

## The Influence of Taxpayer Awareness and the Quality of Tax Service on Taxpayer Compliance in Paying Pbb-P2 Taxes at the Regional Revenue Office of Tojo Una-Una District

Risnawati<sup>1\*</sup>, Linda Nur Sipatu<sup>2</sup>, Rosida P. Adam<sup>3</sup>

<sup>1</sup>Student majoring in Management, Economics, and Business, Faculty of PSDKU, Tadulako University, Tojo Una-Una

<sup>2,3</sup>Lecturer in the Department of Management, Faculty of Economics and Business, PSDKU, Tadulako University, Tojo Una-Una

**Corresponding Author:** Risnawati [rw5739983@gmail.com](mailto:rw5739983@gmail.com)

---

### ARTICLE INFO

*Keywords:* Taxpayer Awareness, Quality of Tax Services and Taxpayer Compliance

*Received :* 3 June

*Revised :* 20 July

*Accepted:* 18 August

©2025 Risnawati, Sipatu, Adam : This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

Using quantitative research methodologies, this study seeks to ascertain the simultaneous and partial influence of independent variables ( Knowledge of taxpayers and the caliber of tax services) on taxpayer compliance in paying PBB-P2 tax at the Regional Revenue Agency of Tojo Una-Una Regency. Using the accidental sampling data collection approach, 75 respondents who are taxpayers and residents of Tojo Una-Una Regency were given questionnaires to complete in order to gather research data. Using the IBM SPSS 25 application, multiple linear regression analysis is the analysis method utilized to perform F and t tests. The study's findings show that taxpayer compliance with PBB-P2 tax is significantly impacted by both taxpayer awareness and the quality of tax services, and that taxpayer compliance with PBB-P2 tax is significantly impacted by both factors, partially simultaneously. It is evident from the computations performed with the SPSS software that a coefficient of determination of 0.658 was reached. This indicates that taxpayer awareness and the caliber of tax services account for 65.8% of taxpayer compliance, with other factors not included in this study accounting for the remaining 34.2%

---

## **INTRODUCTION**

Funding sources for all national development projects in Indonesia come from a variety of industrial sectors (Hilmawan et al., 2023; Safuan et al., 2021). The money obtained from taxes is one of them. Both the federal government and local governments are able to use these monies to enhance community well-being. According to Amalia et al. (2024), taxes are legally required payments that all individuals and corporate entities must provide to the state without receiving direct payment. The money collected is then utilized for state initiatives aimed at maximizing the prosperity of the populace. Taxes have two main functions, namely the budgetary function used to finance all forms of government expenditure, and the regulatory function that is used to regulate government policy in the socio-economic field. According to (Abdullah et al., 2022), taxes are one of the main sources of state revenue used to finance various development programs, both at the national and regional levels. Funds sourced from taxes play a strategic role in achieving community welfare through the provision of infrastructure, public services, and other government activities. In the context of regional autonomy, local taxes become an important source to enhance Regional Original Revenue (PAD).

During the tax collecting procedure, both the Central Government and the Regional Government are permitted to collect taxes. The central government is responsible for overseeing a number of central taxes, including Stamp Duty, Land and Building Tax for the Plantation, Forestry, and Mining Sectors (PBB-P3), Value Added Tax (PPN), Luxury Goods Tax (PPnBM), Income Tax (PPh), and Tax on International Transactions (Amalia et al., 2024; Fitria, 2017). Meanwhile, provincial taxes, such as motor vehicle taxes (PKB), motor vehicle names, transfer fees (BBNKB), motor vehicle fuel taxes (PBBKB), surface water taxes, and tobacco taxes, are managed by regional administrations at the provincial, district, or municipal levels. (Cornelia et al., 2023; Yunita et al., 2018). In the meantime, the local government oversees regional taxes such as the Acquisition Duty on Land and Buildings (BPHTB), the Specific Goods and Services Tax, the Land and Building Tax for Rural and Urban Areas (PBB-P2), and the Tax on Ownership of Heavy Equipment. (Abdullah et al., 2022; Hariyanto et al., 2024) The Tojo Una-Una Regency Number 9 of 2023 Regional Regulation concerning Regional Taxes and Regional Levies (PDRD) grants the local administration the authority to apply regional taxes in accordance with local policies and potential. The Land and Building Tax for Rural and Urban Areas (PBB-P2) is one kind of regional tax that has a lot of potential to help local revenue. The municipal government of Tojo Una-Una Regency has taken a number of actions to maximize this industry's profitability. However, the revenue realization has not yet reached the targets set each year. This reflects the challenges in increasing taxpayer compliance. (Purnamasari et al., 2024), The willingness of the general population to pay taxes in line with the law without the need for in-depth inquiries, cautions, or the use of administrative or legally binding penalties is known as taxpayer compliance. Taxpayer compliance is a measure of the general public's desire to comply with the laws in place and meet their tax obligations. In reality, however, many taxpayers still neglect their obligations, either because they do not understand or

because they are not aware of the need of submitting taxes. The quality of tax services provided by tax authorities also affects taxpayer compliance.

