

The Effect of Awareness, Income, and Service Quality on Taxpayer Compliance in Paying Land and Building Tax in Kuningan District

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Abstract: This study looked at how taxpayer compliance with paying Land and Building Tax (PBB) in Kuningan District was impacted by awareness, income level, and service quality. This study employed a quantitative approach using SPSS software version 26 to handle data from multiple linear regression analysis. One hundred randomly chosen respondents (random sampling) from among taxpayers registered with the Kuningan Regency Regional Revenue Agency were given questionnaires in order to collect data. The findings of analysis show that the level of awareness and quality of service contribute significantly to taxpayer compliance in PBB payments. On the other hand, there is no discernible impact of the income variable on the degree of compliance. The government can take these results into account when developing strategies to increase taxpayer compliance, such as by enhancing the standards of public services related to taxes and providing continuous tax education.

Keywords: Awareness, Income, Service Quality, Taxpayer Compliance, Land and Building Tax.

INTRODUCTION

In Indonesia, taxes serve as primary source of state funding that is utilized to sustain economic activity, power the government, and provide a range of community amenities (Izmi & Purnamasari, 2024). In 2024, more than 82.4% of state revenue comes from taxes (Yashilva, 2024). Taxes have two main functions, namely *budgetair* and *regulerend*. The *budgetair* function is used to finance government expenditures and the *regulerend* function is used to regulate the implementation of government policies in the socio-economic field (Mumu et al., 2020).

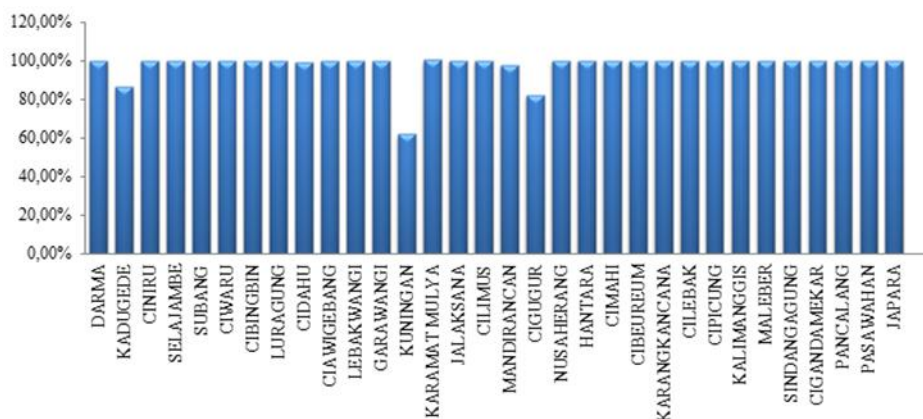
Based on the source of income, taxes are divided into two categories: those under the control of local governments and those under the control of the federal government. Since Law No. 28/2009 on Local Taxes and Levies was passed, the Land and Building Tax (PBB) has been granted local tax status in addition to the federal government's transfer of

management and collection duties to local governments, intended to boost local income and regional sovereignty (Almaas, 2024).

The local government collects the Land and Building Tax (PBB), a tax levied on land and/or building ownership, and uses the money raised for a range of community development projects (Sandra & Angelika, 2022). The level of effectiveness of PBB collection is largely determined by how compliant taxpayers are in fulfilling their obligations in a timely manner.

In Indonesia, the issue of taxpayer compliance remains unsolved. According to a research conducted by the Directorate General of Taxation (DGT), nationwide taxpayer compliance percentage in 2024 was 85.75%, which is lower than in previous years (Wildan, 2025). Taxpayer compliance must be taken into consideration and improved as low levels of compliance can lower revenue.

The low level of taxpayer compliance occurs in various regions, one of which is in Kuningan Regency located in West Java Province. PBB revenue in Kuningan Regency has not reached the target of IDR 47.3 billion with the realization in 2024 only amounting to IDR 44.5 billion according to data from the Regional Revenue Management Agency (BAPPENDA). Low levels of taxpayer compliance with their tax duties result in suboptimal tax collections. The Kuningan Regency region has not had an equal distribution of this degree of compliance. This condition is a serious concern because low tax compliance can hamper efforts to optimize regional revenue and potentially hamper development implementation.



