari & Susilowati, 2023b). research This also uses secondary data. Data secondary in study This originate from books. journals scientific. articles. regulations legislation. as well as UN -related documents and data obtained from Ward Bukik Nice Puhun.

Data collection methods in study This done through studies literature and research field. Literature study used For get related theories and references with variables study through books. journals. and sources scientific others. Meanwhile that. research field done with distribution questionnaire in a way direct to respondents For obtain the required data in study (Habiburahman et al., 2025).

The operational definition of variables aims to provide a clearer explanation of each research variable, thereby facilitating the measurement process through the indicators used (Indrawan & Radite, 2021). Sugiyono (2022) explain that variables study is all something that has characteristics or mark certain things that can observed and measured by researchers For studied as well as withdrawn in conclusion (Wijaya et al., 2025). In study In this study. variables are divided into two, namely independent variables and dependent variables. The independent variable is denoted by the symbol (X), while the dependent variable is denoted by (Y).

The t-test is used to determine the extent of influence of each independent variable on the dependent variable, as well as to test whether this influence is significant. The magnitude of this influence can be seen by comparing the values t_{hitung}at $t_{tabel}$the 95% confidence level (α = 0.05), with the following assessment criteria (Damanik & Sidharta, 2025):

a. If the value $t_{hitung}$is greater than $t_{tabel}$the 95% confidence level (α = 0.05), then the independent variable being tested is stated to have an influence on the dependent variable.
b. On the other hand, if the value $t_{hitung}$is smaller than $t_{tabel}$the 95% confidence level (α = 0.05), then the independent variable being studied does not affect the dependent variable.

The F-test is essentially used to determine whether all independent variables in a model simultaneously influence the dependent variable. Furthermore, this test also serves to assess whether the regression model used is significant, with a significance level of 0.05. The F-test is crucial because if the model fails to meet the F-test, the partial t-test results become less meaningful. The basis for this decision is as follows:

a. If the value $F_{hitung}$is greater than F_{tabel}or the probability value (Sig.) of the F-statistic is less than 0.05, then it can be concluded that the independent variables simultaneously influence the dependent variable.
b. On the other hand, if the value $F_{hitung}$is smaller than F_{tabel}or the probability value (Sig.) of the F-statistic is greater than 0.05, then the independent variables together have no influence on the dependent variable.

4. DISCUSSION

Overview of Research Object

Bukik Apik Puhun Village is one of 24 Villages in Bukittinggi City located in the Guguak Panjang District of Bukittinggi City, West Sumatra Province with an area of 185.10 Ha. To reach the center of Guguk Panjang District, which is 3.1 KM away, it takes 15 minutes. The city center, which is 2.5 KM away, takes 10 minutes, and to the provincial capital, which is 96.4 KM away, takes 2 hours and 30 minutes by vehicle. To cover all these distances, you can use good and smooth land roads.

Administratively, Bukik Apik Puhun Subdistrict is located in the Guguk Panjang District with the following boundaries:

a. To the north with Puhun Tembok Village, Mandiangin Koto Selayan District
b. South of IV Koto District, Agam Regency
c. To the west of Puhun Pintu Kabun Village, Mandiangin Koto Selayan District
d. To the east of Kayu Kubu Village, Guguak Panjang District

In terms of population, Bukik Apik Puhun Village consists of a heterogeneous population and comes from various ethnic groups with a population of 6,331 people consisting of 3,163 men and 3,168 women and 1,941 heads of families (based on data from December 2024).

Research Respondent Level

Study This use instrument distributed questionnaires to must PBB-P2 tax located in the sub-district Bukik Apik Puhun, District Guguk Panjang, Bukittinggi City. Research This aim For test influence quality public service and knowledge taxation to compliance must tax.

Amount respondents who were made sample in study This is as many as 93 mandatory tax. All questionnaire that has been shared succeed returned by respondents without the existence of data that is not complete. so that all of it can used in stage data processing. Based on information, all distributed questionnaires to respondents has return with level return by 100%. In addition. no found completed questionnaire in a way No complete. so that all data can be analyzed more continue. The height level response the show enthusiasm and participation active respondents in study this. which in the end support quality as well as credibility of the data generated.

Based on the data in the table said. respondents in study This more Lots originate from group Woman with percentage by 70%, while man by 30%. Difference composition This show variation participation respondents. however No become focus main in analysis Because variables type sex No made into as variables study.

