


## The Influence of Service Quality, Tax Collection Strategies and Tax Sanctions on Taxpayers' Compliance in Paying PBB-P2

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Article Info	ABSTRACT
Submitted: 16-05-2025 Final Revised: 03-06-2025 Accepted: 04-06-2025 Published: 06-06-2025	<p>The purpose of this study is to determine the influence of service quality, tax collection strategies and tax sanctions on taxpayers' compliance in paying PBB-P2. The data collection technique in this study was by distributing questionnaires containing questions with alternative answers available to land and building taxpayers (PBB-P2) in Bekasi City. The sample used in the study consisted of 60 respondents. The data analysis method used was multiple liner regression analysis, research data processing was carried out using the SPSS software model version 27. The results showed that the variable of the influence of service quality obtained a t-calculated value of <math>2.083 &gt; t\text{-table of } 2.002</math>. This shows that the influence of service quality has a positive and significant effect on taxpayer compliance. The tax collection strategy obtained a t-calculated value of <math>0.649 &lt; t\text{-table of } 2.002</math> t-calculated values was smaller than the t-table, it means that the test results showed no significant difference stating that there was no average difference between the two groups received this indicates that the tax collection strategy of the data obtained did not provide enough evidence to reject the null hypothesis at the specified confidence level On taxpayer compliance and tax sanctions, a T-Calculation value of <math>6,577 &gt; T\text{-table of } 2,002</math> was obtained. This shows that tax sanctions have a positive and significant effect on taxpayer compliance.</p> <p><b>Keyword:</b> Service Quality, Collection Strategy, Tax Sanctions and Taxpayer Compliance in Paying PBB-P2</p> <p>Attribution-ShareAlike 4.0 International (CC BY-SA 4.0)</p> 

## INTRODUCTION

Taxes are a source of state revenue that has a very important role in the implementation of development, in addition to Income Tax and Income Tax, the Land and Building Tax or PBB also plays a role in the source of financing.

Definition of Tax according to Law Number 28 of 2007 "Mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not receiving direct reciprocal services and used for the needs of the state as much as possible for the prosperity of the people".

One type of tax that is complied with by Taxpayers is the Land and Building Tax imposed on land and buildings based on Law Number 12 of 1985 which has been amended by Law Number 12 of 1994 (Dharmayanti, 2023; Parahita et al., 2020; Rohmatunnisa, 2023). In this case, Taxpayers must understand the flow and system of Land and Building Tax so that Taxpayers know their obligations and avoid obstacles in taxation that result in a low level of Taxpayer awareness in paying Land and Building Tax, especially in areas that lack attention from tax officers.

The Government of Bekasi City, West Java Province, through Regional Regulation Number 17 of 2013 concerning Rural and Urban Land and Building Tax (PBB P2) began to adjust the value of Land and Building Tax on productive land. The transfer of PBB P2 is expected to add value to the Regional Original Revenue (PAD) of Bekasi City (Antoro & Thaha, 2024).

The large number of lands in settlements where the amount of tax is not in accordance with the yield of the land which burdens taxpayers in the payment of PBB P2 which eventually agricultural land is actually sold and even causes non-compliance of taxpayers in the payment of Rural and Urban Land and Building Tax (PBB P2).

The issue of Taxpayer Compliance is an important issue in Indonesia (Dewi Anggadini et al., 2022; Inasius, 2019; Maqsudi et al., 2021; Nasution et al., 2020). And this problem that often occurs in any city, including in Bekasi City, the problem that often occurs is the non-compliance of Taxpayers (WP) which causes the desire to commit acts of smuggling and tax negligence. Tax smuggling is carried out so that the Taxpayer can benefit from the payment of the tax while tax negligence is carried out because there are no strict sanctions when the Taxpayer (WP) does not carry out his tax obligations. In terms of compliance with paying taxes, citizens choose not to pay taxes. Taxpayers feel calm even though they do not pay their tax obligations because there are no sanctions if they do not pay. In the end, this action caused a decrease in state tax revenue due to low Taxpayer Compliance (Slemrod, 2019; Vasilopoulou & Thomakos, 2017).