Source: Kuningan Regency Regional Revenue Management Agency (BAPPENDA)

Figure 1. Taxpayer Compliance Level in Kuningan Regency

Judging from Figure 1, Kuningan sub-district, which is the center of government and economic activities in the region, is actually one of the sub-districts with the lowest level of taxpayer compliance and has not reached the expected target. Despite having better public facilities and infrastructure than other sub-districts, the compliance rate in this area is still relatively low. There are still some taxpayers who have not met their tax duties as specified by law, namely by not making payments on the Tax Notification Letter (SPPT), according to information obtained from BAPPENDA Kuningan Regency. To provide a more comprehensive picture of this condition, the following data is presented on taxpayer compliance based on SPPT reporting from registered taxpayers in Kuningan District for the last five years.

Table 1. Taxpayer Compliance Level of Land and Building Tax in Kuningan District

Year	SPPT Registered	Realization	Percentage
2020	62.165	42.534	68,42%
2021	63.096	36.497	57,84%
2022	64.604	45.492	70,42%

2023	64.930	40.202	61,92%
2024	65.151	40.879	62,75%

Source: BAPPENDA Kuningan Regency

Table 1 indicates that the number of SPPTs registered is trending upward year. The rise, however, is not commensurate with the amount that taxpayers actually paid. Where in 2020, there were 62,165 Registered SPPT with a payment realization of 42,534 or 68.48%. Then, in 2021 the number of SPPT increased to 63,096, but the realization rate actually decreased to 36,497 or 57.84%. This is also seen in the following years, where the realization of payments fluctuates. Taxpayer compliance remains at a low level, as evidenced by the high number of late payments and outstanding Property and Building Tax (PBB) arrears.

This suggests that some taxpayers have not fulfilled their Land and Building Tax (PBB) payment obligations. Public's lack of confidence in the tax system and the government's administration of it is one of the reasons for this non-compliance (Janiman & Firasati, 2023). In addition, according to research carried out by (Saputri & Khoiriawati, 2021), the levels of compliance are affected by the fact that taxpayers do not fully understand and are not aware of their tax duties.

Taxpayer awareness is a voluntary attitude that arises from the understanding and knowledge that taxpayers have about tax regulations. A person's desire to pay taxes increases with their level of tax awareness (Purnamasari et al., 2024). According to study by (Mumu et al., 2020), unpaid awaraness significantly and favorably affects taxpayer compliance with PBB payments. This is consistent with (Sandra & Angelika, 2022), which claims that taxpayer compliance in paying PBB is positively impacted by taxpayer awareness.

Taxpayer income is one factor that affects non-compliance with Land and Building Tax payments. Taxpayers with higher incomes are better able to fulfill their tax-paying responsibilities; those with lower incomes often have less capacity to do so. (Badar & Kantohe, 2022). According to research by (Poeh, 2022), income has a big influence on taxpayer compliance when it comes to paying land and building taxes. A person's income can determine whether or not they pay taxes, and a low income can be one of the things that prevents them from meeting their tax obligations.

Service quality is another element that affects tax compliance. An important factor in motivating taxpayers to fulfill their tax responsibilities is optimal service quality. The officer's kind demeanor and the simplicity of acquiring tax information are indicative of the high caliber of this service. Taxpayer compliance will rise in tandem with an improvement in service quality (Wardani et al., 2024). According to research by (Ratulia & Halimatusyadiah, 2024), PBB taxpayer compliance is significantly positively impacted by the caliber of tax services. According to study (Wulandari, 2023), service quality significantly and favorably affects taxpayer compliance with regard to paying land and building taxes.

The Theory of Planned Behavior (TPB) method may be used to study factors that affect taxpayer compliance. Individual behavior is founded on rational factors that motivate an individual to behave due to personal goals and willingness, according to Ajzen (1991) in TPB (Nugroho, 2020). Three primary factors behavioral beliefs, normative views, and control beliefs influence the intention to behave (Mumu et al., 2020).

Individuals are said to have behavioral beliefs when they have a perspective of the potential outcomes and benefits that may follow from engaging in a certain action. Normative belief is related to individual beliefs about expectations or social pressure from other parties who are considered influential. Meanwhile, control beliefs are beliefs about factors that can support or hinder individuals in carrying out an action (Anugrah & Fitriandi, 2022).

In light of the information presented above, it is essential to carry out more study in order to ascertain the degree to which taxpayer awareness, income levels, and the quality of

tax services have an impact on the percentage of taxpayers who comply with the Land and Building Tax (PBB) payment in Kuningan Subdistrict. It is anticipated that this study will provide policy input for local governments in an effort to increase tax compliance, optimize PBB income, and support sustainable regional development. This will be accomplished by acquiring a deeper knowledge of these aspects.