Seen from background behind education. some big respondents own education lastly at the high school level (48%). Furthermore. respondents with Bachelor's degree education was 27% and Diploma 3 education was 12%. Meanwhile that. junior high and postgraduate education each have proportion of 6%, as well as elementary school education by 1%. Education level the reflect capacity respondents in understand information. including that related to with taxation. so that can influential to level compliance.

In terms of age. respondents dominated by groups age 41–50 years with percentage by 37%, followed by those aged over 50 years by 32%. Respondents with age 31–40 years by 22%, while group age 21–30 years own the smallest proportion. namely 9%. Composition age This show that majority respondents is in phase age productive until mature. which is generally has own experience in fulfil obligation taxation.

Based on type job. respondents most originate from group Mother House ladder with percentage by 37%, then followed by civil servants at 31%. Respondents other consists of from entrepreneurs and traders each amounting to 8%, as well as category work other by 9%. As for the professions of TNI, Polri. and retirees own relative amount small. Difference background behind work This can reflect variation in level income. access to information taxation. as well as experience in interact with service public. which has the potential influence level compliance must tax.

In a way general. characteristics respondents in study This show sufficient diversity representative and relevant For support analysis about compliance must PBB tax. in particular in relation with variables service public and knowledge taxation.

Assumption Test Classic

Assumption test classic done For ensure that the regression model fulfil condition analysis so that results estimates obtained can trusted. Testing in study This includes normality. multicollinearity. and heteroscedasticity tests.

Normality Test

Normality test results use The Kolmogorov-Smirnov method is presented in Table 4.7 below :

Table 2. Normality Test Variables Study

One-Sample Kolmogorov-Smirnov Test		**Unstandardized Residual**
N		93
Normal Parameters [ab]	Mean	.0000000
	Standard Deviation	1.46689370
Most Extreme Differences	Absolute	.089
	Positive	.044
	Negative	-.089
Test Statistics		.089
Asymp. Sig. (2-tailed)		.064 [c]

a. Test distribution is Normal
c. Calculated from data
d. Liliefors Significance Correlation

Based on Table it is obtained mark Asymp. Sig. (2-tailed) is 0.064. This value more big from 0.05, so that can concluded that the residual data is normally distributed. With Thus. the regression model has fulfil assumptions normality.

Multicollinearity Test

Multicollinearity test results presented in test below : Based on Table 4.8, the results of the multicollinearity test show that variables quality service public (X1) and knowledge taxation (X2) has tolerance value of 0.843 and Variance Inflation Factor (VIF) value of 1.186. A higher tolerance value big than 0.10 and higher VIF values small out of 10 shows that No happen symptom multicollinearity in the regression model. With Thus. the variable independent in study This No each other correlated in a way tall so that the regression model worthy used For analysis furthermore.

Heteroscedasticity Test

Based on can be seen that that dot, dot, dot spread in a way random around axis and not form pattern certain conditions This show that No happen symptom heteroscedasticity in the regression model. With Thus. the assumption homoscedasticity has fulfilled.

Multiple Linear Regression Analysis

Analysis multiple linear regression used For know influence variables independent. namely role service public (X_1) and knowledge taxation (X_2), against variables dependent. namely compliance must PBB-P2 (Y) tax. This method is also used For see direction connection as well as size contribution of each variable independent in explain variables dependent.

Equation model regression in study This formulated as following :

$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3$

So the equation model regression in study This if entered its values is as following :

$Y = 4.466 + 0.092X_1 + 0.174X_2$

In a way econometrics. equations regression the can interpreted as following :Constant of 4,466 shows that if variables quality service public and knowledge taxation considered constant or worth zero. then level compliance must PBB-P2 tax is at 4,466.Coefficient regression variables quality service public (X_1) of 0.092 indicates that every improvement role service public by 1 unit will increase compliance must PBB-P2 tax of 0.092 units. with assumptions other variables constant (ceteris paribus). This is show existence connection positive between quality service public and compliance must tax.

Coefficient regression variables knowledge taxation (X_2) of 0.174 indicates that every improvement knowledge taxation by 1 unit will increase compliance must tax of 0.174 units. with assumptions other variables are constant. The coefficient value This is the largest among variables others. so that can interpreted that knowledge taxation own the strongest influence in increase compliance must tax.