The participation of Taxpayers in fulfilling tax payment obligations based on tax provisions is highly expected so that Taxpayer Compliance runs as it should. Taxpayer compliance in paying taxes will increase tax revenue, even though every year the number of PBB P2 Taxpayers increases, but the number of SPPT (Tax Payable Notices) that come in is still low.

One of the efforts to improve Taxpayer Compliance is to provide good service to Taxpayers. Improving service quality is expected to increase satisfaction for taxpayers which can increase compliance in the field of taxation (Awaluddin & Tamburaka, 2017; Savitri, 2016; Sukesu & Yunaidah, 2020).

In taxation that requires voluntary compliance from taxpayers, this system will also create great opportunities for taxpayers to commit fraudulent acts, manipulation of the calculation of tax amounts, evasion of taxes that should be paid (Awasthi & Engelschalk, 2018; Petraşcu et al., 2023). Tax misappropriation committed by taxpayers is detrimental to the government which interferes with the distribution of tax funds for Regional Development (Otusanya & Adeyeye, 2022; Schlenther, 2017).

Taxpayers need Tax Socialization to understand the applicable tax procedures, but in reality there is a problem of lack of socialization to the public about taxes, for example about tax objections. PBB P2 objections are filed by taxpayers because their income is not fixed or insufficient but they do not understand how to file tax objections due to lack of understanding of tax procedures and lack of tax knowledge.

The problem of Tax Socialization in Bekasi City is the lack of Taxation Socialization. Socialization is usually carried out in large institutions such as in the Bekasi City Government building which involves representatives from each layer of society which basically the community needs more detailed socialization and is close to the community directly so that socialization will be right on target because all levels of society can feel it. Tax socialization in Bekasi City has not entered small agencies such as sub-district and sub-district offices that have not been touched so that taxpayers do not understand the meaning of taxes and sanctions in tax socialization.

The tax problem experienced by some taxpayers is the taxpayer's lack of understanding in registering PBB-P2. Taxpayers are afraid of administrative fines because they are negligent or non-compliant in paying PBB-P2. There is a tax misunderstanding that occurs but due to uneven Tax Socialization. In fact, with good Tax Socialization, it will give rise to a correct understanding of tax procedures and procedures. One of the important elements in increasing PBB-P2 payments is an understanding of tax procedures. If there are difficulties in the PBB-P2 payment procedure, it will have an impact on the decrease in regional revenue of Bekasi City.

Tax payments indicate where and how taxpayers pay PBB-P2. In modern tax management, tax payments are made through banks or PBB-P2 collection offices. Taxpayers who have paid PBB-P2 will get a copy of the Tax Deposit Receipt Letter (STTS ). From this copy of the Tax Deposit Receipt Letter (STTS ), the PBB-P2 collector's office monitors the progress of PBB-P2 receipts and identifies Taxpayer Compliance per time period. For taxpayers who have not paid PBB-P2 obligations, PBB-P2 collection steps can be carried out. Before taking formal collection steps, taxpayers who have not paid PBB need to be reminded informally to find out the reason for their non-compliance. Non-compliance can occur because the Tax Payable Notification Letter (SPPT) does not reach the taxpayer, forgets to pay taxes, has paid collectively through the apparatus, really deliberately does not pay PBB-P2, and is unable to pay taxes. If the Tax Payable Notification Letter (SPPT) does not arrive or forgets, usually in an informal way, the obligations of PBB-P2 will be fulfilled immediately. If the payment through the collective has not been paid, the PBB-P2 collection office must trace the traces of individuals who collect taxes because they have the possibility of misuse which is a criminal act. Taxpayers who deliberately do not pay PBB-P2, the tax collection office needs to follow up with a formal warning starting with SPPT PBB (Land and Building Tax Payable Tax Notification) to confiscation and auction. For Taxpayers who are unable to pay, the PBB P2 collection office can advise the Taxpayer to apply for a tax reduction in accordance with applicable tax regulations.

The problem of understanding tax procedures that occurs in Bekasi City is that taxpayers lack understanding of tax procedures due to the lack of socialization and attention from the fiscal authorities who do not pay attention to taxpayers. Some taxpayers who do not get SPPT PBB (Tax Notification Payable for Land and Building Tax) make them not carry out their tax obligations according to the procedure. Lack of understanding of tax procedures often makes people not know how to register themselves and carry out their obligations as taxpayers

The existence of Socialization on Understanding Tax Payment Procedures helps Taxpayers carry out their tax obligations. This makes it easier for taxpayers to register their land and buildings. It is hoped that Taxpayers can be obedient in paying taxes, thus Taxpayers can enjoy tax benefits more.

