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Research/Review Article

What Shapes Taxpayer Compliance? Insights from Land and Building Tax (P2) Payments

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Abstract

Land and Building Tax is the largest taxpayer compared to other taxes because its objects cover all land and buildings located in the territory of the Republic of Indonesia. Many factors, for example, physical changes and changes in land function from vacant land to apartment and real estate areas generally influence the PBB-P2 objects. The problem formulated in this study is whether taxpayer knowledge, income and determination of the sale value of tax objects affect compliance with land and building tax payments in the Kemayoran District. This study uses descriptive statistical methods. In this study, primary data is used, namely, questionnaires. Sampling in this study used the accidental sampling method and obtained a sample of 68 taxpayers. The results of this study indicate that the variables of taxpayer knowledge, income and determination of the sale value of tax objects have a positive effect on land and building tax compliance and simultaneously positively impact land and building taxpayer compliance. The managerial implications that can be drawn are the need for local governments, particularly Tax Service Units, to improve tax socialization and education strategies to increase public awareness of the benefits and obligations of PBB.

Keywords: Taxpayer Knowledge, Income, NJOP Determination, Taxpayer Compliance.

JEL Classification: H24, H26, H71

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1. Introduction

Tax compliance remains a central issue in public finance management, particularly in developing countries where local tax revenues contribute significantly to regional development (Amanda & Febrianti, 2015). One of the primary sources of local tax is the Land and Building Tax (PBB-P2), which is imposed on individuals and entities that own or control land and buildings. However, the level of taxpayer compliance in paying PBB-P2 is still relatively low in many regions, leading to suboptimal local revenue and hampering infrastructure development (Aditama & Purwaningsih, 2014). This condition indicates the urgency of studying factors that can influence taxpayer compliance, particularly regarding knowledge, income, and the determination of the taxable value of property (NJOP).

Previous studies have shown that taxpayer knowledge significantly affects compliance behavior. Taxpayers with higher awareness of their tax obligations are more likely to fulfill them on time and correctly (Amanda & Febrianti, 2015). Income level also plays a crucial role, as taxpayers with sufficient income capacity are generally more capable of fulfilling their tax obligations without delay (Arbiantoro, 2018). In addition, the fairness and accuracy of NJOP determination directly affect taxpayer perceptions, which in turn influence their willingness to comply with tax payments (Anindi, 2018). These factors suggest that compliance is not only a matter of regulation but also a behavioral and perceptual issue.

Despite these findings, there remains a research gap in understanding the combined effect of knowledge, income, and NJOP determination on PBB-P2 compliance at the regional level. Many previous studies have focused on corporate tax compliance or national tax obligations, while fewer have analyzed local taxation, particularly PBB-P2, which has distinct characteristics (Aeni, 2021). Moreover, limited empirical studies have examined these factors simultaneously, leaving an opportunity to provide comprehensive evidence on what truly drives taxpayer compliance in the context of PBB-P2 (Apriadi, 2017).

Based on this gap, the objectives of this study are to analyze the effect of taxpayer knowledge, income, and NJOP determination on PBB-P2 taxpayer compliance. The study aims to provide empirical evidence that enriches the literature on local taxation compliance. Specifically, it highlights how economic capacity and perceptions of fairness in taxation interact with knowledge to shape taxpayer behavior. In addition, the findings are expected to assist local governments in designing more effective policies to increase compliance and optimize local revenue collection (Astuti et al., 2020).

The practical benefit of this research is that it can provide guidance for tax authorities to improve taxpayer education programs, implement fairer NJOP assessments, and adjust tax policies that consider taxpayer income conditions. Theoretically, this study contributes to expanding knowledge in the field of taxation, particularly behavioral tax compliance in local tax contexts. The novelty of this study lies in its integrative approach by simultaneously analyzing knowledge, income, and NJOP as determinants of PBB-P2 taxpayer compliance in a regional setting, something that has not been widely explored in previous studies (Agung, 2020).