Testing Hypothesis

t-test (Partial)

The t-test is used For know the influence of each variable independent to compliance must PBB-P2 tax in general partial. Test results presented in Table 4.10 below :

Table 3. Partial t -Test Results

Coefficients [a] Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,466	1,207		3,701	.000
	X1	.092	.025	.349	3,739	.000
	X2	.174	.047	.347	3,714	.000

Based on Table the variables role service public (X_{1}) has mark significance of 0.000 (< 0.05) and the calculated t value amounting to 3,739. This is show that role service public influential to compliance must PBB-P2 tax. In general substantive. increasingly Good quality services provided by the apparatus. then the more tall level compliance must tax in fulfil his obligations.

Variables knowledge taxation (X_{2}) also shows influence significant with mark significance of 0.000 (< 0.05) and t count amounting to 3,714. This is indicates that knowledge must tax about rules and procedures taxation participate push improvement compliance. in particular in PBB-P2 payments.

Seen from mark standardized beta coefficient. a variable that has the most dominant influence is quality service public ($\beta = 0.349$) and knowledge taxation ($\beta = 0.347$).Findings This in line with theory compliance tax that states that approach service *approach* and improvement knowledge must tax more effective in push compliance compared to approach sanctions solely.

F test

The F test is used For know influence variables independent in a way together to variables dependent. Test results presented in Table 4.11 below :

Table 4. Simultaneous F- Test Results

ANNOVA [a] Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	101,155	2	50,577	22,994	.000 [b]
	Residual	197,963	90	2,200		
	Total	299,118	92			

a. Dependent Variable : Y
b. Predictors: (Constant), X2, X1

Based on Table, it is obtained calculated F value amounting to 22,994 with mark significance of 0.000 (< 0.05). This is show that variables quality public service and knowledge taxation in a way simultaneous influential positive and significant to compliance must PBB tax.

Discussion

Influence Quality Public Services Towards PBB-P2 Taxpayer Compliance

From the results data testing with the SPSS program found that role service public influential positive and significant to compliance must PBB-P2 tax. This is show that the more Good quality services provided by the government area. then the more high level compliance must tax.

Service public is form not quite enough answer government in provide professional. transparent. and satisfaction - oriented services society. This is in line with Regulation of the Minister of PAN-RB Number 11 of 2024 which states that service public is series activity in frame fulfillment need public on service administrative. goods. and/ or service.

According to Tjiptono (2017) quality service can seen from ability provider service in fulfil hope public through dimensions reliability. power responsiveness. assurance. empathy. and evidence physical. In PBB-P2 context. easy service accessible. fast. and informative will increase satisfaction must taxes. which ultimately push compliance in fulfil obligation taxation.

In a way more deep. influence This happen Because service is point interaction direct between government and mandatory tax. In context tax area like PBB-P2, experience service become factor important in form perception and behavior must Taxes. In Bukik Village Apik Puhun, characteristics society that still put forward interaction social cause friendly. clear and responsive service become factor main in push compliance. Taxpayers tend more obedient when feel experience positive service.

Findings This reinforced by the concept *New Public Service* (Denhardt) which emphasizes that service public must community - oriented as a citizen, not just a customer. Government No only functioning as provider services. but also as facilitator who builds trust and participation society. With thus. good service capable push compliance that is voluntary (*voluntary compliance)*, not just compliance Because obligation.

Furthermore, from a modern public administration perspective, the quality of public services serves as an instrument for building institutional trust. When local governments are able to provide transparent, responsive, and accountable services, positive perceptions of government institutions are formed. These perceptions ultimately transform into voluntary compliance *behavior.*

In the local context of Bukik Apik Puhun Village, the community's strong social characteristics, with its communal values and direct interaction, reinforce the role of service as a determinant factor. Friendly and communicative service is viewed not only as an administrative procedure but also as a form of social recognition for taxpayers. This explains why public service is the most dominant variable in this study.

Research result This in line with research conducted by (Habiburahman et al., 2025; Satria, 2023) show that quality service influential positive and significant to level compliance must Therefore. improving the quality of public services is an effective strategy in increasing PBB-P2 taxpayer compliance. Thus, this finding not only confirms the theory, but also broadens the understanding that in the regional context, especially in the Kelurahan Bukik Nice Puhun city Bukittinggi. West Sumatra, public services have a socio-cultural dimension that strengthens its influence on taxpayer compliance.