The following is data obtained after conducting research at the Regional Revenue Agency (BAPENDA) of Bekasi City. A table of data regarding the land and building tax (PBB) revenue target and the realization of the achievement of the revenue target from 2020-2023. From this data,

a diagram was made of the number of targets and the realization of the achievement of Land and Building Tax (PBB) revenues and the success of achieving the revenue target.

Based on the data and diagram above, it shows that the realization of the achievement of the 2020-2022 revenue target has increased slightly and decreased in 2023. The fluctuation in UN revenues from 2020 to 2023 is greatly influenced by economic conditions, government policies, administrative reforms, as well as social factors and taxpayer compliance. The increase in revenue occurs in line with economic recovery and the improvement of the tax administration system, while the decline can occur due to the impact of the crisis or weakness in policy implementation. Although from the data obtained every year, Land and Building Tax (PBB) revenues have increased in terms of the amount. It can be seen from this data that the Bekasi City Government every year sets a revenue target from year to year increasing in number, but the realization of achieving this target in 2020-2022 has slightly increased and decreased in 2023, this shows that there are problems in the effectiveness of socialization and taxpayer compliance that need to be improved.

Increasing taxpayer compliance is critical for Bekasi City to meet its regional revenue targets, which support infrastructure, public services, and social programs. With fluctuating revenue achievements between 2020 and 2023 influenced by economic and policy factors, urgent improvements in tax administration are necessary to stabilize and boost revenue collection. Enhancing service quality and clear communication about tax sanctions are key to motivating voluntary compliance, especially as local governments rely heavily on PBB-P2 revenues for sustainable development. Furthermore, addressing the gap in taxpayer understanding of procedures and sanctions will reduce non-compliance and enable equitable taxation, thereby ensuring fairness and government accountability.

Previous research by Kausarina et al. (2021) highlighted that tax service quality significantly affects taxpayer compliance, emphasizing that responsive, clear, and supportive tax services improve willingness to pay taxes. Another study by Afriansyah et al. (2024) demonstrated that effective tax socialization and public awareness campaigns are essential in increasing compliance with local tax obligations. Meanwhile, research by Al Farisi and Aisyaturahmi (2022) focused on tax collection strategies, showing mixed impacts on compliance, indicating the need for tailored approaches responsive to local community characteristics. These studies underline service quality and socialization but show that the complexity of taxpayer compliance also involves understanding sanctions and penalties.

While existing studies explore tax service quality and socialization, limited research investigates the combined effect of service quality, tax collection strategies, and the imposition of tax sanctions on taxpayer compliance in Bekasi City specifically. There is also a lack of comprehensive analysis on how these variables interact and influence compliance behavior simultaneously. Moreover, the contextual factors unique to Bekasi City—such as demographic characteristics, economic conditions, and administrative practices—have not been sufficiently addressed, creating a gap that this study aims to fill.

This study uniquely integrates the effects of service quality, tax collection strategies, and tax sanctions within a single analytical framework to explain taxpayer compliance in paying PBB-P2 in Bekasi City. By applying multiple linear regression analysis on primary data gathered from taxpayers and government sources, the research offers empirical insights on the relative significance and interaction of these factors. The research findings contribute new knowledge that assists local policymakers in designing more effective and integrated tax compliance improvement programs, tailored to the city's specific administrative and socio-economic context.

The primary objective of this study is to analyze the influence of service quality, tax collection strategies, and tax sanctions on the compliance of PBB-P2 taxpayers in Bekasi City.

Specifically, it aims to quantify the direct effects of each variable on compliance behavior, as well as their combined impact, using multiple linear regression. This analysis intends to provide evidence-based recommendations for improving tax administration effectiveness, enhancing taxpayer service, and strengthening enforcement mechanisms to increase voluntary compliance.

