

Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2) in the Perspective of the Theory of Planned Behavior

Benny Oktaviano^{1*}, Dian Sulistyorini Wulandari², Syifa Fauziyyah³
Universitas Pelita Bangsa

Corresponding Author: Benny Oktaviano benny.oktaviano@pelitabangsa.ac.id

ARTICLE INFO

Keywords: Economic Level, Taxation Knowledge, Fiscus Service, Fines, Taxpayer Compliance

Received : 20, May

Revised : 21, June

Accepted: 26, July

©2023 Oktaviano, Wulandari, Fauziyyah: This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This study aims to determine the effect of economic level, tax knowledge, fiscus service, and fines on taxpayer compliance in paying Land and Building Tax of Rural and Urban Areas (PBB-P2) in East Cikarang District, Bekasi Regency. The types of data used in this study are secondary data and primary data obtained by distributing questionnaires to taxpayers in East Cikarang District using a random sampling method. The analysis technique used in this study was the multiple linear regression technique. The results show that (1) Economic level has no effect on taxpayer compliance in paying PBB-P2, (2) Tax knowledge has a positive and significant effect on taxpayer compliance in paying PBB-P2, (3) Fiskus services have a positive and significant effect on taxpayer compliance in paying PBB-P2, (4) Fines have a positive and significant effect on taxpayer compliance in paying PBB-P2, (5) Economic Level, Tax Knowledge, Fiscal Services, and Fines have a simultaneous effect on taxpayer compliance in paying PBB-P2.

INTRODUCTION

In state administration, the government has a flow of state revenue to run the government. All of these revenues come from tax revenues, non-tax state revenues, and grant revenues from within and outside the country. Taxes occupy the largest portion of contributing to state revenue. Tax collection is carried out in all fields of activity including income tax (Pph), value-added tax (VAT), sales tax on luxury goods (PpnBm), motor vehicle tax (PKB), tax collection from land and buildings (PBB) and several other types of taxes (www.pajak.go.id, 2021).

Unlike the previous year, where revenue from the taxation sector continued to increase, in the last two years, revenue from the tax sector has decreased. As COVID-19 spreads throughout the world, all aspects of life are forced to change. From an economic point of view, this pandemic has put pressure on economic growth. COVID-19 has considerably impacted the weakening of the Indonesian economy and international trade transactions. There are at least three impacts of the COVID-19 pandemic on the economy, which ultimately led to a decrease in tax revenue. This was conveyed by the Director General of Taxes, Suryo Utomo, at the commemoration of Tax Day 2020. The impacts of the pandemic include a decrease in public consumption, causing continued uncertainty for the investment climate and the business world, and an economic downturn that has caused commodity prices and Indonesia's export activities to decrease (www.cnnindonesia.com, 2020).

As can be seen in Table 1, which shows the realization of state revenue from 2017 to 2021, There was a significant decline in the realization of state revenue in 2020. In 2019, state revenue reached IDR 1,960,633.60 billion, decreasing to IDR 1,647,783.34 billion in 2020. The decline reached Rp 312,850.26 billion. Then, in 2021, tax revenue experienced growth again from the previous year after the government provided several policies in order to restore the country's economy.

Table 1. Realization of State Revenue (Billion Rupiah)

Revenue Sources: Finance	Realization of State Revenue (Billion Rupiah)				
	2017	2018	2019	2020	2021
I. Revenue	1.654.746,10	1.928.110,00	1.955.136,20	1.628.950,53	1.733.042,80
Tax Revenue	1.343.529,80	1.518.789,80	1.546.141,90	1.285.136,32	1.375.832,70
Domestic Tax	1.304.316,30	1.472.908,00	1.505.088,20	1.248.415,11	1.324.660,00
Income Tax	646.793,50	749.977,00	772.265,70	594.033,33	615.210,00
Value Added Tax and Sales Tax on Luxury Goods	480.724,60	537.267,90	531.577,30	450.328,06	501.780,00
Land and Building Tax	16.770,30	19.444,90	21.145,90	20.953,61	14.830,00
Land and Building Acquisition Duty	1,20	-	-	-	-
Excise	153.288,10	159.588,60	172.421,90	176.309,31	182.200,00
Other Taxes	6.738,50	6.629,50	7.677,30	6.790,79	10.640,00