The act of a taxpayer meeting their tax duties in conformity with the relevant legislation is known as compliance (Witono, 2008). Meanwhile, according to Purnamasari et al. (2024), taxpayer compliance is the public's willingness to pay taxes in accordance with the relevant regulations without the need for extensive investigations, warnings, or the application of administrative or legally binding penalties. The willingness of the general public to fulfill their tax obligations in conformity with the laws in effect is reflected in taxpayer compliance. In actuality, though, a large number of taxpayers continue to fail to fulfill their responsibilities, either because they do not comprehend or because they are unaware of the significance of filing taxes. Additionally, taxpayer compliance is impacted by the caliber of tax services supplied by tax authorities. Moreover, another element influencing taxpayers' failure to fulfill their tax payment responsibilities is the caliber of tax services provided. The tax office must satisfy all of the taxpayers' requests in accordance with the law in order to maintain taxpayer satisfaction, which is expected to enhance taxpayer compliance. It's referred to as tax service quality. (Lestari & Hadi, 2022). The information on Land and Building Tax receipts in Tojo Una-Una Regency's Rural and Urban Sectors (PBB-P2) for the time period of 2022-2024.

Table 1. Target and Realization of PBB-P2 in Tojo Una-Una Regency for the Years 2022, 2023, and 2024

year	Target		Realization		%
	SPPT	Tax	SPPT	Tax	
2022	62.759	Rp. 2.008.235.194	55.695	Rp. 1.669.474.738	83,1 %
2023	64.450	Rp. 2.052.582.766	54.579	Rp. 1.530.861.996	74,6 %
2024	65.963	Rp. 2.218.281.916	60.735	Rp. 1.780.942.540	80,3 %

Source Data : Regional Revenue Agency of Tojo Una-Una Regency

The Land and Building Tax in the Rural and Urban Sector (PBB-P2) in Tojo Una-Una District for the years 2022–2024 never achieved the 100% target, as shown in Table 1. With a percentage level of 83.1%, PBB-P2 income realization in 2022 came to IDR 1,669,474,738 (55,695 SPPT) from a target of IDR 2,008,235,194 (62,759 SPPT). The PBB-P2 income realization in 2023 thus fell to IDR 1,530,861,996 (54,579 SPPT) from a target of IDR 2,052,582,766 (64,450 SPPT) at a percentage level of 74.6% from the previous year. With a percentage level of 80.3%, the PBB-P2 realization in 2024 rose once more to IDR 1,780,942,540 (60,735 SPPT) from a target of IDR 2,218,281,916 (65,963 SPPT).

It is evident from the aforementioned data that PBB-P2 revenue targets, realizations, and percentages change annually. Despite the fact that the annual percentage is regarded as quite high, there are still variations in the realization condition. This suggests that some taxpayers continue to fail to satisfy their tax-payment responsibilities. Numerous causes contribute to this, including taxpayers' ignorance of tax compliance information, particularly with regard to the Rural and Urban Land and Building Tax (PBB-P2). To guarantee that PBB-P2

revenue realization reaches 100%, the local government must thus continue to take measures.

The data presented above makes it clear that PBB-P2 revenue goals, actualizations, and percentages vary every year. There are still differences in the realization situation even though the annual percentage is thought to be rather high. This implies that some taxpayers are still not fulfilling their obligations to pay taxes. The ignorance of taxpayers regarding tax compliance information, especially in relation to the Rural and Urban Land and Building Tax (PBB-P2), is one of the many contributing factors. Therefore, the local government must keep taking action to ensure that PBB-P2 income realization reaches 100%.

According to earlier studies, taxpayer knowledge has a good impact on taxpayer compliance (Nuriasilva, 2024). This, however, runs counter to the findings of the study by Maharaja et al. (2021), which found no discernible relationship between taxpayer awareness and taxpayer compliance. In the meantime, according to the findings of the study carried out by (Cornelia et al., 2023), it states that service quality has a significant positive effect on taxpayer compliance. However, this is contrary to the research conducted by (Hidayat & Wati, 2022) which claims that taxpayer compliance is not substantially impacted by service quality. The research's title is "The Influence of Taxpayer Awareness and Tax Service Quality on Compliance in Paying PBB-P2 Taxes at the Regional Revenue Agency of Tojo Una-Una Regency," as inferred from the background information above.'

Based on the background of the problem above, the formulation of the issues in this research are:

1. Does taxpayer compliance with regard to paying Land and Building Tax (PBB-P2) depend in part on taxpayer awareness?
2. Does taxpayer compliance with regard to paying Land and Building Tax (PBB-P2) depend in part on the quality of tax services?
3. Do taxpayer compliance with regard to paying Land and Building Tax (PBB-P2) depend on both taxpayer awareness and the caliber of tax services?

