

PUBLIC COMPLIANCE IN LAND AND BUILDING TAX PAYMENT IN KULO DISTRICT, SIDENRENG RAPPANG REGENCY

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Abstract:

This study aims to analyze public compliance in Land and Building Tax (Pajak Bumi dan Bangunan/PBB) payment in Kulo District, Sidenreng Rappang Regency. The study is motivated by the decline in PBB revenue realization from 86.47% in 2022 to 83.59% in 2023 and 78.91% in 2024, indicating that taxpayer compliance has not been optimal. This study employed a qualitative descriptive approach based on the Slippery Slope Theory and the Theory of Planned Behavior. Data were collected through observation, interviews, and documentation involving government officials, taxpayers, and community leaders as informants. The findings indicate that public compliance with PBB payment remains suboptimal. This condition is influenced by the limited public understanding of payment procedures, insufficient socialization, administrative constraints related to tax objects, economic capacity, and public perceptions of tax benefits. In addition, the role of local government in socialization, service delivery, and supervision has not been fully effective in encouraging taxpayer compliance. This study concludes that behavioral, administrative, and institutional factors influence PBB payment compliance. Therefore, improved socialization, better tax administration, strengthened public services, and increased public trust in local government are needed.

Keywords: Taxpayer Compliance, Land and Building Tax, Local Government, Public Behavior, Tax Socialization

INTRODUCTION

Land and Building Tax (Pajak Bumi dan Bangunan or PBB) is one of the important instruments in the structure of local revenue because it is directly related to the ownership, control, and utilization of land and buildings by the community. In the context of local government, PBB not only functions as a source of fiscal revenue but also reflects the level of public participation in supporting local development financing. Therefore, the success of PBB collection is closely related to taxpayer compliance, the effectiveness of tax administration, the quality of government services, and the level of public awareness of fiscal obligations.

Taxpayer compliance in PBB payment can be observed through the comparison between tax revenue targets and realization. Revenue realization that has not reached the target indicates problems in taxpayers' understanding, awareness, and behavior in fulfilling their obligations. Kamaroallah (2017) explains that low realization of PBB revenue may indicate that some taxpayers do not fully understand tax provisions, that socialization remains insufficient, and that public awareness of tax payment has not been maximized. Thus, tax compliance cannot be understood merely as an administrative obligation, but also as a social phenomenon influenced by individual, institutional, and taxation system factors.

Kulo District, as one of the administrative areas in Sidenreng Rappang Regency, plays a strategic role in supporting the achievement of local PBB revenue targets. However, PBB realization data in Kulo District indicate a declining trend over the last three years. In 2022, PBB realization



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reached 86.47%, then decreased to 83.59% in 2023 and further declined to 78.91% in 2024. These data were obtained from the Kulo District in the Figures publications for 2023–2025, which serve as the empirical basis for examining the development of PBB realization in Kulo District (Badan Pusat Statistik Kabupaten Sidenreng Rappang, 2023, 2024, 2025). This decline indicates that the PBB collection process has not been optimal and suggests problems related to public compliance in paying taxes.

The phenomenon of low PBB compliance cannot be separated from taxpayers' behavioral factors. Although PBB is a compulsory local tax, its success depends heavily on public awareness and participation. Nurhayati et al. (2025) emphasize that PBB-P2 payment is strongly influenced by public participation, as the success of local tax collection is determined not only by regulations but also by the willingness of the community to fulfill their tax obligations. In the context of Kulo District, the decline in PBB realization indicates that problems remain in building public awareness, trust, and positive perceptions of taxation.

In addition to awareness, public perception of the tax burden may also affect compliance. Anggiani (2024) states that perceptions of tax rates are one of the factors influencing taxpayer compliance. This perception is related to the community's subjective assessment of whether the tax to be paid is considered reasonable, burdensome, or proportional to the benefits received. In the context of PBB, people tend to postpone or avoid payment when they do not perceive direct benefits from the taxes paid. Therefore, PBB compliance needs to be understood through an approach that is not only administrative but also considers perceptions, motivation, social norms, and public experiences with government services.

