



THE EFFECTS OF SOCIALIZATION, TAX COMPLIANCE, AND TAX COLLECTION ON LAND AND BUILDING TAX REVENUE (PBB-P2) IN THE REGIONAL TAX DIVISION I OF THE REGIONAL REVENUE AGENCY (BAPENDA) OF BATAM CITY

Lilis Oktavia Prastika¹, Sabri^{2*}, Sumardin³

^{1,2,3}Universitas Ibnu Sina, Indonesia

Corresponden Email: sabri@uis.ac.id²

Abstract

This study aims to analyze the influence of socialization, taxpayer compliance, and tax collection on Rural and Urban Land and Building Tax (PBB-P2) revenue in Regional Tax Sector I of the Regional Revenue Agency (Bapenda) of Batam City. The study used a descriptive, quantitative approach with a population of 323,830 PBB-P2 taxpayers and a sample of 100 respondents selected via simple random sampling. The instrument, in the form of a questionnaire, has been tested for validity and reliability, with all items demonstrating both. The results of the t-test show that socialization has a significant effect on PBB-P2 revenue (t count = 5.034; sig. = 0.000), taxpayer compliance has a considerable impact (t count = 8.191; sig. = 0.000), and tax collection also has a considerable effect (t count = 7.944; sig. = 0.000). Multiple linear regression analysis yields the equation $Y = 5.163 + 0.090X_1 + 0.379X_2 + 0.981X_3$, with a determination coefficient (R^2) of 0.530, indicating that these three variables explain 53% of the variation in PBB-P2 revenue. The simultaneous F test shows a significant influence of the three independent variables on PBB-P2 revenue (F count = 98.537 > F table = 2.93; sig. = 0.000). This study emphasizes the importance of integrating socialization, compliance, and collection in increasing PBB-P2 revenue in Batam City.

Keywords: Socialization, Taxpayer Compliance, Tax Collection, PBB-P2 Revenue, Batam City Bapenda.

INTRODUCTION

Management in public organizations involves planning, organizing, directing, and controlling resources to achieve predetermined goals effectively and efficiently. In regional government administration, regional tax management is a central component that determines the region's fiscal capacity to fund development and public services. Regional taxes, including the Rural and Urban Land and Building Tax (PBBP2), are seen as a key instrument in supporting regional fiscal independence because they contribute significantly to Regional Original Income (PAD). Good management of tax revenue includes target planning, outreach strategies to taxpayers, strengthening compliance, and effective collection mechanisms, so that revenue realization can approach or exceed the set targets.

The Rural and Urban Land and Building Tax, also known as PBBP2, is a regional tax imposed on the ownership or control of land and buildings in rural and urban areas. Because this tax falls under the ad valorem category and is calculated based on the Taxable Object Sales Value (NJOP), it tends to rise in tandem with economic expansion and regional development. Because it is based on tangible community assets and has a large number of taxpayers, PBBP2 has the potential to be a source of local revenue (PAD). The gap between potential and realized PBBP2 revenue persists in many regions. The presence of suboptimal realization indicates structural problems in management that manifest in various aspects of socialization, taxpayer compliance, and collection. Empirical research demonstrates that low participation in PBBP2 payments is influenced by taxpayers' lack of education and understanding (Ataya & Yustika Sari, 2025).

The research location is the Regional Tax Division I of the Batam City Regional Revenue Agency, which plays a central role in managing regional taxes, particularly PBBP2 (Regional Taxable Property Tax). Batam City has unique characteristics as a nationally strategic industrial and trade city adjacent to Singapore and Malaysia. The growth of the property sector and infrastructure development should be a strong foundation for increasing the PBBP2 base and revenue. However, operational data from the Regional Revenue Agency shows that the realization of annual PBBP2 revenue often falls short of the set target, reflecting obstacles in the implementation of regional tax management, from socialization to collection effectiveness.

In this regard, tax socialization is a crucial factor influencing taxpayer awareness. Intensive and strategic socialization not only increases public understanding of tax rights and obligations but also strengthens internal motivation to fulfill tax obligations. Research shows that socialization activities positively affect taxpayer compliance in the context of PBBP2 (Ramadhani & Pusposari, 2024). Taxpayer compliance is a key determinant in successfully achieving PBBP2 revenue targets. Tax compliance encompasses formal and material compliance, namely, fulfilling administrative obligations and paying the appropriate amount. This compliance is influenced by understanding regulations, public trust in the government, and perceptions of tax benefits. Research across several regions shows that socialization and taxpayer compliance levels positively affect PBBP2 payment realization.