## LITERATURE REVIEW

### Understanding of Taxpayer Awareness

Taxpayer awareness is when taxpayers have the willingness to fulfill their tax obligations on their own, such as registering, calculating, paying, and reporting the amount of tax owed (Hidayat & Wati, 2022). According to (Farman, 2021), taxpayer awareness is the driving force in enhancing taxpayer compliance. Taxpayer awareness plays an important role in increasing taxpayer compliance in fulfilling their responsibility to pay taxes. This role aims to provide understanding to each taxpayer about the purpose of paying taxes, how the taxes they pay are used, and the benefits they receive after paying taxes.

### Indicators of Taxpayer Awareness

The taxpayer awareness metrics used in this study, as per (Setiawan, 2009), are:

1. Understanding of Tax Regulations
2. Understanding of tax obligations
3. Awareness of the function of taxes
4. Attitude towards tax obligations

**Definition of Tax Service Quality**  
According to (Lestari & Hadi, 2022), tax service quality is all forms of service activities carried out by tax service institutions in an effort to meet the needs of each taxpayer, aiming to maintain taxpayer Satisfaction which is expected to enhance taxpayer compliance. Service quality is influenced by two factors: if the service received meets the expectations and desires of consumers, then the service quality is considered good. Conversely, if the service received does not meet the expectations and desires of consumers, then the service quality is considered poor (Adam et al., 2024).

### Indicators of Tax Service Quality

The indicators of service quality in this study according to Tjiptono in (Nel Arianty, 2024) are:

1. *Tangibles*
2. *Dependability*
3. *Reactivity*
4. *Confidence*
5. *Emphatic*

### Taxpayer Compliance

According to (Ginanjar Aji Satya Graha et al., 2024), taxpayer compliance is the awareness of taxpayers to fulfill their tax obligations where each taxpayer understands and strives to know and understand all forms of tax regulations, accurately calculate the amount of tax owed, and pay taxes on time. According to (Supriatiningsih & Jamil, 2021), taxpayer compliance can be influenced by two factors: internal factors and external factors. Internal factors refer to the factors originating from the taxpayer themselves and are related to the attitudes and characteristics of each individual in responding to their tax obligations, while external factors come from outside the taxpayer, such as the surrounding environmental conditions.

### Indicators of Taxpayer Compliance

The dimensions and indicators of taxpayer compliance in this study, according to (Nisak & Rahmi Satiti, 2018), are:

1. Timeliness of payment.
2. Accuracy of filling out the SPPT

### Theoretical Framework

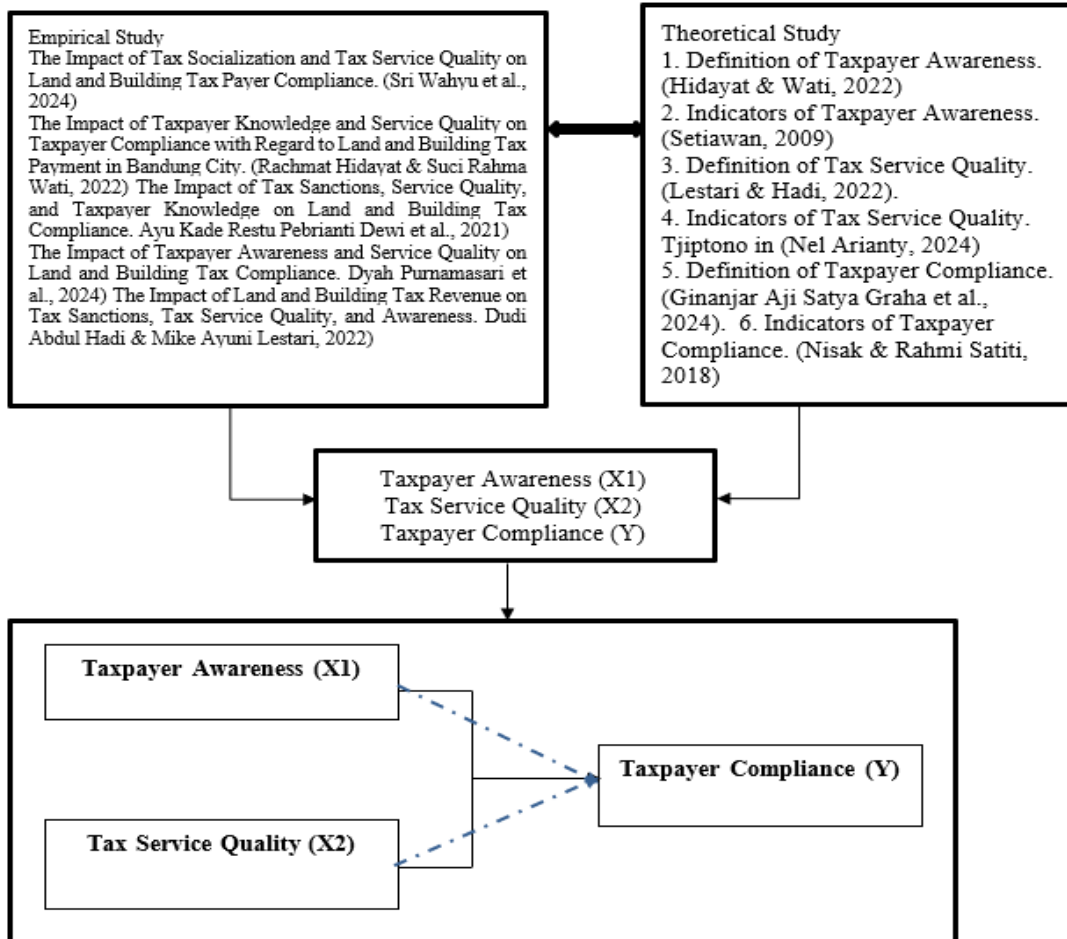


Figure 1. Conceptual Framework

### Hypothesis

According to Sugiyono (2022:63), a hypothesis is a temporary answer to the formulation of research problems. The research hypotheses are as follows:

1. The awareness of taxpayers and the quality of tax services have a significant effect on taxpayer compliance in paying PBB-P2 Tax at the Regional Revenue Agency of Tojo Una-Una Regency.
2. The awareness of taxpayers has a significant effect on taxpayer compliance in paying PBB-P2 Tax at the Regional Revenue Agency of Tojo Una-Una Regency.
3. The quality of tax services has a significant effect on taxpayer compliance in paying PBB-P2 Tax at the Regional Revenue Agency of Tojo Una-Una Regency.

## METHODOLOGY

### Type of Research

This study employs a descriptive associative method in conjunction with a quantitative approach. The Local Revenue Agency of Tojo Una-Una Regency uses this method to ascertain the relationship and impact of the taxpayer awareness variable and the quality of tax services on taxpayer compliance with regard to PBB-P2 tax payments.

### Population and Sample

All 65,963 PBB-P2 taxpayers who are enrolled with the Tojo Una-Una Regency Local Revenue Agency make up the study's population. There were seventy-five responders in the samples. Even if the population size is known, it is not possible to sample the entire population because of a number of issues, including the difficulty of accessing certain areas given that Tojo Una-Una Regency is geographically dispersed throughout multiple districts.

### Sampling Technique

Non-probability sampling with the Accidental Sampling method is the sampling approach employed, which entails choosing respondents based on who the researcher happens to meet and who is willing to participate in the study, as well as fulfilling the requirements to be a PBB-P2 taxpayer. A questionnaire that has previously undergone validity and reliability testing on 30 respondents was used to collect data.

### Data Analysis Technique

In this research, data analysis includes descriptive analysis, classical assumption tests (normality test, multicollinearity test, heteroscedasticity test), and multiple linear regression tests (F test and t test) used to measure the significance of variables. This is to determine the extent of the influence of independent variables on dependent variables. In the data processing process, the researcher used SPSS 25 software. Regression analysis is a tool in statistical analysis to connect independent variables with dependent variables. In the process of data processing, the researcher used the assistance of SPSS 25 software. Regression analysis is a tool in statistical analysis that connects independent variables with dependent variables (Nugraha, 2022). The regression equation model for the three variables in this study is formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Description :

Y = Taxpayer Compliance Variables

a = Constant Value

X1 = Taxpayer Awareness

X2 = Tax Service Quality

b1, b2 = Regression Coefficients

e = *Term Error*

**Normality Test**

The normality test conducted in this study aims to determine whether the sample used is normally distributed or not. In performing the normality test, the researcher used the Kolmogorov-Smirnov Test of Normality in the SPSS 25 program. The basis for making decisions about whether the sample is normally distributed is based on probability (Asymptotic Significance). If the probability > 0.05, then the residual data is normally distributed; conversely, if the probability < 0.05, then the residual data is not normally distributed.

Table 2. Results of Normality Test

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		75
Normal Parameters <sup>a,b</sup>	Mean	0.0000000
	Std. Deviation	1.19388182
Most Extreme Differences	Absolute	0.100
	Positive	0.072
	Negative	-0.100
Test Statistic		0.100
Asymp. Sig. (2-tailed)		.061 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Source : Process data SPSS v 25

Table 2 shows that the one-sample Kolmogorov-Smirnov test yielded a significance value (Asymp. Sig. (2-tailed)) of 0.061, with significance above 0.05 (0.061 > 0.05). These findings allow the researcher to draw the conclusion that the data has normally distributed residual values according to the one-sample Kolmogorov-Smirnov test. Test of Multicollinearity Finding out if the regression model demonstrates correlation between independent variables is the aim of the multicollinearity test in this investigation. The multiple regression model is said to be multicollinear if the tolerance value is greater than 0.1 and the VIF value is less than 10. On the other hand, multicollinearity in the multiple regression model can be inferred if the tolerance is less than 0.1 and the VIF is greater than 10 (Ghozali, 2010). Table 3 below displays the findings of this study's multicollinearity test:

Table 3. Results of the Multicollinearity Test

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Kesadaran Wajib Pajak (X1)	1,000	1,000
	Kualitas Pelayanan Pajak (X2)	1,000	1,000

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Source : Process Data SPSS v 25

Since each independent variable in this study has a tolerance value  $> 0.1$  and a VIF value  $< 10$ , the researcher can conclude from table 3 above that there is no multicollinearity among them. Heteroscedasticity Test The purpose of the heteroscedasticity test in this study is to determine whether there is variance inequality between the residuals of one observation and another in the regression model. In this study, the scatterplot graph can be used to determine whether heteroscedasticity is present. When a pattern is observed, like points creating a specific shape, heteroscedasticity occurs. However, if the points are scattered above and below the Y axis zero point and there is no obvious pattern, then heteroscedasticity is not present. The results of the heteroscedasticity test are displayed below in a scatterplot made with SPSS:

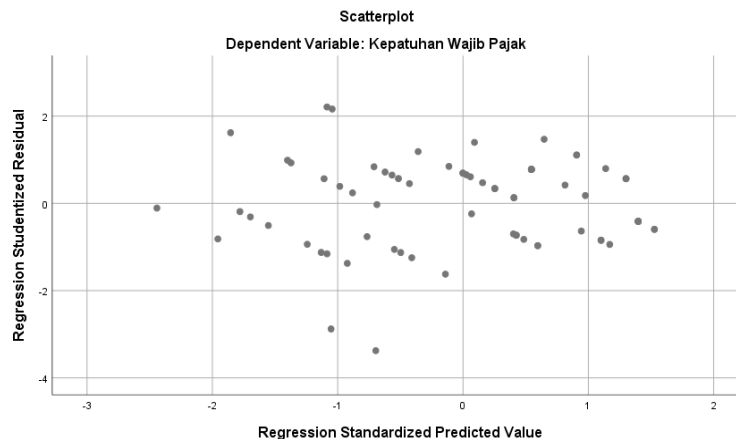


Figure 2. Results of Heteroskedasticity Test  
 Source: Processed Data SPSS v 25

Because the points in the above figure are dispersed above and below the zero mark and do not clearly establish a pattern, the researcher determines that the independent variable in this study does not exhibit heteroskedasticity.

**RESULTS**

This study employs multiple linear regression analysis to support the hypothesis that taxpayer compliance with respect to PBB-P2 tax payments at the Tojo Una-Una Regency Regional Revenue Agency is influenced by taxpayer understanding and the quality of tax services. The results of this study's multiple linear regression analysis are shown in Table 4 below:

Table 4. Multiple Linear Regression Analysis Test Outcomes

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.614	1.868		3.004	0.004
	Kesadaran	0.054	0.020	0.185	2.686	0.009
	Kualitas	0.230	0.020	0.793	11.509	0.000
R		= 0,811		Sig. F = 69,378		
R Square		= 0,658		α ≥ 0,05		
Adjusted R Square		= 0,649				

Source : Processed data SPSS v 25

Based on table 4 above, the equation of the multiple linear regression analysis is as follows:

$$Y = 5,614 + 0,054X_1 + 0,230X_2 + e$$

The model of the multiple linear regression analysis equation above can be explained as follows:

1. If both the taxpayer awareness variable (X1) and the tax service quality variable (X2) are zero, the constant (α) of 5.614 means that the baseline value of taxpayer compliance in paying PBB-P2 tax (Y) is 5.614.
2. The regression coefficient for X1 = 0.054. This implies that there will be a 0.054 increase in taxpayer compliance with PBB-P2 tax for every unit increase in the taxpayer awareness indicator.

The coefficient of regression for X2 is 0.230. This means that a one-unit increase in the tax service quality indicator will result in a 0.230 rise in taxpayer compliance with PBB-P2 tax. Findings from the Hypothesis Testing

**a. First Hypothesis Test**

The first hypothesis states that taxpayer compliance in paying the PBB-P2 tax at the Regional Revenue Agency of Tojo Una-Una Regency is significantly impacted by both the quality of tax services and taxpayer knowledge. The output from SPSS 25 yielded a Sig-F value of 0.000. The first hypothesis is validated since it can be inferred that the quality of tax services and taxpayer awareness have a substantial impact on taxpayer compliance.

**b. Second Hypothesis Test**

According to the study's second hypothesis, taxpayer compliance with regard to paying PBB-P2 taxes at the Regional Revenue Agency of Tojo Una-Una Regency is somewhat impacted by the taxpayer awareness variable. The taxpayer awareness variable received a significant value of 0.009, indicating that 0.009 < 0.05, according to Table 4. The second hypothesis is validated since it can be inferred that the taxpayer awareness variable influences taxpayer compliance to some extent.