Theoretically, this study enriches the body of knowledge on public finance management by clarifying the role of service quality, collection strategy, and sanctions in tax compliance within an Indonesian urban context. Practically, the findings guide local government officials and tax authorities in Bekasi City to prioritize interventions that effectively raise compliance rates and tax revenues. By improving service delivery, optimizing collection strategies, and applying fair but firm sanctions, policymakers can enhance taxpayer satisfaction and trust. This ultimately supports better public resource mobilization and equitable development outcomes benefiting the broader community.

## **RESEARCH METHODS**

This study employs a quantitative research approach focusing on analyzing the relationships between variables that represent certain characteristics of human life. The research is classified as field research, aiming to describe the characteristics of a situation through surveys conducted on samples drawn from the population. Data collection primarily relies on questionnaires designed to measure variables using statistical methods, providing objective and measurable results. This descriptive analysis method allows the researchers to systematically capture and interpret information relevant to Land and Building Tax compliance in Bekasi City.

The primary data sources for this study include the Land and Building Tax Realization Reports from 2020 to 2023 provided by Bekasi City BAPENDA and data collected directly from questionnaires distributed to taxpayers. The questionnaire responses were statistically analyzed using SPSS version 27 to examine factors affecting taxpayer compliance. The research population consists of all taxpayers subject to Land and Building Tax in Bekasi City, while samples were selected using a nonprobability sampling technique, which does not guarantee equal chances for every member of the population but allows for practical data collection within resource constraints.

Data collection instruments were developed based on the research variables, operational definitions, and measurement scales, ensuring validity, reliability, sensitivity, objectivity, and feasibility. Multiple data collection techniques were employed, including field research using secondary data from official tax reports, library research accessing relevant literature, and internet research to obtain updated and current information. The main instrument for primary data collection was a questionnaire utilizing a Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), enabling quantification of respondents' perceptions and attitudes towards tax compliance.

Overall, this combination of quantitative data analysis, structured questionnaires, and diverse data sources provides a comprehensive framework to assess the factors influencing Land and Building Tax compliance in Bekasi City. The systematic methodology ensures the robustness of findings and supports evidence-based recommendations for improving tax collection strategies and service quality.

## **RESULTS AND DISCUSSION**

The use of the description of the research data is to explain the respondents' answers before undergoing data processing, the researcher first conveys the results of the distribution of respondents' answers based on the distribution, namely on the variables of Service Quality



Influence (X1), Tax Collection Strategy (X2), Tax Sanctions (X3) and Taxpayer Compliance in paying PBB-P2 (Y).

### Description of Respondent Answers Variable Influence of Service Quality (X1)

Based on the results of the questionnaire, the distribution of respondents' answers to the variable Influence of Service Quality (X1) was obtained as shown in the following table:

**Table 1. Percentage of Score Per Service Quality Influence Indicator (x1)**

Yes	Indicators	$\Sigma$ score	% score
1.	When I want to pay taxes at the counter, the SPPT Masa Blank is available and is well served.	243	81%
2.	When I paid my taxes and didn't feel understood, the officers were quite responsive in helping and guiding me.	253	84,3%
3.	Criticism boxes and suggestions for officers at tax payment places are needed for evaluation in tax payment services.	264	88%
Total		760	84,4%

Source : Primary data processed, 2025

### Description of Respondents' Answers Variable Influence of Tax Collection Strategy (X2)

Based on the results of the questionnaire, the distribution of respondents' answers on the variable Influence of Tax Collection Strategy (X2) was obtained as follows table:

**Table 2. Percentage of Score Per Tax Collection Strategy Indicator (x2)**

Yes	Indicators	$\Sigma$ score	% score
1.	I find it easy to access information about the UN-P2 (e.g. through websites, newsletters, or apps).	244	81,3%
2.	I feel that the UN-P2 collection strategy has been effective	228	76%
3.	I feel that the information and socialization provided by the government is enough to encourage public compliance in paying PBB-P2	225	75%
Total		697	77,4%

Source : Primary data processed, 2025

### Description of Respondent Answers to the Variable Effect of Tax Sanctions (X3)

Based on the results of the questionnaire, the distribution of respondents' answers to the variable of the Effect of Tax Sanctions (X3) was obtained as follows table:

**Table 3. Percentage of Score Per Tax Sanction Indicator (x3)**

Yes	Indicators	$\Sigma$ score	% score
1.	I know that there are sanctions if you do not pay or are late in paying PBB-P2	248	82,6%