An additional aspect to consider is the efficiency of tax collection, which encompasses the use of repressive mechanisms to ensure that taxpayers fulfill their obligations on time. To increase tax revenue, the strategy includes using collection instruments such as warrants and warning letters. Nevertheless, several regions continue to face difficulties in the collection activities, both in terms of the resources available and the resistance from taxpayers.

A survey in the working area of the Regional Tax Division I of Batam City shows that some taxpayers do not fully understand their obligation to pay PBBP2, as evidenced by the high level of tax arrears and the large number of taxpayers who have not made on-time payments. This indication underscores the need to empirically examine the effects of socialization, compliance, and collection on PBBP2 revenue in Batam City simultaneously. This research is expected to provide more concrete policy recommendations for the Batam City Regional Revenue Agency (Bapenda) in increasing regional tax revenues sustainably.

Research shows that, despite the significant revenue potential of PBBP2, actual realization in Batam City often falls short of targets. Data from the Regional Revenue Agency (BAPBD) shows that in 2022, the revenue target of Rp210 billion was realized at only Rp185 billion, and in 2023, the target of Rp225 billion was not achieved again. This condition indicates a gap between tax potential and actual revenue realization. This phenomenon is reinforced by preliminary survey results, which indicate that some taxpayers do not understand the PBBP2 payment obligations and procedures,

socialization is still formal and limited, and tax collection is suboptimal due to limited human resources and taxpayer resistance. Indicates that existing tax management strategies are not fully effective in increasing public awareness, compliance, and participation in paying PBBP2.

Problems in the management of PBBP2 in Batam City include a lack of outreach to all levels of society, low taxpayer compliance, and weak tax collection effectiveness. High tax arrears, a low percentage of timely payments, and a continued high number of unregistered taxpayers often characterize low compliance. Furthermore, limited human resources in the Regional Tax Sector I, suboptimal utilization of information technology, and negative perceptions of taxes by some members of the public exacerbate this situation. These problems pose significant challenges for the city government in its efforts to increase regional tax revenue while strengthening fiscal independence. This situation underscores the urgency of conducting comprehensive research to assess the influence of outreach, compliance, and collection on PBBP2 revenue.

Several studies have confirmed the influence of socialization, compliance, and collection on PBBP2 revenue. Ataya and Sari (2025) found that tax socialization and taxpayer understanding significantly influenced PBBP2 compliance among taxpayers in Banjarmasin City. Qurratin A'yunin and Rochayatun (2025) emphasized that a combination of socialization, incentives, and trust in tax authorities can improve PBBP2 payment compliance. Wijaya and Nawirah (2024) stated that socialization, sanctions, and taxpayer awareness play an important role in influencing PBBP2 payment compliance in Tegal Regency. Oktaviano et al (2025) showed that taxpayer awareness and the effectiveness of socialization simultaneously have a positive impact on compliance in Bekasi Regency. In addition, Berliani, Wahyuningsih, et al. (2024) emphasized that the quality of tax services and collection strategies significantly influence the level of PBBP2 taxpayer compliance. Overall, this literature strengthens the assumption that socialization, compliance, and collection are consistently related to PBBP2 acceptance. However, the geographical context and community characteristics continue to influence its implementation, suggesting that research in Batam City is relevant for empirically exploring this phenomenon.

Although numerous studies emphasize the influence of socialization, compliance, and collection on PBBP2 revenue, there remain research gaps that need to be addressed. First, most studies were conducted in areas with economic and social characteristics different from those of Batam City, so the results cannot necessarily be generalized to this international industrial and trade city. Second, previous studies tend to focus on one or two variables, for example, only socialization and compliance, or compliance and collection, without examining the influence of all three simultaneously on PBBP2 revenue realization. Third, studies linking structural factors, such as the effectiveness of tax management, human resources, and the use of information technology, with taxpayer behavior in Batam City are still minimal. This gap underscores the need for comprehensive research to empirically

explain the dynamics of the interactions among socialization, compliance, and collection in PBBP2 revenue in Batam City.