There is an illustration of the conceptual framework that was utilized in the following figure:

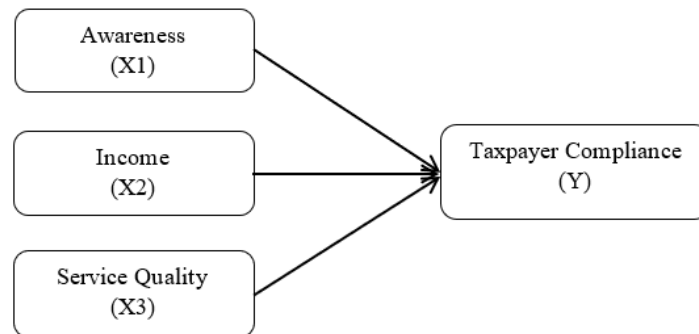


Figure 2. Conceptual Framework of Research

The following assumptions are put forth in this study, with reference to the conceptual framework depicted in Figure 2:

H1: Awareness has a positive and significant effect on Land and Building Taxpayer Compliance

H2: Income has a positive and significant effect on land and building taxpayer compliance

H3: Service quality has a positive and significant effect on land and building taxpayer compliance

METHOD

This research is a descriptive research to use a quantitative technique to analyze the effects of independent factors, such as awareness (X1), income (X2), and service quality (X3), on the dependent variable, taxpayer compliance (Y). 65,151 PBB taxpayers in Kuningan District who were registered with the Kuningan Regency Regional Revenue Management Agency made up the study's population, which was selected at random. 100 respondents were obtained by calculating the number of samples using the Slovin formula with a 10% margin of error. Questionnaires were distributed in order to gather primary data. Data was gathered using a questionnaire that employed a Likert scale of 1 to 5 to measure the research variables.

Validity and reliability tests are examples of data quality tests used in this study's data analysis methods. Traditional assumption tests like heteroscedasticity, multicollinearity, and normality are conducted before multiple linear regression analysis is carried out using the model $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$. Finally, the partial test (t), simultaneous test (F), and determination test (R²) are used to test hypotheses using SPSS 26

RESULTS AND DISCUSSION

Data Quality Test Results

Validity Test

The purpose of the validity test is to assess the accuracy and accuracy of the question items in the questionnaire.

Table 2. Results of the Awareness, Income, Service Quality, and Taxpayer Compliance Variable Instrument Validity Test

Statement Item	r Count	r Table	Description
X1.P1	0,766	0,1966	Valid
X1.P2	0,804	0,1966	Valid
X1.P3	0,810	0,1966	Valid
X1.P4	0,736	0,1966	Valid
X1.P5	0,752	0,1966	Valid
X2.P1	0,813	0,1966	Valid
X2.P2	0,908	0,1966	Valid
X2.P3	0,837	0,1966	Valid
X2.P4	0,745	0,1966	Valid
X2.P5	0,794	0,1966	Valid
X3.P1	0,772	0,1966	Valid
X3.P2	0,825	0,1966	Valid
X3.P3	0,750	0,1966	Valid
X3.P4	0,756	0,1966	Valid
X3.P5	0,847	0,1966	Valid
Y.P1	0,794	0,1966	Valid
Y.P2	0,745	0,1966	Valid
Y.P3	0,760	0,1966	Valid
Y.P4	0,689	0,1966	Valid
Y.P5	0,728	0,1966	Valid

Source: Processed using SPSS 26

All statements used for all variables have a calculated r values larger than r table (0.1966) at the 5% significance level, according to the validity test findings in Table 2. This indicates that all items have good validity with the total score of variable. Thus, all items on the variable are declared valid.

Reliability Test

The reliability test is used to determine the results of the questionnaire used are consistent and reliable.

Table 3. Reliability Test Results of Research Instruments

Variables	Number of Items	Cronbach's Alpha	Description
Awareness (X1)	5	0,828	Reliable
Income (X2)	5	0,877	Reliable
Service Quality (X3)	5	0,849	Reliable
Taxpayer Compliance (Y)	5	0,795	Reliable

Source: Processed using SPSS 26

Every variable in this study has a Cronbach's Alpha value more than 0.60. This demonstrates that the questionnaire instrument has satisfied for measuring the variables of awareness, income, service quality, and taxpayer compliance with PBB. Thus, each tool is suitable for additional research.