Several previous studies have discussed public compliance with PBB payment. Lualas and Ismail (2022) found that tax knowledge and taxpayer awareness influence public compliance in paying PBB. Gahung et al. (2024) also demonstrated that tax knowledge, taxpayer awareness, and public trust in government have a positive effect on taxpayer compliance in paying PBB-P2. Meanwhile, Zahra and Rulandari (2020) emphasized that public participation, updating tax object data, and government socialization are important factors in improving PBB-P2 compliance. Another study by Suryani et al. (2023) revealed that infrastructure constraints, limited tax management personnel, inaccurate tax data, and taxpayers who do not reside at the tax object location also hinder PBB payment compliance. Similarly, Lusiono and Suharman (2018) found that overlapping SPPT data, low public awareness, and insufficient socialization by government officials may cause low PBB compliance.

Although various previous studies have examined PBB compliance, most of them still focus on general factors such as tax knowledge, taxpayer awareness, trust in government, socialization, and tax administration. Few studies have contextually linked fluctuations in PBB realization with aspects of community behavior, perceptions of tax benefits, the effectiveness of village and district tax institutions, and the role of local government in rural contexts. It indicates a research gap that requires deeper investigation, particularly in Kulo District, where PBB realization consistently declined from 2022 to 2024.

Based on this gap, this study offers novelty by analyzing public compliance in PBB payment through a more contextual approach. This study not only examines the level of public compliance but also identifies behavioral factors, perceptions, administrative constraints, and the role of local government in encouraging taxpayer compliance. By using PBB realization data from 2022 to 2024 as an empirical basis, this study is expected to contribute to the development of local tax compliance studies, particularly in rural community contexts.



Accordingly, this study aims to analyze public compliance in Land and Building Tax payment in Kulo District, Sidenreng Rappang Regency. Specifically, this study seeks to describe public perceptions of the obligation to pay PBB, identify the factors influencing public compliance, and evaluate the role of local government in improving PBB payment compliance. The findings are expected to provide input for local governments in formulating strategies to improve taxpayer compliance through stronger socialization, better tax administration, improved service quality, and increased public trust in local government.

Taxpayer Compliance in Land and Building Tax. Taxpayer compliance is an important aspect in the successful collection of Land and Building Tax (Pajak Bumi dan Bangunan/PBB). In the context of local taxation, compliance is not only related to the administrative obligation to pay taxes but also reflects the relationship between the community as taxpayers and the government as the tax-collecting authority. PBB is an important fiscal instrument because it is imposed on the ownership, control, or utilization of land and/or buildings by individuals or legal entities. Therefore, public compliance in paying PBB serves as an important indicator in assessing the effectiveness of local tax administration and public participation in development.

In general, tax is understood as a compulsory contribution to the state imposed under statutory regulations, without direct compensation, and used for public purposes. Anis et al. (2018) explain that tax is an obligation to transfer a portion of wealth to the state based on certain conditions, events, or actions, and its implementation may be enforced under applicable regulations. In the context of PBB, the tax object includes land and/or buildings owned, controlled, or utilized by taxpayers. Saputri and Khoiriawati (2021) explain that land includes the surface of the earth and the body of the earth beneath it, while buildings refer to technical constructions that are permanently attached to or placed on land and/or waters. Thus, PBB is directly related to the rights and responsibilities of the community over the ownership or utilization of land and buildings.

Slippery Slope Theory. One of the main theories used to understand tax compliance is the Slippery Slope Theory. Kirchler et al. (2008) explain that tax compliance is influenced by two main dimensions: the power of authorities and trust in authorities. These two dimensions determine whether taxpayer compliance arises voluntarily or as a result of pressure from the authorities. When tax authorities have strong power through supervision, audits, and sanctions, compliance tends to be enforced. Conversely, when the public has high trust in the government, compliance tends to be voluntary.