As a novelty, this study offers several important contributions. First, the research was conducted in Batam City, which has unique characteristics as an international industrial and trade city. Therefore, the results can provide specific insights into PBBP2 management strategies in a metropolitan area with high economic growth. Second, this study simultaneously examines the influence of socialization, compliance, and collection on PBBP2 revenue, differing from previous studies that tend to be partial. Third, this study also considers structural aspects, including internal management, human resources, and the use of information technology, in explaining taxpayer behavior. Thus, this study is expected not only to provide theoretical contributions to the taxation literature but also to offer practical recommendations for the Batam City Regional Revenue Agency (BPN) to improve fiscal independence and the efficiency of PBBP2 revenue.

LITERATURE REVIEW

Regional Taxes and Regional Original Income (PAD)

Regional taxes are a strategic fiscal instrument in supporting regional fiscal independence. According to Saefullah and Rahman (2021), regional taxes are not only a source of local revenue (PAD) but also a tool for regulating local development, as any increase in tax compliance will directly impact a region's ability to finance development programs. Aligns with Ginting (2022), who stated that optimizing regional taxes depends on effective administration, outreach, and the quality of human resources responsible for tax collection.

Tax Socialization

The term "tax socialization" refers to a process that involves communication and education to increase taxpayer awareness and improve enforcement. According to Putra (2025), adequate socialization can foster tax morale and reduce taxpayers' resistance to paying PBB-P2. In a similar vein, Sarikun (2025) asserted that the level of public understanding and compliance is influenced by the intensity, consistency, and method of delivering tax information. For this reason, socialization needs to be carried out in a structured, continuous manner to achieve the best possible results.

Tax Compliance and Collection

Taxpayer compliance is a key determinant of regional tax revenue. According to James and Alley (2020), compliance is influenced by internal factors such as legal knowledge and awareness, as well as external factors such as policies, sanctions, and collection effectiveness. Similarly, Harjito (2022) emphasized that tax collection serves as a compliance-enforcement mechanism, a repressive

approach to ensure PBB-P2 arrears are paid. Therefore, a combination of voluntary compliance and effective collection is crucial for increasing regional tax revenue.

Framework of thinking

The research framework assumes that PBBP2 revenue is influenced by three main variables: socialization, compliance, and tax collection. Socialization increases taxpayer understanding, compliance reflects awareness and obedience, and collection ensures arrears are paid. The interaction of these three factors is expected to explain variations in PBBP2 revenue in Regional Tax Sector I of the Batam City Regional Revenue Agency.

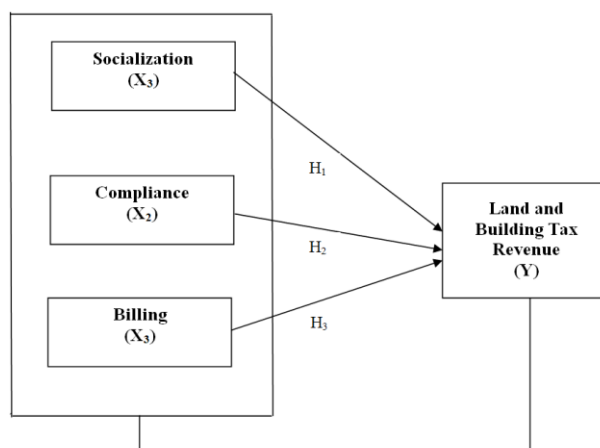


Figure 1 Thinking Framework

Hypothesis

Based on the framework of thought that has been put forward, the research hypothesis can be formulated as follows:

1. There is an influence of tax socialization on Rural and Urban Land and Building Tax (PBB-P2) revenue in Regional Tax Sector I of the Batam City Regional Revenue Agency.
2. Taxpayer compliance influences Rural and Urban Land and Building Tax (PBB-P2) revenue in Regional Tax Sector I of the Batam City Regional Revenue Agency.
3. There is an influence of tax collection on the income of Rural and Urban Land and Building Tax (PBB-P2) in Regional Tax Sector I of the Batam City Regional Revenue Agency.
4. There is an influence of tax socialization, taxpayer compliance, and joint tax collection on Rural and Urban Land and Building Tax (PBB-P2) revenue in Regional Tax Sector I of the Batam City Regional Revenue Agency.

METHOD

This study aims to analyze the influence of socialization, compliance, and collection on Rural and Urban Land and Building Tax (PBB-P2) revenue in Regional Tax Sector I of the Batam City Regional Revenue Agency. To achieve this objective, a systematic research method is required,

including the research location and time, the types and sources of data, the instruments, and appropriate data analysis techniques. This research approach uses a qualitative method with NVivo to analyze text data from interviews, observations, and supporting documents, enabling the identification of in-depth patterns in relationships between variables.