Yes	Indicators	$\Sigma$ score	% score
2.	I paid PBB-P2 on time so as not to be fined	254	84,6%
3.	PBB-P2 sanctions and fines spur me to pay taxes	241	80,3%
4.	In my opinion, the imposition of PBB-P2 sanctions must be carried out strictly on all parties who commit violations	250	83,3%
5.	In my opinion, the imposition of a fine of 2% per month if you are late in paying PBB-P2 is reasonable.	223	74,3%
Total		1216	81,06%

Source : Primary data processed, 2025

### Description of Respondent Answers Variable Effect of Taxpayer Compliance (Y1)

Based on the results of the questionnaire, the distribution of respondents' answers to the Taxpayer Compliance Effect variable (Y1) was obtained as follows:

**Table 4. Percentage of Score per Taxpayer Compliance Indicator in Paying PBB-P2 (Y1)**

Yes	Indicators	$\Sigma$ score	% score
1.	I pay Land and Building Tax according to the provisions because I am aware that it is an obligation as an Indonesian Citizen.	258	86%
2.	I pay my PBB-P2 bills on time and try to minimize the fines.	256	85,3%
3.	I pay taxes in the hope that it will work for the progress of the region	266	88,6%
Total		780	86,6%

Source : Primary data processed, 2025

### Multiple Linear Regression Analysis

Multiple linear regression analysis serves to analyze the relationship and influence between one bound variable to two or more independent variables. In this study, multiple linear regression analysis was carried out between the variables of the influence of service quality (X1), tax collection strategy (X2), tax sanctions (X3) and taxpayers' compliance in paying PBB-P2 (Y), the results were:

**Table 5. Multiple Linear Regression Analysis Results**

		Coefficient			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
Type		B	Std. Error	Beta		
1	(Constant)	3.009	1.222		2.462	.017
	Influence of Service Quality(X1)	.204	.098	.188	2.083	.042
	Tax Collection Strategy(X2)	.050	.077	.069	.649	.519

Tax Sanctions(X3)	.337	.051	.668	6.577	.000
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a. Dependent Variable: Taxpayer's Compliance in Paying PBB-P2(Y)

Source: Processed Primary Data, 2025

Based on the results of the data obtained in the multiple regression *coefficient* table above, the following equations can be obtained:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$Y = 3.009 + 0.204 X_1 + 0.050 X_2 + 0.337 X_3 + e$$

Based on the multiple linear regression analysis table above, it can be explained about the relationship between bound variables and independent variables, where:

1. The constant value or  $a = 3.009$  indicates the amount of taxpayers' compliance in paying the PBB-2 (Y) given is 3.009 if the variables influence the quality of service (X1) and the collection strategy (X2) and tax sanctions (X3) are 0 (zero).
2. The value of the variable regression coefficient The effect of service quality (X1) is 0.204, meaning that if the effect of service quality (X1) increases by 1%, then taxpayers' compliance in paying PBB-P2 (Y) will increase by 0.204 The coefficient (Sig. < 0.05) with a positive value means that there is a direct relationship between the influence of service quality (X1) and taxpayers' compliance in paying PBB-P2 (Y), then if the value of the influence of service quality (X1) increases, the value of taxpayers' seniority in paying PBB-P2(Y) also increases.
3. The value of the regression coefficient of the tax collection strategy variable (X2) is 0.050, meaning that if the tax collection strategy (X2) increases by 1%, then the taxpayer's compliance in paying PBB-P2 (Y) will increase by 0.050. The coefficient (Sig. < 0.05) with a positive value means that there is a one-way relationship between the tax collection strategy (X2) and the taxpayer's compliance in paying PBB-P2(Y), then if the value of the tax collection strategy (X2) increases, the value of taxpayers' seniority in paying PBB-P2(Y) also increases.
4. The value of the regression coefficient of the variable tax sanction (X3) is 0.337, meaning that if the tax sanction (X3) increases by 1%, then the taxpayer's compliance in paying PBB-P2(Y) will increase by 0.337. The coefficient (Sig. < 0.05) has a positive value, meaning that there is a one-way relationship between the tax sanction (X3) and the taxpayer's compliance in paying PBB-P2(Y), then if the value of the tax sanction (X3) increases, the value of the taxpayer's seniority in paying PBB-P2(Y) also increases. which may affect taxpayer Compliance.