2. Literature Review and Hypothesis

Literature Review

Taxpayer Compliance

Taxpayer compliance is a crucial aspect of taxation systems, particularly under the self-assessment mechanism, where taxpayers are required to calculate, pay, and report their tax liabilities independently (Rahayu, 2017). Compliance refers to the extent to which taxpayers meet their obligations following tax laws, both formally and materially (Nurmantu, 2010). Formal compliance emphasizes the timely and accurate submission of tax payments and reports. In contrast, material compliance reflects the willingness of taxpayers to adhere to the spirit of taxation, including honesty and cooperation with tax authorities (Rahayu, 2010). In the context of Land and Building Tax (PBB-P2), compliance levels often fluctuate due to various behavioral and economic factors, such as taxpayer awareness, ability to pay, and perceptions of fairness in the tax system (Hardiningsih, 2011; Zainuddin, 2018).

Tax Knowledge

Knowledge of taxation is one of the most frequently cited determinants of taxpayer compliance. Taxpayers who possess adequate knowledge of tax regulations are more likely to comply voluntarily because they understand the function, purpose, and importance of taxes in public finance (Rahayu, 2010). Hardiningsih (2011) emphasized that taxpayers with low understanding tend to become non-compliant, highlighting the importance of tax education. Wulandari and Suyanto (2014) found that tax knowledge had a significant effect on PBB compliance, reinforcing the notion that awareness campaigns and education programs can enhance compliance. Similarly, Pangestika and Darmawan (2018) concluded that understanding tax obligations improves taxpayer compliance in paying PBB-P2. Research by Asrinanda and Yossi (2018) further demonstrated that tax knowledge, when combined with awareness and the self-assessment system, significantly influenced compliance behavior. These findings underline the role of knowledge as a foundation for compliance in taxation.

Taxpayer Income

Economic capacity is another important factor affecting tax compliance. Income level determines the taxpayer's ability to fulfill their obligations, especially in taxes imposed annually, such as PBB-P2 (Rauf, 2013). Taxpayers with sufficient or higher incomes are generally better able to pay taxes on time compared to those with limited financial capacity (Yusnindar, 2015). Kusuma (2014) found that income was a significant determinant of compliance among PBB taxpayers, as it directly influenced their ability to allocate funds for tax obligations. However, Rahman (2018) noted that while income tends to have a positive correlation with compliance, its effect may not always be statistically significant. This suggests that income alone is not sufficient; it must be accompanied by awareness and fairness in tax policy to ensure higher compliance levels.

NJOP Determination

The Selling Value of Tax Objects (NJOP) is the basis for calculating PBB-P2, and its determination plays a critical role in taxpayer compliance. According to Sihombing (2014), NJOP should reflect the fair market value to ensure equity and acceptance among taxpayers. However, when taxpayers perceive NJOP as unfair or inaccurately assessed, it can lead to resistance and lower compliance (Sari, 2016). Zebua (2015) found that NJOP significantly and positively affected taxpayer compliance in Gunungsitoli Utara, indicating that fair valuation encourages adherence. Ananda (2015) showed that NJOP, along with other factors such as income and knowledge, influences taxpayer compliance both individually and simultaneously. Pangestika and Darmawan (2018) emphasized that NJOP adjustments must consider taxpayers' ability to pay, as excessive increases may reduce compliance. Thus, fairness in NJOP determination is vital to sustaining taxpayer trust and willingness to comply.

Previous Studies and Research Gap

Several studies have examined determinants of tax compliance, both for national and local taxes. Kusuma (2014) and Wulandari and Suyanto (2014) found that income and knowledge are important drivers of compliance. Yusnindar et al. (2015) identified knowledge, service quality, awareness, and sanctions as significant factors affecting PBB-P2 compliance. Zebua (2015) highlighted NJOP and income as influential, while Pangestika and Darmawan (2018) confirmed the role of knowledge and perceptions of fairness in taxation. Although these studies provide valuable insights, there is still a gap in analyzing the combined effect of taxpayer knowledge, income, and NJOP determination specifically on PBB-P2 compliance in urban areas. Most prior studies either focused on one factor or analyzed broader tax types, leaving an opportunity to conduct a more integrative analysis at the local taxation level. This study addresses the gap by examining these three factors simultaneously in the context of PBB-P2 taxpayer compliance.