Enforced compliance arises when taxpayers fulfill their tax obligations due to pressure, supervision, or the threat of sanctions from tax authorities. Betu and Mulyani (2020) explain that the power of tax authorities can shape taxpayers' perceptions of the government's seriousness in enforcing tax regulations. Similarly, Tahar and Sutopo (2024) state that taxpayers' perceptions of authority power can encourage compliance due to pressure from authorized institutions. In the context of PBB, the power of authorities may be reflected in collection activities, supervision, warnings, and the application of sanctions for taxpayers who fail to fulfill their obligations.

On the other hand, voluntary compliance is formed when taxpayers have trust in tax authorities. This trust is related to the belief that the government acts fairly, transparently, and uses tax revenue for the benefit of society. Zainuddin et al. (2022) emphasize that trust in government plays an important role in shaping tax compliance because taxpayers tend to view tax payment as part of a moral obligation and social contract. Prastyatini and Rahmawati (2023) also explain that taxpayers will have greater trust when the use of tax funds is transparent and can be seen through development that benefits the community. Thus, within the framework of the Slippery Slope Theory,

public compliance in paying PBB is influenced by a combination of regulatory enforcement and the level of public trust in the government.

Theory of Planned Behavior. In addition to the Slippery Slope Theory, public compliance in PBB payment can also be explained through the Theory of Planned Behavior (TPB). Ajzen (1991) explains that an individual's behavior is influenced by the intention to perform a particular action, while this intention is formed through three main factors: attitude toward the behavior, subjective norms, and perceived behavioral control. In the context of taxation, this theory is relevant because the public's decision to pay or not pay taxes is not only determined by formal regulations but also by beliefs, social perceptions, and individual ability to fulfill such obligations.

Attitude toward the behavior refers to taxpayers' positive or negative evaluation of the obligation to pay PBB. When the public views PBB payment as an important obligation that benefits development, this positive attitude can increase the intention to pay taxes. Conversely, when the public perceives taxes as a burden that provides no direct benefit, compliance may decline. In this context, public understanding of the benefits of PBB becomes an important factor in shaping attitudes toward tax compliance.

Subjective norms refer to social pressure or environmental influence that may encourage an individual to perform a particular action. In PBB payment, subjective norms may arise from the influence of family, community leaders, village officials, and the social environment. When the social environment supports tax payment as a shared obligation, the public tends to be encouraged to comply. Conversely, when the surrounding environment provides no encouragement or is permissive toward late tax payment, the level of compliance may weaken.

Perceived behavioral control refers to the extent to which taxpayers feel capable of and have ease in paying PBB. Pangestie and Satyawan (2019) explain that perceived behavioral control reflects an individual's belief regarding factors that support or hinder an action. In the context of PBB, perceived control can be influenced by economic capacity, access to information, ease of payment procedures, and the quality of service provided by tax officers. When the public perceives the payment process as easy, the information as clear, and the tax amount as affordable, compliance tends to increase.

Land and Building Tax Concept. PBB is a tax imposed on land and/or buildings owned, controlled, or utilized by individuals or legal entities. From the perspective of public administration, PBB is not only an instrument of local revenue but also a form of public participation in financing development. Hidayat and Gunawan (2022) explain that the implementation of PBB involves several important principles, namely simplicity, fairness, legal certainty, and cooperation. The principle of simplicity means that tax provisions should be easy for the public to understand and implement. Fairness means that the imposition of PBB should take into account taxpayers' ability to pay. Legal certainty indicates that PBB collection must have a clear legal basis. Meanwhile, cooperation reflects the shared responsibility of the community in supporting development through tax payment.

In the tax collection system, the success of PBB depends heavily on the relationship between the government and the community. Rioni and Syauqi (2020) explain that tax collection systems may be implemented through the official assessment system, the self-assessment system, and the withholding system. In practice, PBB largely involves the role of local governments in determining, recording, collecting, and providing services to taxpayers. Therefore, administrative quality, accuracy of tax object data, and the role of tax collection officers are crucial factors in determining public compliance.