Influence Knowledge Taxation To PBB-P2 Taxpayer Compliance

From the results data testing with the SPSS program found that knowledge taxation influential positive and significant to compliance must PBB-P2 tax. This indicates that the higher the level of taxpayer understanding, the higher the level of compliance in fulfilling their obligations.

Mardiasmo (2023) , knowledge taxation covers understanding regarding tax rights and obligations, tax subjects and objects, rates, and tax administration procedures. Meanwhile, Rahayu (2017) state that knowledge taxation reflect to what extent it is mandatory tax understand system taxation in a way overall.

In a way substantive. influence this is very related with implementation *self-assessment system* in Indonesia, where it is mandatory tax given trust For calculate. pay. and report the tax in a way independent. In system this. knowledge become factor key. because without adequate understanding. mandatory tax will experience difficulty in operate his obligations. both in a way administrative and substantive.

In context Bukittinggi. especially in the sub-district Bukik Apik Puhun, level education respondents who were dominated by high school graduates showed that effectiveness socialization taxation is very important level understanding must Taxes are also a key factor. This means that increasing compliance is not sufficient through regulation alone, but must be accompanied by adaptive and contextual educational strategies. naturally explain Why knowledge taxation become significant factors in study This.

Findings this can also explained through draft *tax literacy.* namely level understanding must tax to system taxation in a way comprehensive. The more tall *tax literacy.* then the more big ability and awareness must tax in fulfil his obligations. so that increase compliance in a way volunteer. In other words, compliance No only influenced by intention. but also by ability must tax in understand rule taxation.

Research result this is also in line with findings (Gahung et al., 2024 ; Kusumaningrum et al., 2024 ; Dewi et al., 2024) which states that knowledge taxation influential positive and significant to compliance must Therefore. increasing tax education and outreach is an important strategy in increasing PBB-P2 taxpayer compliance. Thus, the results of this study confirm that an educational approach is a more sustainable strategy in increasing compliance than a coercive approach.

Influence Quality Public Service and Knowledge Taxation in a way Simultan To PBB-P2 Taxpayer Compliance

From the results data testing with the SPSS program found in a way simultaneous quality service public and knowledge taxation influential positive and significant to compliance must PBB-P2 tax. This is show that compliance must tax is results interaction from various interrelated factors complete.

In a way substantive. in context ward Bukik Nice Puhun city Bukittinggi. compliance must tax more influenced by the level trust and understanding must tax. Good service create experience positive. whereas adequate knowledge increase awareness and ability must taxes. so that both of them push compliance in a way voluntary (*voluntary compliance)*.

Findings This in a way general consistent with various study previous which shows that service public and knowledge taxation is factor main in increase compliance must tax. With Thus. the improvement strategy compliance must PBB-P2 tax is required focused on improving quality service and education taxation.

CONCLUSION

Based on results data analysis and discussion that has been done. then can withdrawn a number of conclusion as following :

1. Quality service public influential positive and significant to compliance must PBB-P2 tax. This matter show that the more Good quality services provided by the Regional Government as principle service regulated public in Regulation of the Minister of PAN-RB Number 11 of 2024 then the more tall level compliance must Tax. Professional. transparent. easy service accessible and responsive capable increase satisfaction as well as trust society. so that push they For fulfil obligation taxation in a way appropriate time.
2. Knowledge taxation influential positive and significant to compliance must PBB-P2 tax. Taxpayers who have good understanding about rights and obligations. rates. procedures. and time limits payment tax tend more obedient in carry out his obligations. Understanding the minimize error administrative and strengthening compliance voluntary (*voluntary compliance)*.
3. In a way simultaneous quality service public and knowledge taxation influential positive and significant to compliance must PBB-P2 tax. Compliance must tax is results from combination factor quality service. adequate understanding. and enforcement consistent sanctions. Third variables the each other complete in create tax management system effective and contributing areas to optimization reception tax area.

Thus, this study confirms that improving PBB-P2 taxpayer compliance is more effectively achieved through an approach focused on improving the quality of public services and strengthening public tax knowledge, compared to an approach solely relying on sanctions. Therefore, the synergy between excellent service, ongoing education, and proportionate enforcement is key to encouraging sustained taxpayer compliance.

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