Classical Assumption Test Results

Normality Test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters	Mean	0.0000000
	Std. Deviation	1.55512589
Most Extreme Differences	Absolute	0.67
	Positive	0.43
	Negative	-0.67
Test Statistic		0.67
Asymp. Sig. (2-tailed)		0.200

Source: Processed using SPSS 26

Table 4 displays the significance value of 0.200 based on the findings of the Kolmogorov-Smirnov test. It can be concluded that the residual data is normally distributed because this number is greater than the significance threshold of 0.05.

Multicollinearity Test

To detect a strong relationship between independent variables in regression, the multicollinearity test method is used.

Table 5. Multicollinearity Test Results

Variable Independen	Tolerance	VIF	Description
Awareness	0,489	2,046	No multicollinearity
Income	0,466	2,144	No multicollinearity
Service Quality	0,588	1,700	No multicollinearity

Source: Processed using SPSS 26

Tolerance values > 0.10 and $VIF < 10$ for all independent variables. This indicates that multicollinearity is not present within between the independent variables in regression model.

Heteroscedasticity Test

Testing for heteroscedasticity is performed in order to determine whether or not the regression model has residual variance instability. This instability occurs when the variance does not remain consistently different from one observation to the next among the observations. Glejser is the method that is utilized in the execution of this test.

Table 6. Heteroscedasticity Test Results

Independent Variable	Significance	Description
Awareness	0,270	No Heteroscedasticity
Income	0,269	No Heteroscedasticity
Service Quality	0,392	No Heteroscedasticity

Source: Processed using SPSS 26

All independent variables in Table 6's Glejser test findings had significance values over 0.05, with the Awareness variable having a value of 0.270, Income having a value of 0.269, and Service Quality having a value of 0.392. The regression model has satisfied the condition of constant residual variance (homoscedasticity) based on these results, which show no signs of heteroscedasticity.

Regression Analysis Results

Multiple Linear Regression Analysis

To determine how much the independent variable (X) influences the dependent variable (Y), multiple linear regression tests were performed.

Table 7. Multiple Linear Analysis Test

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.565	1.326		3.442	0.001
Awareness	0.551	0.085	0.585	6.511	0.000
Income	0.069	0.077	0.083	0.902	0.369
Service Quality	0.182	0.071	0.209	2.555	0.012

Source: Processed using SPSS 26

Based on the results of multiple linear regression testing, the equation for the regression model may be produced as follows:

$$Y = 4,565 + 0,551X_1 + 0,069X_2 + 0,182X_3 + \varepsilon$$

The results show that:

1. The constant value of 4.565. Indicates that the level of taxpayer compliance (Y) is at that number if the independent variable (X) does not change or is in a fixed condition..
2. Awareness variable (X1) coefficient is 0.551, and it has a positive direction. This indicates that any increase in the level of awareness will be followed by an increase in taxpayer compliance of 0.551.
3. The income coefficient (X2) is 0.069, and due to the presence of a positive sign, it can be deduced that if the income grows, there would be a corresponding increase in taxpayer compliance of 0.069.
4. The value of the coefficient for service quality (X3) is 0.182, and it has a positive sign. This indicates that an improvement in service quality will stimulate an increase in taxpayer compliance by 0.182.

Hypothesis Test Results

Test Coefficient of Determination (R²)

The purpose to determine the extent to which the independent variable contributes to the explanation of the variation that occurs in the variable that is being assessed.

Table 8. Test Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.788	0.621	0.609	1.579

Source: Processed using SPSS 26

Table 8. With an adjusted R² of 0.609, the three independent variables awareness, income, and service quality account for 60.9% of the variance in taxpayer compliance. Other factors not included in this model account for the remaining 39.1%.

Simultaneous Test (Test f)

An evaluation of the model that was employed in the study was carried out with the assistance of the F test in order to determine whether or not it is practically applicable.

Table 9. Simultaneous Test (F Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	392.687	3	130.896	52.484	0.000
Residual	239.423	96	2.494		
Total	632.110	99			

Source: Processed using SPSS V.26

A significant value of $0.000 < 0.05$ is achieved based on the F test findings and the calculated F value is $52.484 > 2.70$ (F table). This result demonstrates how the factors of awareness, income, and service quality all work together to significantly affect taxpayer compliance.

Partial Test (t Test)

In order to determine the degree to which each independent variable Awareness, Income, and Service Quality influences dependent variable, Taxpayer Compliance, the t test is used.