In addition to tax objects, tax subjects are also an important element in PBB. Adelina (2013) explains that PBB subjects are individuals or legal entities that actually have rights over land and/or



buildings, control them, or obtain benefits from the tax objects. In practice, the broad scope of tax subjects may create administrative problems, such as mismatches in owner data, taxpayers who reside outside the tax object area, or the absence of data updates following changes in land and building ownership. These problems may contribute to low compliance with PBB payments.

Previous Studies on PBB Compliance. Several previous studies have shown that public compliance in paying PBB is influenced by various factors. Zahra and Rulandari (2020) found that public participation, the updating of tax object data, and government socialization play an important role in encouraging PBB-P2 compliance. However, the study also showed that compliance was not yet optimal because some taxpayers had not updated their tax object data, had not reported changes in address or building conditions, and had a limited understanding of the benefits of PBB.

Gahung et al. (2024) showed that tax knowledge, taxpayer awareness, and public trust in government have a positive influence on taxpayer compliance in paying PBB-P2. These findings affirm that tax compliance is not only determined by administrative factors but also by cognitive and psychological factors within the community. The better the public's tax knowledge, awareness, and trust in government, the greater the tendency for the public to comply with PBB payment.

Lusiono and Suharman (2018) found that overlapping SPPT data may cause low PBB payment compliance, taxpayers residing outside the region, unprocessed changes in land and building ownership, low public awareness, and insufficient socialization by government officials. These findings indicate that PBB compliance problems cannot be separated from administrative issues and communication between the government and the community.

The study by Lualas and Ismail (2022) showed that tax knowledge and taxpayer awareness have a positive effect on public compliance in paying PBB. Meanwhile, Suryani et al. (2023) found that low PBB compliance is influenced by inadequate infrastructure, inaccurate tax data, limited tax management personnel, and taxpayers who do not reside at the tax object location. Based on these studies, PBB payment compliance can be understood as a multidimensional phenomenon influenced by knowledge, awareness, trust, administration, service quality, and the social conditions of the community.

METHODS

This study employed a qualitative descriptive approach to understand public compliance in Land and Building Tax (Pajak Bumi dan Bangunan/PBB) payment in Kulo District, Sidenreng Rappang Regency. A qualitative approach was selected because this study seeks to describe the phenomenon in depth based on natural conditions in the field, with the researcher serving as the main instrument and data analysis conducted inductively (Sugiyono, 2023). The study was conducted in Kulo District from March to April 2026.

The research informants were determined purposively, based on their involvement and understanding of the implementation of PBB payment. The informants consisted of government officials or tax apparatus, village administrative officers, community leaders, and members of the community as PBB taxpayers. Data were collected through observation, interviews, and documentation. Observation was used to examine field conditions, interviews were conducted to explore informants' perceptions and experiences, while documentation was used to obtain supporting data related to the administration and realization of PBB payments.

Data analysis was carried out through the stages of data reduction, data presentation, and conclusion drawing. Data reduction was conducted by selecting information relevant to the research focus. Data presentation was organized in the form of systematic descriptions, while conclusion drawing was carried out to identify patterns regarding the factors influencing public compliance in



PBB payment. These stages were used to ensure that the research findings could explain public perceptions, compliance factors, and the role of local government in improving PBB payment compliance in Kulo District.

RESULTS AND DISCUSSION

PBB Management and Payment System. The findings show that the management and payment system of Land and Building Tax (Pajak Bumi dan Bangunan/PBB) in Kulo District has been implemented through several channels. The management process begins with the receipt and distribution of Tax Due Notification Letters (Surat Pemberitahuan Pajak Terutang/SPPT) to taxpayers through village administrations. PBB payments can be made through the tax service unit, village offices, collection officers, hamlet heads, banks, and online payment services. Nevertheless, field practices indicate that most residents more frequently pay through collection officers or hamlet heads, who then deposit the payments to the tax service unit. It indicates that although various payment alternatives are available, the community's payment pattern remains predominantly dependent on direct services provided by local officials.