### **c. Third Hypothesis**

The study's third hypothesis is that taxpayer compliance with PBB-P2 tax payments at the Regional Revenue Agency of Tojo Una-Una Regency is somewhat impacted by the service quality variable. The tax service quality variable received a significant value of 0.000, indicating that  $0.000 < 0.05$ , according to Table 4. We can conclude that taxpayer compliance is partially impacted by the tax service quality variable.

## **DISCUSSION**

The findings of the study on how taxpayer knowledge and the caliber of tax services affect taxpayer compliance with regard to PBB-P2 tax payments at the Tojo Una-Una Regency Revenue Agency can be interpreted as follows:

### **A. Taxpayer Awareness Partially Affects Taxpayer Compliance in Paying PBB-P2 Tax at the Revenue Agency of Tojo Una-Una Regency.**

The partial test (t-test) findings show that the variable of taxpayer awareness has a t-value of 2.686 and a t-table value of 1.993. Based on the results of the partial test (t-test) on the taxpayer awareness variable, which show that  $t\text{-value} > t\text{-table}$  ( $2.686 > 1.993$ ), it may be concluded that  $H_a$  is accepted. This also occurs significantly when the significance value is  $0.009 < 0.05$ . This implies that taxpayer awareness has a favorable and considerable impact on taxpayer compliance, at least in part. These findings show that when people understand the importance of taxes, they are more willing to collaborate.

Taxpayer awareness in this context refers to each individual's understanding of their obligation to pay taxes, their knowledge of the ways in which taxes support development, and their willingness to fulfill their obligations without external pressure. Taxpayers who understand their taxes are generally more accountable for making their timely tax payments. The results of the study are in line with research by Gahung et al. (n.d.), which demonstrates that taxpayer awareness has a positive and significant impact on taxpayer compliance with regard to property tax payments. PBB-P2.

### **B. The Quality of Tax Services Partially Affects Taxpayer Compliance in Paying Property Taxes PBB-P2 in the Regional Revenue Agency of Tojo Una-Una Regency.**

It can be inferred from the partial test (t-test) results that the taxpayer awareness variable has a  $t\text{-value} > t\text{-table}$  ( $11.509 > 1.993$ ), indicating that  $H_a$  is accepted. The variable of tax service quality has a t-value of 11.509 and a t-table value of 1.993. Significantly, this also happens when the significance value is  $0.000 < 0.05$ . This suggests that taxpayer compliance is significantly and favorably impacted by the quality of tax services. This result demonstrates that taxpayer compliance with PBB-P2 tax payments is influenced by the caliber of tax services. When taxpayers receive high-quality, prompt, and amiable service, they are more likely to comply with their tax duties.

The tax service in question encompasses a number of elements, including the staff's professional and helpful demeanor, the convenience with which information may be obtained, and the clarity of payment methods. Taxpayers' sense of accountability and care for their tax duties rises when they feel

supported and valued during the service process. The findings of this study are consistent with research by Ratulia and Tussyadiah (2024), which demonstrates that taxpayer compliance with PBB-P2 tax payments is positively and significantly impacted by the quality of tax services.

### **C. Taxpayer Awareness and Quality of Tax Services Significantly Affect Taxpayer Compliance in Paying PBB-P2 Taxes at the Regional Revenue Agency of Tojo Una-Una Regency.**

The results of the simultaneous test (F test) show that the calculated F value is greater than the table F value ( $69.378 > 3.12$ ) with a significance value of  $0.000 < 0.05$ . This suggests that taxpayer compliance with regard to PBB-P2 tax payments at the Tojo Una-Una District Regional Revenue Agency is significantly influenced by the caliber of tax services and taxpayer awareness. According to the findings of the coefficient of determination test, which are displayed in table 4, the degree of taxpayer compliance is influenced by taxpayer awareness and the quality of tax services by 65.8%, with a R Square value of 0.658. Meanwhile, the remaining 34.2% are influenced by other factors that are not discussed in this study.

According to a study by Hidayat and Wati (2022), they significantly affect taxpayer compliance with regard to PBB-P2 tax payments, and the results of our investigation are in line with their findings. Additionally, the findings of the coefficient of determination test yielded a R Square value of 0.318. This suggests that taxpayer awareness and the caliber of tax services account for 31.8% of the degree of taxpayer compliance, with other characteristics not included in this study accounting for the other 68.2%.