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4.565	1.326		3.442	0.001
Awareness	0.551	0.085	0.585	6.511	0.000
Income	0.069	0.077	0.083	0.902	0.369
Service Quality	0.182	0.071	0.209	2.555	0.012

Source: Processed using SPSS 26

According to Table 10's t test findings, a significance value < 0.05 and a calculated t value $> t$ table (1.985) suggest that the Awareness (X1) and Service Quality (X3) variables significantly affect taxpayer compliance. However, because its t count is $0.902 < 1.985$ and its significance value is $0.369 > 0.05$, the Income variable (X2) does not have a significant influence. This confirms that increasing awareness and quality of service contribute to increasing taxpayer compliance, while income does not have a significant impact partially.

Discussion

The Effect of Awareness on Land and Building Taxpayer Compliance

Because the awareness variable has a positive and significantly influence on taxpayer compliance, as demonstrated by a significant value of $0.000 < 0.05$ and a t count of $6.511 > t$ table 1.985, first hypothesis (H1) is accepted in this study. Stated differently, the more awareness taxpayers are, the more compliant they will be in meeting their Land and Building Tax (PBB) payment responsibilities. This result is consistent with behavior beliefs in the Theory of Planned Behavior, which explains how people's attitudes are influenced by their ideas about a particular action (Anugrah & Fitriandi, 2022). According to taxpayers, paying taxes offers benefits in this situation, one of which is promoting regional growth. The attitude to comply with paying taxes is thus encouraged by this notion. This outcome is also consistent with other study by (Patriandari & Amalia, 2022), which discovered that taxpayer compliance with PBB payments is significantly impacted by awareness.

The Effect of Income on Land and Building Taxpayer Compliance

The study's findings show that income has little impact on taxpayer compliance with regard to paying (PBB). The significant value of $0.369 > 0.05$ and the t count of $0.902 < 1.985$ (t table) supports the rejection of the second hypothesis (H2). To put it another way, a person's degree of income has no impact on their compliance with PBB payments. This result is consistent with other studies by (Alfian & Rohmaniyah, 2021) and (Oktaviano et al., 2023), which also indicated that income had no influence on PBB payment compliance. This condition shows that the income factor is not the main determinant in taxpayer compliance. Although logically the greater a person's income, the higher his ability to pay taxes, in fact in this study this is not proven. This is likely due to other more dominant factors. According to

Theory of Planned Behavior (TPB), income is a component of control beliefs and is thought to influence one's capacity for action or belief in one's capacity for action. In this case, even though taxpayers have limited income, they still have control over their behavior, including in terms of financial management to meet tax obligations. Thus, compliance with paying taxes is more determined by individual awareness and intention, not solely by the size of income.

The Effect of Service Quality on Land and Building Tax Taxpayer Compliance

Findings from this study indicate that taxpayer is positively and significantly influenced by service quality. This conclusion is supported by the estimated t value of 2.555 which is greater than the t table value of 1.985 and positive coefficient value of 0.012 which is smaller than the significance threshold of 0.05. This leads to acceptance of third hypothesis (H3). These results indicate that one of the main factors influencing taxpayer compliance in paying PBB is service quality. In Theory of Planned Behavior, service quality is associated with normative beliefs, namely individual beliefs about social expectations from people around them (Anugrah & Fitriandi, 2022). The level of compliance will be greatly influenced by people's trust in tax officers and the way officers interact with them. When taxpayers receive quality service, they will be more conscious of and accountable for meeting their tax obligations. The study's results corroborate those of (Wulandari, 2023) and (Cynthia & Djauhari, 2020), which found a favorable correlation between service quality and taxpayer compliance with PBB payments.

CONCLUSION

The findings of the results of data analysis and discussion related to the influence of awareness, income, and service quality on taxpayer compliance in paying Land and Building Tax (PBB) in Kuningan District show that awareness and service quality have a positive and significant impact on the level of taxpayer compliance. Conversely, income does not have a significant effect on taxpayer compliance.

These results indicate that strategies to boost PBB payment compliance should prioritize raising public awareness and service quality. Through ongoing instruction and dissemination about the significance of tax payment, the advantages of taxes for regional development, and a comprehension of taxpayers' rights and responsibilities, the strategy may be implemented. As awareness and quality of service grows, it is anticipated that there will be a marked rise in the degree of compliance with tax payments.

It is recommended that other factors be considered for future research, such as the impact of tax penalties and others. It is hoped that the inclusion other variables will provide a more complete view of the elements that influence taxpayer compliance, and thus inform the development of more focused and successful tax policies.

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