Inter-Agency Coordination in PBB Management. PBB management in Kulo District is carried out through tiered coordination among the tax service unit, district government, village government, hamlet heads, and the regency government. The tax service unit coordinates with the district government regarding reports, revenue realization, and payment constraints, which are then reported to the regency government. In addition, weekly reports are submitted to the regency government, while coordination at the village level is carried out through village coordinators to monitor community payments. Hamlet heads also play a role in following up on data regarding taxpayers who have not yet paid by identifying them and conducting further collection. Thus, PBB management coordination has been implemented administratively, although its effectiveness still depends on data accuracy and the activeness of field officers.

Socialization and Access to Information on PBB Payment. Socialization regarding PBB payment in Kulo District is conducted through several media and local actors. Formal socialization is carried out annually at the district office by inviting tax officers, village heads, or hamlet heads before the SPPT is issued. The information is then delivered to the community through village heads, hamlet heads, mosque announcements, and the assistance of community leaders. However, the findings show that access to information has not been fully evenly distributed, particularly regarding online payment procedures. Some taxpayers do not yet understand the digital payment mechanism because the information they receive mostly consists of appeals to pay taxes rather than technical explanations on how to make payments. This condition indicates that PBB socialization still needs to be strengthened, particularly in terms of procedural education and the use of digital payment services.

Taxpayer Awareness and Compliance. Public awareness of the obligation to pay PBB has generally emerged, but the level of compliance is not yet evenly distributed. Some taxpayers understand that PBB is an obligation that must be fulfilled because it is related to regional development and ownership of tax objects. The community also views PBB as an annual obligation for every owner of land and buildings. However, government informants stated that public awareness remains relatively low, particularly among younger generations. In addition, some taxpayers have not paid because they do not always reside in the area where the tax object is located. These findings indicate that PBB compliance in Kulo District is still influenced by the level of awareness, the presence of taxpayers in the tax object area, and the community's attention to tax administrative obligations.



Administrative Constraints and Tax Object Data. Administrative constraints are one of the main problems in PBB management in Kulo District. The issues identified include tax objects that are still recorded under the names of previous owners, land or building owners who live outside the region, tax objects that are not directly occupied by their owners, and land-title transfer procedures that are considered complicated. Hamlet heads also face difficulties in identifying tax object owners, especially when owners are hard to contact or when another party cultivates the tax object. In addition, tenant farmers experience administrative obstacles when the land they cultivate has outstanding PBB arrears. These findings indicate that data updating, remapping of tax objects, and simplification of administrative procedures are important needs in improving the effectiveness of PBB collection.

Collection System and the Role of Collection Officers.

The PBB collection system in Kulo District remains highly dependent on the role of collection officers or hamlet heads. The presence of hamlet heads helps the community because payments can be made without requiring taxpayers to come directly to the tax service office. Some taxpayers feel assisted because the hamlet head comes directly to their homes to collect payments. However, this system also faces several obstacles, such as the heavy workload of hamlet heads, frequent changes in collection officers, taxpayers not being at home, and collection schedules that must adjust to the community's economic conditions. Bapenda officers stated that collection is not always carried out immediately after the SPPT is issued because officers consider community conditions, such as waiting for the harvest season. Thus, collection through local officers facilitates taxpayers, but it still faces technical and operational challenges in the field.

Administrative Sanctions. Administrative sanctions in PBB payment are applied in the form of late payment fines. However, their implementation is not yet fully consistent in the field. The tax service unit stated that the current applicable fine is 1% per month, while the hamlet heads mentioned a fine of 2% per month. Observational findings indicate that this difference in information occurs because the 2% fine was based on the old regulation, whereas the current applicable rate is 1%. In addition, fine collection is easier when payment is made directly at the tax service unit because the fine data can be viewed through the system. When payment is made through collection officers, fines are sometimes not collected because the officers do not have accurate information regarding the fine amount. This condition indicates the need to harmonize understanding between the tax service unit and field collection officers so that sanctions can be applied more clearly and consistently.