Hypothesis

Tax Knowledge and Compliance

Taxpayers' knowledge is closely related to their level of compliance. Taxpayers who understand the functions and regulations of taxation will be more compliant in fulfilling their tax obligations (Rahayu, 2010). Hardiningsih (2011) found that a low understanding of tax regulations can encourage non-compliance. Research by Wulandari and Suyanto (2014) also showed that tax knowledge significantly influences taxpayer compliance with PBB-P2. A similar finding was demonstrated by Pangestika and Darmawan (2018), who found that understanding tax benefits encourages compliance in paying regional taxes. This finding is supported by research by Asrinanda and Yossi (2018), which confirms that tax knowledge, along with the self-assessment system and tax awareness, significantly influences tax compliance.

H1: Tax knowledge has a positive and significant effect on taxpayer compliance in paying Land and Building Tax (PBB-P2).

Taxpayer Income and Compliance

Income is a crucial factor determining a taxpayer's ability to fulfill their obligations. According to Rauf (2013), the higher a person's income, the greater their ability to pay taxes on time. Yusnindar (2015) also emphasized that income level influences tax awareness and compliance. Rahman (2018) found that although the effect of income on compliance was not always significant, the direction of the relationship remained positive. Kusuma (2014) provided additional evidence that taxpayer income is a key factor significantly influencing compliance with PBB-P2. This indicates that income not only influences tax payment ability but also shapes taxpayer perceptions of tax fairness.

H2: Taxpayer income has a positive and significant effect on taxpayer compliance in paying Land and Building Tax (PBB-P2).

Fairness of NJOP Determination and Compliance

The Taxable Object Sales Value (NJOP) is the basis for imposing PBB-P2, which is determined based on fair market value (Sihombing, 2014). Determining the NJOP that is deemed unfair can lead to objections and reduce compliance (Sari, 2016). Zebua (2015) found that the NJOP had a significant positive effect on taxpayer compliance with the Land and Building Tax (PBB-P2) in North Gunungsitoli. Research by Ananda (2015) also showed that although the partial effect of NJOP was not always significant, it played a significant role, along with other factors. Pangestika and Darmawan (2018) emphasized the importance of fairness in determining NJOP to increase taxpayer trust and compliance. This finding is supported by research by Apriadi (2017), which showed that taxpayer perceptions of the fairness of fiscal policy influence compliance.

H3: The fairness of NJOP determination has a positive and significant effect on taxpayer compliance in paying Land and Building Tax (PBB-P2).

Simultaneous Effects

In addition to the partial effect, the three factors—knowledge, income, and NJOP determination—also need to be analyzed simultaneously. Ananda (2015) found that services, sanctions, NJOP, knowledge, and income simultaneously had a significant effect on taxpayer compliance in paying PBB-P2. Wulandari and Suyanto (2014) also showed that tax knowledge, education, and administrative sanctions simultaneously significantly influence compliance with PBB-P2. Research by Yusnindar et al. (2015) demonstrated that SPPT (Subject to Tax Return), knowledge, service quality, awareness, and tax sanctions simultaneously significantly influence taxpayer compliance. Pangestika and Darmawan (2018) confirmed that motivation, attitude, awareness, knowledge, and perception of sanctions also simultaneously influence compliance.

H4: Tax knowledge, taxpayer income, and NJOP determination simultaneously have a positive and significant effect on taxpayer compliance in paying Land and Building Tax (PBB-P2).

Framework

This framework is designed to demonstrate the steps involved in conducting this research. This research aims to determine the influence of taxpayer knowledge, taxpayer income, and the determination of the taxable value of the taxable object on taxpayer compliance in paying land and building tax. Therefore, to assist in the writing process of this research, a framework is needed, as shown in Figure 1 below:

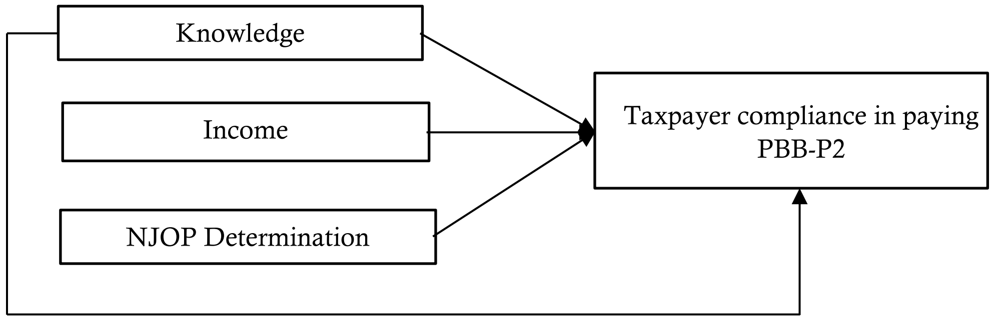


Figure 1. Conceptual Framework

3. Data and Method

Type of Research

This type of research is quantitative. Sugiyono (2017) states that quantitative research "is a research method based on the philosophy of positivism, with research data in the form of numbers and analysis using statistics. This type of research is called the discovery method, because with this method, various new scientific and technological advances can be discovered and developed." Quantitative research is conducted to determine the value of independent variables, whether one or more (independent) variables, by focusing on only a few variables. The pattern of relationships between the variables being studied is referred to as the research paradigm. A research paradigm is defined as the fundamental assumptions that show the relationships between the variables being studied, while also reflecting the formulation of the research problem, the theory used, and the statistical analysis techniques to be employed.

Population and Sample

According to Arikunto (2013), the population is the entirety of research subjects. Therefore, a population is defined as individuals who share similar characteristics, even if the percentage of similarity is small, or in other words, all individuals who will be used as research objects. The population in this study was all 52,234 Land and Building Tax (PBB-P2) taxpayers in the Kemayoran District. The sample was a subgroup or portion of the population. The sampling method used was accidental sampling. According to Sugiyono (2017), accidental sampling is a sampling technique based on chance. Anyone who happens to meet the researcher can be used as a sample, provided they are deemed suitable as a data source. Because the sampling technique used was accidental sampling and referred to the norms determined by Sugiyono (variable (a)), due to time and funding constraints, the sample obtained was 63 PBB-P2 taxpayer respondents in Kemayoran District.

Data Collection Method

Data Type and Data Source

The data used in this study were primary. According to Sekaran and Bougie (2017), primary data refers to information obtained directly by the researcher regarding related variables for the specific purpose of the study.

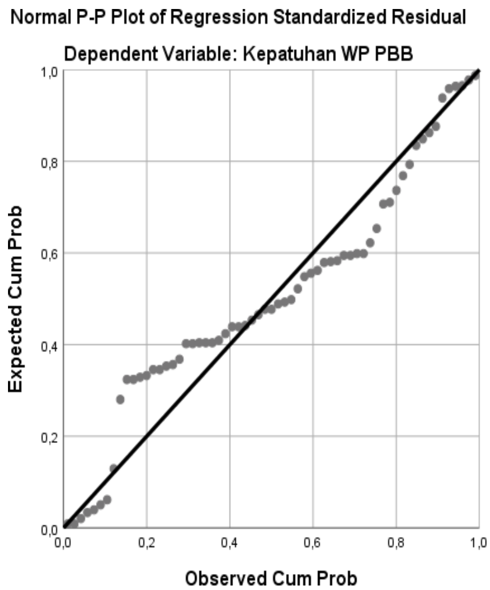
Data Collection Techniques

Data collection techniques are the most strategic step in research, as the primary goal of research is to obtain data. Generally, there are four types of data collection techniques: observation and interviews. In this study, the data collection technique used was a questionnaire. According to Sekaran and Bougie (2017), a questionnaire is a pre-formulated list of written questions to which respondents record their answers, usually in clearly defined alternatives. The data collection technique in this study was a questionnaire administered to the residents of Kemayoran District, Central Jakarta.

Data Analysis Method
After the data was collected, it was processed and analyzed. The data analysis technique used in this study was quantitative. The data analysis tool used was SPSS version 25.0. SPSS (Statistical Package for Social Science) is a computer program used to analyze data. To test and analyze the data in this study, the data analysis method used was to examine the relationship and influence of Knowledge, Income, and NJOP Determination on Taxpayer Compliance in Paying Land and Building Tax.