## **CONCLUSIONS**

Assessing the impact of taxpayer knowledge and the quality of tax services on taxpayer compliance with respect to PBB-P2 tax payments at the Tojo Una-Una Regency Regional Revenue Office is the aim of this study. Given the research findings and discussions about taxpayer knowledge and the influence of tax service quality on taxpayer compliance with respect to PBB-P2 tax payments, the following conclusions can be drawn:

1. The taxpayer awareness variable has a large and positive impact on taxpayer compliance with regard to PBB-P2 tax payments at the Regional Revenue Office of the Tojo Una-Una Regency.  $H_0$  is acceptable, according to the findings of the partial test (t test) on the taxpayer awareness variable, which reveal that  $t \text{ count} > t \text{ table}$  ( $2.686 > 1.993$ ). This is consistent with the results of the partial test, which show that the  $t \text{ table}$  value is 1.993 and the  $t \text{ count}$  value is 2.686. This is also significant because the significance value is  $0.009 < 0.05$ .
2. The variable of tax service quality has a favorable and significant impact on taxpayer compliance with regard to PBB-P2 tax payments at the Tojo Una-Una District Regional Revenue Agency. We can conclude that  $H_0$  is accepted based on the partial test results, which indicate that the estimated t-value is higher than the t-table value ( $11.509 > 1.993$ ). This is in line with the partial test findings, which show that the t-table value is 1.993 and the

computed t-value is 11.509. This is also important when the significance value is  $0.000 < 0.05$ .

3. The results of the simultaneous test (F-test) show that the computed F-value is higher than the F-table ( $69.378 > 3.12$ ) with a significance value of  $0.000 < 0.05$ . This implies that taxpayer compliance in paying PBB-P2 tax at the Regional Revenue Agency of Tojo Una-Una District concurrently is significantly impacted by taxpayer awareness and the caliber of tax services.

## RECOMMENDATIONS

The researcher offers the following advice in light of the study's findings and conclusions:

1. Regular education and socialization regarding the significance of taxes should be conducted by the Regional Revenue Agency on behalf of the local government in order to raise taxpayer awareness. To increase public acceptance, information can be shared via social media, direct outreach, or partnerships with local leaders.
2. To improve tax services, officers should be trained to be more approachable and professional, digital technology should be used more often to increase service efficiency, and public complaints should have clear channels.

## FURTHER STUDY

This research still has limitations so that further research is needed on the topic of The Influence of Taxpayer Awareness and the Quality of Tax Service on Taxpayer Compliance in Paying Pbb-P2 Taxes in order to perfect this research and increase insight for readers and writers.

## REFERENCES

- Abdullah, S. W., Tuli, H., & Pakaya, L. (2022). Pengaruh Kesadaran dan Pemahaman Pajak Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan. *Jambura Accounting Review*, 3(2), 116-128. <https://doi.org/10.37905/jar.v3i2.55>
- Adam, P., Anwar, T., & Oktawati, Y. (2024). Manajemen Pemasaran di Era Digital.
- Amalia, S. W., Rijal, A., & Hamzah, H. (2024). Pengaruh Sosialisasi Pajak dan Kualitas Pelayanan Pajak Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan. *Jurnal Revenue*, 5(1), 492-510.
- Andriana, N. (2020). PENGARUH DANA PERIMBANGAN DAN BELANJA MODAL TERHADAP KEMANDIRIAN DAERAH. *Jurnal Pajak Dan Keuangan Negara (PKN)*, 1(2), 105-113. <https://doi.org/10.31092/jpkn.v1i2.793>

- Cornelia, B. V., Rakhmayani, A., & Purwienanti, E. N. F. (2023). Pengaruh Kualitas Pelayanan, Sanksi Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kabupaten Pati (Studi Kasus BPKAD Pati). *Jurnal Stie Semarang (Edisi Elektronik)*, 15(3), 130–142. <https://doi.org/10.33747/stiesmg.v15i3.651>
- Farman, F. (2021). Pengaruh Kualitas Pelayanan, Sanksi Pajak, Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan Kecamatan Tanjungkerta Kabupaten Sumedang. *Journal of Accounting, Finance, Taxation, and Auditing (JAFTA)*, 3(2), 103–126. <https://doi.org/10.28932/jafta.v3i2.3577>
- Fitria, D. (2017). Pengaruh Kesadaran Wajib Pajak, Pengetahuan dan Pemahaman Perpajakan terhadap Kepatuhan Wajib Pajak. *JABE (Journal of Applied Business and Economic)*, 4(1), 30. <https://doi.org/10.30998/jabe.v4i1.1905>
- Gahung, P. C., Warongan, J. D. L., & Mintalangi, S. S. E. (n.d.). Pengaruh pengetahuan perpajakan, kesadaran wajib pajak, dan kepercayaan masyarakat pada pemerintah terhadap kepatuhan wajib pajak dalam membayar Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kecamatan Pasan Kabupaten Minahasa Tenggara. 143–149. <https://doi.org/10.58784/rapi.145>
- Ghozali, 2011. (2010). 14. Bab Iii (38-50). X, 38–50.
- Ginancar Aji Satya Graha, Selfi Budi Helpiastuti, & Joko Rizkie Widokarti. (2024). Pengaruh Kesadaran Wajib Pajak dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Probolinggo. *Jurnal Ilmiah Manajemen Publik Dan Kebijakan Sosial*, 8(1), 38–57. <https://doi.org/10.25139/jmnegara.v8i1.6934>
- Hariyanto, H., Azizah, M., & Nurhidayatulloh, N. (2024). Does the Government's Regulations in Land Ownership Empower the Protection of Human Rights? *Journal of Human Rights, Culture and Legal System*, 4(2), 391–421. <https://doi.org/10.53955/jhcls.v4i2.222>
- Hidayat, R., & Wati, S. R. (2022). Pengaruh kesadaran Wajib Pajak dan kualitas pelayanan pajak terhadap kepatuhan Wajib Pajak dalam membayar Pajak bumi dan Bangunan di kota Bandung. *Owner*, 6(4), 4009–4020. <https://doi.org/10.33395/owner.v6i4.1068>
- Hilmawan, R., Aprianti, Y., Yudaruddin, R., Anggraini Bintoro, R. F., Suharsono, Fitrianto, Y., & Wahyuningsih, N. (2023). Public sector innovation in local government and its impact on development outcomes: Empirical evidence in Indonesia. *Heliyon*, 9(12), e22833. <https://doi.org/10.1016/j.heliyon.2023.e22833>