Supervision and Monitoring of PBB Payment. Supervision of PBB payment is carried out through routine reporting, monitoring of revenue realization, and checking data on taxpayers who have not yet paid. The tax service unit prepares weekly reports for the regency government, while monitoring is conducted through village coordinators. Data on taxpayers who have not paid are then forwarded to assistant collection officers or hamlet heads for follow-up. Hamlet heads check arrears data, identify taxpayers, and conduct further collection from the community. This mechanism shows that PBB supervision has been implemented in a tiered manner, starting from the tax service unit, village coordinators, the district, and the regency government. However, the effectiveness of supervision still depends on data accuracy, the activeness of field officers, and taxpayers' responses to collection efforts.

Trust in Tax Management and Perceptions of Fairness. Public trust in PBB management and perceptions of fairness regarding the tax amount show varied conditions. Some taxpayers believe that the government manages PBB funds for regional development. They also consider the amount of tax paid to be fair, in accordance with the tax object they own, and not burdensome because the



amount is relatively small. However, there are still community members who are less motivated to pay because they feel that they have not directly seen the benefits of development. Community leaders also stated that some residents are reluctant to pay because they feel there has been no visible development. These findings indicate that trust and perceptions of fairness are important factors in shaping public compliance, particularly when the community can see the relationship between tax payment and development benefits.

Benefits of PBB for Community Development. The community understands the benefits of PBB as part of local own-source revenue (Pendapatan Asli Daerah/PAD), which is used to support regional development. Several informants mentioned that the benefits of PBB can be seen through road improvements, road widening, streetlight installation, community group assistance, farmer group assistance, rice seed assistance, livestock assistance, and the development of other public facilities. However, the benefits of PBB are not always directly visible because tax revenue is managed as part of PAD, not as a fund specifically labeled as originating from PBB. Therefore, some community members can understand the benefits of taxes through the development they experience, while others remain doubtful because they do not see a direct relationship between PBB payment and development in their surroundings.

Constraints in Online Payment and Service Accessibility. Online PBB payment is actually available in the Kulo District, including through online services and BRI Link. However, its utilization remains suboptimal. The main obstacle does not lie in the absence of facilities, but rather in the community's limited understanding of how to use these services. Some taxpayers know that payments can be made online but do not understand the procedure, so they still prefer to wait for the hamlet head to come and collect the payment. Other taxpayers have never received clear information regarding online payment. Observational findings also show that some taxpayers only became aware of online payment services when they came directly to make a payment. These findings indicate that payment service accessibility needs to be strengthened through clearer, simpler, and more direct technical socialization for taxpayers.

Community Economic Factors in PBB Payment. Community economic factors also influence PBB payment, particularly in terms of payment timing. Some taxpayers consider the amount of PBB to be not burdensome because the amount paid is relatively small. However, for communities that depend on the agricultural sector, payments are often adjusted to the harvest season. Bapenda officers stated that collection sometimes waits for community conditions, for example, after the harvest season. In addition, there are cases in which tax object owners and tenant farmers expect each other to pay, causing delays in payment. Thus, economic factors are not always a major obstacle in the form of inability to pay, but are more related to income patterns, payment timing, and clarity of responsibility between tax object owners and cultivators.

The Role of Community Leaders in Encouraging Tax Compliance. Community leaders play an important role in encouraging public compliance in paying PBB. This role is carried out through information delivery, moral persuasion, and explanations regarding the function and purpose of taxes for development. Community leaders assist collection officers in reminding taxpayers to pay taxes and also explain to residents who are reluctant to pay that taxes are used for development purposes. The presence of community leaders is important because they have social proximity to residents and can serve as a bridge between the government and the community. Therefore, improving PBB compliance does not depend solely on formal government officials but also requires the support of local social actors.