4. Results
Normality Test Results
The normality test aims to determine whether the data distribution follows or approximates a normal distribution. There are two ways to detect whether residuals are normally distributed: graphical analysis and statistical tests. The graphical test for residual normality involves examining the distribution of data along the diagonal of a normal PP plot of regression standardized residuals and a histogram.

Figure 2. Normal P-Plot Graph of Taxpayer Knowledge, Income, and NJOP Determination on Land and Building Taxpayer Compliance



Based on the results of the normality test, using the histogram and the normal P-Plot, it can be concluded that the histogram indicates a normal distribution. The normal P-Plot graph shows the points spread around the diagonal line.

Multicollinearity Test Results
Multicollinearity in this study can be seen from the tolerance and Variance Inflation Factor (VIF) values. These two measures indicate how much the other independent variables explain each independent variable. A regression model is considered free of multicollinearity if the tolerance value is ≤ 0.10 or equal to a VIF value of ≥ 10.

Table 1. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4,727	1,798		2,629	,011		
	Taxpayer Knowledge	,270	,119	,264	2,271	,027	,671	1,491

Taxpayer Income	,371	,128	,344	2,890	,005	,638	1,566
NJOP Determination	,233	,109	,234	2,134	,037	,755	1,324

Source: Data processed with SPSS 25.0

The analysis results show that no independent variables have a tolerance value of less than 0.10, indicating no correlation between the independent variables with a value greater than 95%. The calculation of the Variance Inflation Factor (VIF) also shows the same thing: no independent variable has a VIF value greater than 10. Therefore, there is no multicollinearity among the independent variables in the regression model.

Heteroscedasticity Test Results

According to Ghozali (2018), the heteroscedasticity test aims to determine whether there is inequality in the variance and residuals in the regression model from one observation to another. A good regression model exhibits homoscedasticity or does not exhibit heteroscedasticity. The following are the results of the heteroscedasticity test:

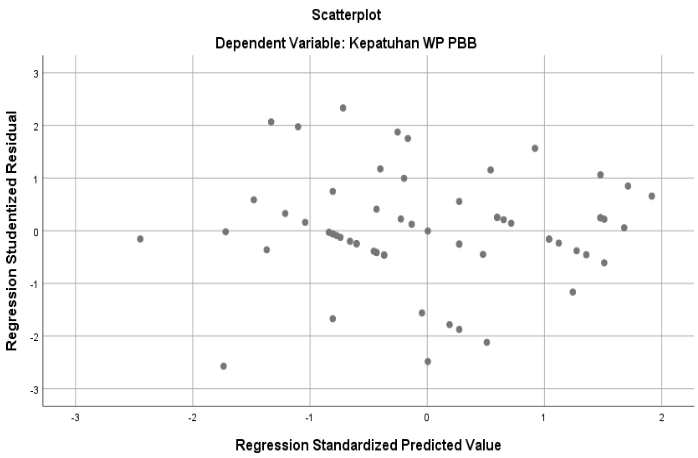


Figure 3. Heteroscedasticity Test Results – Scatterplot Graph

The heteroscedasticity test was conducted using a scatterplot graph. Based on the scatterplot graph above, the points are evenly distributed, both above and below zero on the Y-axis. Therefore, there is no heteroscedasticity in the regression model, making it suitable for predicting the influence of taxpayer knowledge, taxpayer income, and the determination of the Taxable Value of Property on PBB (land and building) taxpayer compliance.
Analysis using scatterplot graphs has significant weaknesses.