Location and Time of Research

The research was conducted at the Land and Building Tax, Rural and Urban Revenue Office (PBB-P2) in the Regional Tax Division I of the Batam City Regional Revenue Agency, located at Jalan Raja Isa No. 17, Belian, Batam, Riau Islands. This location was chosen because it is the center of PBB-P2 management in Batam City, thus enabling researchers to obtain primary and secondary data relevant to the research objectives.

From August 2025 until December 2025, the research was carried out over the course of a period of five months. A search of the existing literature, an initial survey, a consultation with the supervisor, the submission of a proposal, the collection and processing of data, and a final examination were all stages of the research development process. It was determined that this amount of time was adequate for collecting representative data and conducting an in-depth analysis using a qualitative methodology and NVivo.

Method of collecting data

To obtain accurate data, the author uses several data collection techniques, namely:

1. Observation: Data were collected by directly visiting the research location to monitor the PBB-P2 management process and taxpayer interactions with officers.
2. Interview → Conducted with key sources such as tax officers and taxpayers, to gather information about socialization, compliance, and the collection process.
3. Questionnaire → Distributing a Likert scale-based questionnaire to 100 taxpayer respondents to measure perceptions and attitudes towards the research variables.
4. Literature → Reviewing literature, regulations, and official documents related to regional taxes and PBB-P2.

Data Types and Sources

The research data is divided into:

1. Primary Data → Data obtained directly from respondents and field observations.
2. Secondary Data → Data from reports, official documents, and information related to PBB-P2 provided by the Batam City Regional Revenue Agency.

Population and Sample

The research population was all PBB-P2 taxpayers in Batam City, totaling 323,830 people (Sugiyono, 2018).

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

If the population (N) is 323,830 people and the precision level or error rate is set at 10%, then the number of samples is:

$$\begin{aligned} n &= \frac{323.830}{1 + 323.830 (10\%)^2} \\ &= \frac{323.830}{1.98} \\ &= 99.96 = 100 \text{ people} \end{aligned}$$

The sample was determined using a simple random sampling method. With a 10% margin of error, a sample size of 100 taxpayers was obtained (Slovin). This sample data was analyzed to obtain a representative picture of the influence of the independent variables on PBB-P2.

Research Instruments

The instrument was a questionnaire based on theoretical indicators of socialization, compliance, and collection. A five-point Likert scale was used to measure respondents' attitudes, perceptions, and compliance (Hair et al., 2021; Sekaran & Bougie, 2020). Validity was tested using Corrected Item-Total Correlation, and reliability was tested using Cronbach's Alpha (Taber, 2021).

Data Analysis Techniques

The research data were analyzed quantitatively using multiple linear regression to test the effects of socialization (X_1), taxpayer compliance (X_2), and tax collection (X_3) on Rural and Urban Land and Building Tax (PBB-P2) revenue (Y) in Batam City (Ghozali, 2021). The t-test was used to assess the partial effect of each independent variable on the dependent variable. In contrast, the F-test was used to assess the simultaneous effect of all independent variables. The coefficient of determination (R^2) was calculated to determine the extent of the contribution of the independent variables in explaining variations in PBB-P2 revenue.

With this approach, the research is expected to yield a clear quantitative understanding of the factors influencing PBB-P2 revenue in Batam City and to provide data-based recommendations to improve the effectiveness of regional tax management.

RESULTS AND DISCUSSION

The results of this study are presented in order to demonstrate the quality of the data, the testing of the hypothesis, and the relationship between the independent variables (Socialization, Taxpayer Compliance, and Tax Collection) and the dependent variable (PBB-P2 Revenue). The statistical

software SPSS 26 is used for the analysis, which includes stages of validity testing, reliability testing, t-tests, F-tests, coefficient of determination, and multiple linear regression. The presentation of these findings provides empirical evidence of the impact of the research variables on revenue generated by the PBB-P2 program at the Batam City Regional Revenue Agency.

Data Quality Test Results

1. Validity Test

A validity test was conducted to assess the questionnaire items' ability to measure the intended construct. A questionnaire item is considered valid if the calculated r value is greater than the table r value of 0.2913. The validity test results indicate that all indicators in variables X1, X2, X3, and Y have calculated r values greater than the table r values; thus, they are declared valid and suitable for use in this study.