Document and Observation Findings Related to PBB Revenue. Document and observation findings strengthen the interview results regarding existing constraints in PBB management in Kulo



District. The PBB revenue recap document for Kulo District from 2022 to 2024 shows a decline in revenue, from IDR 561,774,063 in 2022 to IDR 523,694,402 in 2023, and further decreased to IDR 480,466,491 in 2024. Data from Bapenda Sidrap also show a decline, from IDR 540,723,984 in 2022 to IDR 487,687,762 in 2023 and IDR 480,171,421 in 2024. However, in 2025, there was a significant increase to IDR 556,221,293. In addition, differences were found between the revenue figures recorded by the district and those recorded by Bapenda Sidrap. Observational findings also indicate the presence of taxpayers who do not reside in Kulo District, taxpayers who were unaware of online payment services, and differences in officers' understanding of the fine rate. These findings indicate that data synchronization, equitable information dissemination, and harmonization of understanding among officers are important aspects in improving PBB management in Kulo District.

Public Perceptions in Kulo District Regarding the Obligation to Pay Land and Building Tax (PBB). Public perceptions in Kulo District regarding the obligation to pay Land and Building Tax (PBB) generally show a positive tendency. Most community members understand that PBB is an annual obligation attached to the ownership or utilization of land and buildings. This understanding is in line with the provision of PBB-P2 as a tax on land and/or buildings owned, controlled, or utilized by individuals or legal entities (Kemenkeu RI, 2024). Thus, PBB payment is not merely perceived as a government levy, but also as an administrative responsibility related to the tax object owned.

From the perspective of the Theory of Planned Behavior, this perception can be viewed through three aspects: attitude toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). In terms of attitude, the community perceives PBB payment as an important obligation because it is related to regional development. Community members who observe development benefits, such as road improvements, street lighting, and public facilities, tend to have a more positive view of the obligation to pay PBB. It means that the clearer the perceived benefits are, the stronger the public perception that paying PBB is a useful action.

In terms of subjective norms, public compliance is influenced by social encouragement from hamlet heads, community leaders, and the surrounding environment. Information delivered through mosques, hamlet heads, and community leaders shows that the obligation to pay PBB is shaped not only by formal regulations but also by social norms within the community. It indicates that encouragement from trusted parties can strengthen public awareness to pay taxes.

In terms of perceived behavioral control, the community considers PBB payment relatively easy because it can be made through hamlet heads or collection officers. In addition, some taxpayers consider the amount of PBB to be not too burdensome. Payment convenience and the relatively affordable tax amount make the community feel capable of fulfilling this obligation. However, this positive perception is not yet evenly distributed, as some community members still do not understand payment procedures, particularly online payment procedures.

Factors Influencing Public Compliance in Paying Land and Building Tax (PBB). Several factors, including taxpayer awareness, trust in government, perceptions of tax benefits, perceptions of fairness, payment convenience, socialization, the role of community leaders, supervision, administrative sanctions, economic conditions, administrative order, and access to online payment services, influence public compliance in paying PBB in Kulo District.

Based on the Slippery Slope Theory, tax compliance is influenced by two main dimensions: the power of authorities and trust in authorities. The power of authorities can encourage enforced compliance, while trust can encourage voluntary compliance (Kirchler et al., 2008). In the context of Kulo District, voluntary compliance can be seen among community members who pay PBB because



they realize that the tax is an obligation and is related to regional development. Meanwhile, enforced compliance is reflected in the existence of collection activities, supervision, monitoring, and administrative fines.

Taxpayer awareness is a fundamental factor in shaping compliance. Some community members already understand that PBB must be paid by owners of land and buildings. This understanding is strengthened by the belief that PBB funds are used for regional development. Community members who see tangible benefits, such as road improvements, street lighting, farmer group assistance, seed assistance, and the development of public facilities, tend to be more willing to pay taxes. Conversely, community members who do not perceive direct benefits tend to have lower motivation to pay.

Perceptions of fairness also affect compliance. When the community considers the amount of PBB to be in accordance with the condition of the tax object and not burdensome, the obligation to pay tax becomes easier to accept. However, compliance may weaken when tax object data are inaccurate, owners are difficult to identify, land is still registered under previous owners, or the transfer of ownership is considered complicated. These administrative issues make collection less effective and may create uncertainty regarding who is responsible for paying the tax.