Multiple Linear Regression Analysis Results

Multiple regression analysis is used to determine the influence of two or more independent variables on the dependent variable. The independent variables, namely taxpayer knowledge, taxpayer income, and the determination of the Taxable Value of Property, influence the dependent variable, namely PBB taxpayer compliance. The results of the analysis are as follows:

Table 2. Results of the Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,727	1,798		2,629	,011
	Taxpayer Knowledge	,270	,119	,264	2,271	,027
	Taxpayer Income	,371	,128	,344	2,890	,005
	NJOP Determination	,233	,109	,234	2,134	,037

Source: Data processed with SPSS 25.0

Partial Test Results (t-Statistic test)

The t-test results can determine the probability value of each independent variable on the dependent variable. If the probability value is >0.05 and the calculated t-test is <t-table, then H0 is rejected. If the probability value is <0.05 and the calculated t-test is >t-table, then H_a is accepted. The t-table value can be obtained with n-k-1 degrees of freedom (df), with three independent variables (k), or (df) = 63-3-1 = 59, and a significance level of 5%, the t-table value is 2.001. The t-test results are shown in Table 3 as follows:

Table 3. Results of Partial Test of Taxpayer Knowledge (T-Statistic Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,727	1,798		2,629	,011
	Taxpayer Knowledge	,270	,119	,264	2,271	,027
	Taxpayer Income	,371	,128	,344	2,890	,005
	NJOP Determination	,233	,109	,234	2,134	,037

Source: Data processed with SPSS 25.0

Based on the partial test results (t-test) in Table 3, the Taxpayer Knowledge variable has a positive and significant effect on taxpayer compliance in paying PBB with a t-value of 2.271 and a significance of 0.027 (<0.05). Furthermore, Taxpayer Income is also proven to have a positive and significant effect with a t-value of 2.890 and a significance of 0.005 (<0.05), indicating that the higher the income, the higher the level of compliance. Meanwhile, the NJOP Determination has a positive and significant effect on compliance with a t-value of 2.134 and a significance of 0.037 (<0.05). Thus, the three independent variables tested each have a positive and significant effect on taxpayer compliance in paying Land and Building Tax in the Kemayoran District.

Coefficient of Determination (R^2) Test

According to Ghozali (2018), the coefficient of determination (R^2) is a tool to measure the extent to which a model can explain the variation in the independent variable. The coefficient of determination value is between zero and one. In this case, R^2 is used to determine the extent of the influence of the independent variable on the dependent variable. The results of the coefficient of determination (R^2) test are shown in Table 4.

Table 4. Results of the Coefficient of Determination (R^2) Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,920[a]	,846	,839	,541

Source: Data processed with SPSS 25.0

Table 4 shows that the Adjusted R2 value is 0.839, meaning that variations in the independent variables can explain 83.9% of the variation in the dependent variable. Therefore, it can be concluded that 83.9% of PBB-P2 tax compliance is influenced by taxpayer knowledge, taxpayer income, and NJOP determination. The remaining 16.1% is influenced by variables other than those used in this study.

5. Discussion

Tax Knowledge and Taxpayer Compliance

The findings of this study indicate that tax knowledge has a positive and significant effect on taxpayer compliance in paying Land and Building Tax (PBB-P2). This suggests that the more taxpayers understand tax regulations, the more likely they are to comply with their obligations. Tax knowledge improves not only the awareness of tax functions but also reduces the possibility of non-compliance due to misunderstanding or ignorance.

This result is consistent with the study of Wulandari and Suyanto (2014), who found that knowledge of taxation significantly affected PBB compliance in rural areas. Similarly, Asrinanda and Yossi (2018) confirmed that tax knowledge, along with awareness and the self-assessment system, contributed positively to compliance among Indonesian taxpayers. Pangestika and Darmawan (2018) also showed that adequate knowledge regarding PBB regulations increased compliance levels by reducing uncertainty and enhancing perceived fairness of the system. On the contrary, Hardiningsih (2011) found that knowledge does not always guarantee compliance, especially when taxpayers perceive tax policies as unfair or burdensome. This difference suggests that while knowledge is essential, it must be accompanied by trust in the fairness of the system and effective enforcement mechanisms.

Taxpayer Income and Taxpayer Compliance

The results show that taxpayer income significantly influences compliance with PBB-P2 payments. Higher-income taxpayers tend to have a greater ability to pay and are thus more consistent in fulfilling their tax obligations. This finding highlights the economic dimension of tax compliance, emphasizing that the ability to pay is as important as the willingness to comply.