Table 1 Combined Validation of All Variables

Variables	Number of Items	R-Count Range	R-Table	Validity Status
Socialization (X1)	10	0.618 – 0.890	0.2913	Valid
Taxpayer Compliance (X2)	10	0.524 – 0.898	0.2913	Valid
Tax Collection (X3)	10	0.479 – 0.743	0.2913	Valid
PBB-P2 Income (Y)	10	0.628 – 0.718	0.2913	Valid

Source: Results of SPSS 2025 data processing

This table shows that all questionnaire items for the four variables met validity criteria. A calculated R value greater than the table R indicates that the research instrument accurately measures the intended concept. This validity serves as a basis for reliable data in regression analysis, t-tests, and F-tests, ensuring high-quality, reliable research results.

2. Reliability Test

Reliability testing assesses the internal consistency of a research instrument. A variable is considered reliable if its Cronbach's Alpha is ≥ 0.60 . Reliability testing results ensure that the measuring instrument can be used repeatedly with consistent and stable results.

Table 2: Reliability Test Results

Variables	Number of Items	Cronbach's Alpha	Acceptance Limit	Information
Socialization (X1)	10	0.812	0.60	Reliable
Taxpayer Compliance (X2)	10	0.803	0.60	Reliable
Tax Collection (X3)	10	0.785	0.60	Reliable
PBB-P2 Income (Y)	10	0.811	0.60	Reliable

Source: Results of SPSS 2025 data processing

All variables had Cronbach's Alpha coefficients greater than 0.60, indicating the measurement instrument was consistent and stable. High reliability ensures that measurements of the independent and dependent variables can be repeated with similar results, allowing the data to

be used for regression tests, t-tests, and F-tests. It ensures the reliability of the measurement instrument in the PBB-P2 income study.

Hypothesis Test Results - T-Test (Partial)

The t-test is used to assess the partial effect of each independent variable on PBB-P2 revenue. The calculated t-value is compared with the t-table (1.696) at $\alpha = 0.05$. If the calculated t-value $>$ t-table and sig. $<$ 0.05, then the independent variable has a significant effect. This test is important to determine which variable is most dominant in increasing regional tax revenue.

Table 3 Results of the Socialization T-Test (X1)

Variables	t-count	t-table	Sig.	Information
Socialization (X1)	5,034	1,696	0,000	Significant

Source: Results of SPSS 2025 data processing

The t-test results show a calculated t-value greater than the t-table and a significance level $<$ 0.05. Indicates that socialization has a significant influence on PBB-P2 revenue. Routine and targeted tax socialization activities increase taxpayer awareness, leading to more timely payments and directly contributing to higher regional tax revenue.

Table 4 Results of the T-Test of Taxpayer Compliance (X2)

Variables	t-count	t-table	Sig.	Information
Taxpayer Compliance (X2)	8,191	1,696	0,000	Significant

Source: Results of SPSS 2025 data processing

Taxpayer compliance significantly impacts PBB-P2 revenue. The calculated t-value is significantly higher than the t-table and sig. $<$ 0.05. Indicates that a high level of compliance encourages taxpayers to pay taxes on time, thus directly impacting regional revenue and strengthening the effectiveness of tax management.

Table 5 Results of the Tax Collection T-Test (X3)

Variables	t-count	t-table	Sig.	Information
Tax Collection (X3)	7,944	1,696	0,000	Significant

Source: Results of SPSS 2025 data processing

Tax collection has been shown to affect PBB-P2 revenue significantly. The calculated t-value $>$ t-table and sig. A p-value $<$ 0.05 indicates that collection effectiveness is significant. Systematic collection implementation ensures timely payment, reduces arrears, and significantly increases tax contributions to regional revenue.

Discussion

This discussion outlines the interpretation of the empirical findings from the data analysis within the context of theory and previous research. The discussion focuses on four aspects: the influence of socialization, taxpayer compliance, tax collection effectiveness, and the simultaneous contribution of

all three variables to PBBP2 revenue. This analysis compares the findings with recent literature and emphasizes implications for regional tax strategies.