- Lestari, M. A., & Hadi, D. A. (2022). Pengaruh Sanksi Perpajakan, Kesadaran, dan Kualitas Pelayanan Pajak terhadap Penerimaan Pajak Bumi dan Bangunan. *Owner*, 6(4), 4092–4107. <https://doi.org/10.33395/owner.v6i4.1066>
- Maharaja, E. F., Elim, I., & Suwetja, I. G. (2021). Pengaruh Kesadaran Wajib Pajak Dan Pengetahuan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (PBB) Di Kecamatan Bathin Solapan Kota Duri, Riau. *Jurnal Riset Akuntansi*, 16(4),
- Nel Arianty, S. E. M. M. (2024). *Implikasi Pemasaran Dalam Kinerja Usaha*. umsu press.
- Nisak, C., & Rahmi Satiti, A. D. (2018). Pengaruh Kesadaran Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pbb P2 (Studi Kasus Pada Wajib Pajak Di Kecamatan Sukodadi Kabupaten Lamongan Tahun 2017). *Jurnal Akuntansi*, 3(1), 633. <https://doi.org/10.30736/jpensi.v3i1.130>
- Nugraha, B. (2022). *Pengembangan Uji Statistik: Implementasi Metode Regresi Linier Berganda dengan Pertimbangan Uji Asumsi Klasik*. Pradina Pustaka.
- Nuriasilva, S. G. (2024). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Pajak Bumi dan Bangunan Terhadap Kepatuhan Masyarakat dalam Membayar Pajak Bumi dan Bangunan di Desa Pasirtanjung. *eCo-Buss*, 6(3), 1278–1288. <https://doi.org/10.32877/eb.v6i3.1153>
- Purnamasari, D., Sari, D., & Mulyati, Y. (2024). Pengaruh Kualitas Pelayanan Pajak dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan. *Owner*, 8(1), 934–943. <https://doi.org/10.33395/owner.v8i1.1876>
- Ratulia, A., & Tusyadiah, H. (2024). Pengaruh Kualitas Pelayanan Pajak, Pengetahuan Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Bumi Dan Bangunan (Pbb) Di Kota Bengkulu. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 8(1), 892–906. <https://doi.org/10.31955/mea.v8i1.3772>
- Safuan, S., Habibullah, M. S., & Sugandi, E. A. (2021). Mitigating the shadow economy through financial sector development in Indonesia: Some empirical results. *Heliyon*, 7(12), e08633. <https://doi.org/10.1016/j.heliyon.2021.e08633>
- Setiawan. (2009). Pengaruh Persepsi Tentang Sanksi Perpajakan dan Kesadaran Wajib Pajak Pada Kepatuhan Pelaporan Wajib Pajak Orang Pribadi Di KPP Pratama Denpasar Timur. *Jurnal Yang Di Publikasikan*. 1–23.

- Supriatiningsih, S., & Jamil, F. S. (2021). Pengaruh Kebijakan E-Filing, Sanksi Perpajakan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Ilmiah Akuntansi Kesatuan*, 9(1), 199–208. <https://doi.org/10.37641/jiakes.v9i1.560>
- Witono, B. (2008). Peranan Pengetahuan Pajak Pada Kepatuhan Wajib Pajak, Fakultas Ekonomi Universitas Muhammadiyah Surakarta. 7(September).
- Yunita, S. R., Kurniawan, P. S., ST, M. A., & ... (2018). ... Wajib Pajak, Pengetahuan Pajak, Bea Balik Nama, Sanksi Perpajakan Dan Akuntabilitas Pelayanan Publik Pada Kepatuhan Wajib Pajak Kendaraan Bermotor Di .... *JIMAT (Jurnal ...)*, 2, 345–357.