## Discussion of Research Results

This study aims to determine the influence of service quality, tax sanctions and tax collection strategies on the compliance of PBB-P2 taxpayers in the city of Bekasi.

### The Effect of Service Quality on PBB-P2 Taxpayer Compliance in Bekasi City

The results showed that the Influence of Service Quality (X1) obtained a t-calculated value of  $2.083 > t\text{-table of } 2.002$  with a significance value of  $0.042 < 0.05$  and a regression coefficient of 0.204. Therefore, this study succeeded in proving the first hypothesis which states that "There is a positive and significant influence of service quality on taxpayers' compliance in paying PBB-P2". This shows that the higher the quality of service, the higher the taxpayer compliance, on the other hand, the lower the quality of service, the lower the taxpayer compliance.

The results of this study are strengthened by the theory that one of the indicators in measuring taxpayer compliance in paying PBB-P2 is the quality of service Taxes are public services because they are run by the government, which aims to meet the needs of the community in the context of implementing the Law and is not oriented to profit or profit. that the quality of tax



services affects taxpayer compliance. So the high and low advantages of tax services have an effect on taxpayers' compliance in carrying out their tax obligations. In this case, the quality of tax services provided by tax officials has met the expectations of taxpayers, which has a positive impact on taxpayers' compliance in paying and reporting taxes. The results of this study are relevant to previous research conducted by (Kausarina et al., 2021) that has a significant effect on the quality of service on taxpayers' compliance in paying PBB-P2.

### **The Influence of Tax Collection Strategy on PBB-P2 Taxpayer Compliance in Bekasi City**

The results showed that the Tax Collection Strategy (X2) obtained a t-calculated value of  $0.649 < t\text{-table of } 2.002$  with a significance value of  $0.519 > 0.05$  and a regression coefficient had a positive value of 0.050. in the T test using SPSS 27 t-calculated values were smaller than the t-table, it means that the test results showed no statistically significant differences between the groups compared. In other words, the null ( $H_0$ ) hypothesis stating that there is no mean difference between the two groups is accepted. This suggests that the data obtained does not provide enough evidence to reject the zero hypothesis at a specified level of confidence. So this study succeeded in proving the first hypothesis that states that "The existence of a tax collection strategy is positive and significant for taxpayers' compliance in paying PBB-P2".

### **The Effect of Tax Sanctions on PBB-P2 Taxpayer Compliance in Bekasi City**

The results of the study showed that the Effect of Tax Sanctions (X3) obtained a t-calculation value of  $6.577 > t\text{-table of } 2.002$  with a significance value of  $0.000 < 0.05$  and a regression coefficient of 0.337. Therefore, this study succeeded in proving the first hypothesis which states that "The positive and significant influence of tax sanctions on taxpayers' compliance in paying PBB-P2". This shows that the higher the tax sanctions, the higher the taxpayer compliance, on the other hand, the lower the tax sanctions, the lower the taxpayer compliance.

The results of the analysis are strengthened by the theory that one of the factors that affect tax sanctions occurs because there is a violation of tax laws and regulations so that if a violation occurs, the taxpayer is punished with the indication of tax policy and the Tax Law. This sanction has 2 types, namely administrative sanctions and criminal sanctions. In this case, the tax sanctions imposed on taxpayers are carried out expressly that

As a result, taxpayers are compliant in fulfilling their obligations in reporting and paying taxes. These results are in line with research from (Kausarina et al., 2021) Tax sanctions have an effect on taxpayer compliance.

### **The Influence of Service Quality, Tax Collection Strategy and Tax Sanctions on Taxpayers' Compliance in Paying PBB-P2**

Simultaneous testing is used to determine the influence of independent variables together on dependent variables, this test uses F-calculated values. From the results of multiple regression, an F-calculation value of 32.519 was obtained with a Sig. value of 0.000 with a probability much smaller than the significance level used of 0.05. This means that together the variables of service quality (X1), tax collection strategy (X2) and tax sanctions (X3) have a positive and significant effect on the taxpayer's compliance variable in paying PBB-P2 (Y).