1. The Influence of Socialization on PBBP2 Revenue

The study's results indicate that tax socialization has a significant effect on PBBP2 revenue in Batam City. The more intense the socialization activities, the greater the taxpayer's awareness of their obligations. This finding aligns with research by Afrina et al. (2025), which found that tax socialization increases taxpayer compliance with PBB payments. Oktaviano et al. (2025) also emphasized that adequate socialization can shape positive taxpayer attitudes towards fiscal obligations. In the local context of Batam, socialization strategies need to be tailored to demographic characteristics and taxpayer types to be more effective. Socialization alone tends to be suboptimal, as previous research has shown. Therefore, a structured, persuasive, and segmented socialization approach is important to increase PBBP2 revenue significantly.

2. The Role of Taxpayer Compliance in Achieving PBBP2

The findings of this study indicate that taxpayer compliance has a significant and relatively strong influence on achieving PBB2 revenue. Taxpayers who are aware of paying their obligations contribute more to regional revenue. It is consistent with Qurratin A'yunin & Rochayatun (2025), who emphasize tax compliance as a significant determinant of revenue, especially PBB. Research in Bekasi also shows that taxpayer awareness, built through socialization and understanding of regulations, positively affects compliance (Oktaviano et al., 2025). Compliance is not only about administrative behavior; psychological factors and perceptions of tax benefits also influence it. Internal and external factors such as motivation, tax knowledge, and sanctions also influence compliance (Rahmadiane, 2025). Strengthening taxpayer compliance is a key strategy to increase PBBP2 revenue in Batam City, particularly through educational and persuasive approaches.

3. Effectiveness of Tax Collection as an Instrument for Increasing Revenue

Data analysis shows that tax collection significantly impacts PBBP2 revenue. Enforcing obligations through systematic collection encourages taxpayers who have delayed their obligations to pay immediately. This finding aligns with Berliani et al. (2024), who emphasize the use of collection strategies and sanctions as enforcement measures to increase compliance and reduce arrears. Another study in Tegal Regency found that socializing receivables collection made it easier for taxpayers to understand the amount of their obligations (Amirah et al., 2025). The effectiveness of collection does not depend solely on repressive measures; it also requires transparency, communication, and a persuasive approach to avoid resistance. Humane and planned collection is important for maintaining good relations between tax authorities and taxpayers, minimizing conflict in the collection process, and thereby increasing PBBP2 revenue.

4. Simultaneous Contribution of Socialization, Compliance, and Tax Collection

The simultaneous test results show that socialization, compliance, and tax collection together have a significant influence on PBBP2 revenue. The coefficient of determination (R^2) indicates that these three variables can explain 53% of the variation in revenue. This finding suggests that regional tax strategies must be comprehensive, encompassing education, voluntary taxpayer behavior, and administrative enforcement. Previous research in Mojokerto confirmed that a combination of knowledge, socialization, incentives, and trust in authorities influences compliance, which, in turn, affects PBBP2 revenue (Qurratin A'yunin & Rochayatun, 2025). A study in Medan also showed that the quality of tax services and taxpayer awareness simultaneously influence compliance (Safitri & Aisyah, 2025). A simultaneous approach provides a more holistic understanding than single-variable analysis, essential for designing regional tax policies that improve public understanding while strengthening administrative structures and law enforcement.

CONCLUSION

Based on the research and discussion conducted, there is a significant influence of socialization, taxpayer compliance, and collection on Rural and Urban Land and Building Tax (PBB-P2) revenue in Batam City. First, socialization (X1) is shown to increase public understanding and awareness of tax obligations. The more intense the socialization activities carried out by the Regional Tax Division I of the Batam City Regional Revenue Agency, the higher the level of taxpayer participation. Second, taxpayer compliance (X2) shows a strong positive influence, with disciplined, compliant taxpayers significantly increasing regional tax revenue. Third, collection (X3) significantly influences the realization of PBB-P2 revenue, particularly when the collection process is carried out effectively, promptly, and systematically.

The results of the simultaneous test (F-test) indicate that these three variables jointly have a significant impact on PBB-P2 revenue, accounting for 53% of the total variation in revenue explained by this research model. It affirms that a comprehensive tax strategy encompassing outreach, compliance, and collection is vital to achieving regional revenue objectives. Therefore, the adoption of a synergistic tax policy encompassing education, oversight, and enforcement by tax authorities is a crucial element in effectively enhancing PBB-P2 revenue in Batam City.

Thus, this underscores the significance of a comprehensive approach to regional tax management that does not rely on a single variable but integrates education, compliance, and collection systematically to achieve optimal outcomes.

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