Payment convenience is also an important factor. Payment through hamlet heads or collection officers is considered convenient because residents do not need to come directly to the tax office. However, online services have not been optimally utilized because some community members do not understand how to use them. Economic factors also affect payment timing, especially for residents who depend on agricultural income and usually pay after the harvest season. Therefore, PBB compliance in Kulo District is influenced not only by awareness but also by services, administration, access to information, and the socio-economic conditions of the community.

The Role of Local Government in Improving Public Compliance in Paying Land and Building Tax in Kulo District. The role of local government in improving PBB payment compliance in Kulo District is carried out through SPPT distribution, the provision of payment channels, inter-agency coordination, socialization, collection, supervision, the implementation of administrative sanctions, online payment services, tax object data improvement, and the involvement of hamlet heads and community leaders. This role shows that local government does not only act as a tax collector but also as a facilitator that helps the community fulfill its obligations.

PBB management coordination is carried out in stages among the tax service unit, district government, village government, hamlet heads, and the regency government. This coordination is important to ensure SPPT distribution, revenue realization reporting, payment monitoring, and follow-up actions for taxpayers who have not yet paid. The government also conducts annual socialization through the district office, village heads, hamlet heads, mosques, and community leaders. However, socialization still needs to be strengthened because some community members do not yet understand online payment techniques and remain dependent on collection officers.

From the perspective of the Slippery Slope Theory, the role of local government reflects two aspects: the power of authorities and trust in authorities. The power of authorities is reflected in monitoring, repeated collection efforts, and administrative fines. Meanwhile, trust is built through convenient services, the involvement of community leaders, transparency regarding tax benefits, and administrative improvement efforts. Therefore, improving compliance cannot rely solely on sanctions, but must also be balanced with good services and clear communication.

Local government also needs to strengthen tax object data improvement because problematic tax objects are still found, including objects registered under previous owners, owners residing outside the region, and land that needs to be remapped. In addition, online payment services need



to be accompanied by technical education so that the community can truly use them. Thus, strategies to improve PBB compliance in Kulo District should be directed toward strengthening socialization, updating data, improving service quality, providing digital education, and strengthening public trust in local government.

CONCLUSION

This study concludes that public compliance in Land and Building Tax (PBB) payment in Kulo District, Sidenreng Rappang Regency, is not yet fully optimal. Public perceptions of the obligation to pay PBB are generally quite positive, as some taxpayers understand that PBB is an annual obligation related to the ownership or utilization of land and buildings and is connected to regional development. However, this understanding is not yet evenly distributed, particularly among community members who do not understand payment procedures, online payment services, and the direct benefits of PBB.

The factors influencing public compliance in paying PBB include taxpayer awareness, trust in government, perceptions of tax benefits, perceptions of fairness regarding the tax amount, payment convenience, socialization, the role of community leaders, supervision, administrative sanctions, economic conditions, administrative order of tax objects, and understanding of online payment services. Public compliance tends to increase when the community perceives PBB payment as easy, the tax amount as not burdensome, development benefits as visible, and the government as capable of managing taxes fairly. Conversely, compliance may weaken when information is not evenly distributed, tax object data are not properly organized, tax object owners are difficult to identify, and the community does not perceive direct development benefits.

The role of local government in improving PBB compliance has been carried out through SPPT distribution, the provision of payment channels, inter-agency coordination, socialization, the involvement of hamlet heads and community leaders, collection, supervision, the implementation of administrative sanctions, the provision of online services, and the improvement of tax object data. However, this role still needs to be strengthened because PBB revenue in Kulo District declined during the 2022–2024 period. Therefore, improving PBB compliance requires strategies that not only emphasize sanctions but also strengthen direct socialization with the community, update tax object data, provide online payment education, improve service quality, and increase transparency regarding the benefits of PBB for regional development.

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