This result aligns with Kusuma (2014), who found that income was one of the most significant determinants of compliance among PBB taxpayers. Similarly, Rauf (2013) concluded that taxpayers with higher incomes were more likely to pay taxes on time due to financial capacity. Yusnindar (2015) also reported a positive effect of income on compliance in the context of regional taxation. However, not all studies are consistent with this finding. Rahman (2018) observed that income did not have a significant effect on compliance in some areas, indicating that other factors such as awareness, service quality, and fairness may moderate the impact of income. This suggests that while income is an enabling factor, it may not always translate into higher compliance without adequate governance and fairness in tax administration.

NJOP Determination and Taxpayer Compliance

The study finds that the fairness of NJOP determination positively and significantly affects taxpayer compliance. This implies that when taxpayers perceive the assessed property value (NJOP) to be fair and reflective of market value, they are more willing to comply. Conversely, unfair or excessive NJOP adjustments may lead to resistance and non-compliance.

This result supports Zebua (2015), who found that NJOP had a significant positive impact on PBB compliance in North Gunungsitoli. Sihombing (2014) also emphasized that fair NJOP assessment was crucial in sustaining taxpayer trust and compliance. Similarly, Pangestika and Darmawan (2018) reported that accurate and transparent NJOP determination increased taxpayers' acceptance of their obligations. Nevertheless, Ananda (2015) noted that NJOP did not always significantly influence compliance when analyzed separately, although it became significant when considered simultaneously with other factors such as income and knowledge. This suggests that while NJOP fairness is vital, its impact is often interrelated with other determinants of taxpayer behavior.

Simultaneous Effects of Knowledge, Income, and NJOP

The findings indicate that taxpayer knowledge, income, and NJOP determination simultaneously influence compliance with PBB-P2 payments. This integrative result shows that compliance is a multidimensional issue, shaped by both individual capacity (income), awareness (knowledge), and perceptions of fairness (NJOP).

This finding aligns with Ananda (2015), who revealed that knowledge, income, and NJOP together had a significant effect on PBB-P2 compliance. Wulandari and Suyanto (2014) also demonstrated that knowledge, education, and collective influence collectively influenced compliance, highlighting the importance of analyzing multiple factors together. Furthermore, Yusnindar et al. (2015) found that SPPT, taxpayer knowledge, service quality, and sanctions collectively determined compliance levels, supporting the idea that a combination of variables better explains compliance. However, Rahman (2018) provided contrasting evidence, showing that even when income, awareness, and education were considered together, not all factors significantly influenced compliance. This suggests that contextual differences across regions may moderate the combined impact of these determinants.

6. Conclusion

This study aims to determine the effect of taxpayer knowledge, taxpayer income, and the NJOP determination on taxpayer compliance in paying Land and Building Tax (PBB) in the Kemayoran District. The results indicate that taxpayer knowledge has a positive and significant effect on compliance, meaning that the greater the public's understanding of PBB, the higher the level of compliance. Taxpayer income also has a positive and significant effect, with taxpayers with income sufficient to cover their basic needs more compliantly in paying PBB before the due date. Furthermore, the NJOP determination has a positive and significant effect on taxpayer compliance, indicating that the policies of the DKI Jakarta Provincial Government, through Gubernatorial Regulation No. 259 of 2015 and Gubernatorial Regulation No. 42 of 2019, provide relief and increase the public's ability to comply with NJOP provisions. Simultaneously, knowledge, income, and the NJOP determination have been shown to have a joint effect on taxpayer compliance in paying PBB, enabling the regression model used to predict taxpayer compliance levels.

Managerial Implications Based on these results, the regional government, particularly the Jakarta Regional Revenue Agency (Bapenda), needs to strengthen its outreach and education programs regarding the benefits and obligations of PBB payments to increase public understanding. Furthermore, a fair, transparent, and sustainable NJOP adjustment strategy is needed to avoid burdening taxpayers while still optimally increasing regional revenue. The government can also provide incentives or payment facilities (such as installments or discounts for early payments) to encourage taxpayer compliance, especially for groups with limited income. Thus, the implemented policies will not only improve individual compliance but also support the effectiveness of regional tax management as a primary source of development financing.

Limitations and avenues for future research

For further research, the sample size can be increased to improve the accuracy of hypothesis testing and examine other factors that influence PBB-P2 taxpayer compliance in the Kemayoran District.

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