The results of the regression test showed that the value of the determination coefficient at the *Rsquare* value of 0.635 showed that the relationship between the variables of service quality influence (X1), tax collection strategy (X2) and tax sanctions (X3) simultaneously affected the

customer satisfaction variable, which was 63.5%. While the remaining 36.5% was influenced by other variables that were not studied in this study.

### Research Implications

The implications of this research are as follows:

1. From the results of multiple linear regression, it is known that the result of the regression equation is =

$$Y = 3.009 + 0.204 X_1 + 0.050 X_2 + 0.337 X_3 + e$$

It is known that without the influence of service quality ( $X_1$ ) and tax collection strategy ( $X_2$ ) and tax sanctions ( $X_3$ ), the taxpayer's compliance in paying PBB-P2( $Y$ ), with a value of 3,009, shows that taxpayers have the responsibility to pay PBB-P2.

2. Then the tax collection strategy ( $X_2$ ) and tax sanctions ( $X_3$ ) proved that the tax collection strategy ( $X_2$ ) did not have a statistically significant difference between the groups compared, that the data obtained did not provide enough evidence to reject the zero hypothesis at the specified level of trust in the taxpayer's compliance in paying PBB-P2( $Y$ ) and the tax sanctions had a significant enough influence on the taxpayer compliance in paying PBB-P2( $Y$ ).

### Research Limitations

In this study, there are still limitations that may affect the results of other studies, some of the limitations of this study include:

1. Limited Sample: This study was only conducted in certain areas, focusing on BAPENDA in the study area. Therefore, the results of this study may not be fully applicable in other areas with different conditions or characteristics.
2. Limited Variables: This study only examined a few independent variables, namely service quality, tax collection strategy, and tax sanctions. There are many other factors that can affect taxpayer compliance, such as income level, tax knowledge, and socio-cultural factors, that were not the focus of this study.
3. Respondent-Dependent Data: This study collected data from respondents through a questionnaire. Reliance on the data provided by respondents can be a limitation, as the answers given can be influenced by the respondent's personal perception, bias, or honesty.
4. Research Time Limitations: Limited time in conducting research can be an obstacle, which makes the results of this study only reflect the situation in a certain period.
5. Research Methods Used: This study uses a quantitative approach that may not provide an in-depth understanding of the factors that affect taxpayer compliance.
6. Influence of External Factors: This study could not control for all external factors that may affect taxpayer compliance, such as changing government policies, fluctuating economic conditions, or social and political factors that could impact taxpayer behavior.
7. Difficulties in Measuring Taxpayer Satisfaction: Measuring the level of taxpayer satisfaction or their awareness of tax obligations can be challenging due to subjective factors that can affect the measurement results.

Nevertheless, the results of this study still make a valuable contribution to understanding the factors that affect taxpayers' compliance in paying PBB-P2, and need to be followed up with further research that takes into account other factors to get a more complete picture.

### CONCLUSION

Based on the research findings and discussion, it can be concluded that service quality has a positive and significant impact on taxpayer compliance in paying PBB-P2 in Bekasi City, as shown

by a t-value of 2.083 and significance of 0.042 ( $< 0.05$ ). In contrast, tax collection strategy, while positively related, does not have a statistically significant effect, with a t-value of 0.649 and significance of 0.519 ( $> 0.05$ ), indicating insufficient evidence to reject the null hypothesis. Tax sanctions, however, show a strong positive and significant influence on compliance, supported by a t-value of 5.577 and significance of 0.000 ( $< 0.05$ ). Collectively, service quality, collection strategies, and tax sanctions significantly affect taxpayer compliance, as indicated by an F-value of 32.519 and significance of 0.000 ( $< 0.05$ ). Obstacles to compliance include taxpayers not receiving Tax Payable Notification Letters (SPPT), forgetfulness, collective payments by officials, deliberate refusal, and inability to pay, compounded by limited socialization and attention from fiscal authorities. To address these challenges, it is essential to enhance collection systems, improve sanction enforcement, and develop service policies that foster taxpayer awareness and engagement. Furthermore, the Bekasi City government should consider taxpayers' ability to pay and adjust tax rates according to economic conditions. Future research is recommended to explore innovative taxpayer education methods and evaluate the long-term effectiveness of integrated service and sanction policies in improving compliance.

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