International Trade Taxes	39.213,60	45.881,80	41.053,70	36.721,21	51.172,70
Import Duties	35.066,20	39.116,70	37.527,00	32.443,50	33.172,70
Export Tax	4.147,40	6.765,10	3.526,70	4.277,71	18.000,00
Non-Tax Revenue	311.216,30	409.320,20	408.994,30	343.814,21	357.210,10
Natural Resources Revenue	111.132,00	180.592,60	154.895,30	97.225,07	130.936,80
Revenue from Segregated State Assets	43.904,20	45.060,50	80.726,10	66.080,54	30.011,20
Other Non-Tax Revenue	108.834,60	128.574,00	124.503,60	111.200,27	117.949,70
Revenue of the Public Service Agency	47.345,50	55.093,10	48.869,30	69.308,33	78.312,40
II. Grants	11.629,80	15.564,90	5.497,30	18.832,82	2.700,00
Total	1.666.375,90	1.943.674,90	1.960.633,60	1.647.783,34	1.735.742,80

Source: (www.bps.go.id, 2022)

The government has a role to play in minimizing the impact of the COVID-19 pandemic. For that, the state needs funding from taxes. The government uses several functions of taxation through the Directorate General of Taxes, namely the budget function (budgetary), the function of regulating (regulated), and the function of revenue retribution (Ali, 2021).

In the budget function, taxes are used to finance both routine and non-routine government expenditures. During the COVID-19 pandemic, taxes were used to fund the interests of the general public related to the pandemic, such as the procurement of medical devices, the procurement of vaccines, and the treatment of COVID-19 patients. In its function of regulating, the government uses taxes as a tool to achieve its goals by promoting the import of medical devices such as masks and oxygen cylinders during the COVID-19 pandemic. Meanwhile, in the income retribution function, taxes paid by high-income people are returned to low-income people in various ways, such as the People's Business Credit (KUR) and other forms of social assistance (Ali, 2021). Therefore, tax revenue greatly contributes to the welfare of society, and through taxes, the government can organize government, carry out development, and finance all state expenditures.

Taxes are contributions of the people to the state without direct and enforceable services that are used for the welfare of the people, as stated in (Undang-Undang Republik Indonesia Nomor 16 Tahun 2009 Tentang Ketentuan Umum Dan Tata Cara Perpajakan, 2009), which stipulates that "Taxes are mandatory contributions to the State owed by individuals or entities that are compelling based on the law, without getting direct rewards, and are used for state purposes for the greatest prosperity of the people".

Revenue from tax sources covers various sectors, one of which is land and building tax. A land and Building Tax is a mandatory levy on land and buildings within the territory of a region or country. Since the enactment of (Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 Tentang Pajak Daerah Dan Retribusi Daerah, 2009), the authority to manage PBB has been partially

handed over to the Local Government to increase the ability of the region in the form of Local Original Revenue (PAD). The PBB sector handed over to the Local Government is the Rural and Urban Sector (PBB-P2) (Nugroho, 2021). With the transfer of PBB-P2 to local taxes, it will increase the ability of the region to finance its own regional needs.

Land and Building Tax is quite strategic because it covers all land and buildings within the territory of the Unitary State of the Republic of Indonesia (Budhiartama & Jati, 2016). Compared to other central taxes, Land and Building Tax has a relatively small rupiah value, but the impact provided by PBB is very broad because PBB is used for regional development. The taxpayer owned by PBB is the largest compared to other taxes; PBB revenue continues to increase from year to year and has a greater percentage increase compared to the percentage increase in other taxes and the state budget (Suhardito and Sudiby, 1999; (Putri & Isgiyarta, 2013). Thus, Rural and Urban Land and Building taxes are one of the potential sources of local revenue as a source of financing government activities. For this reason, it is expected that local governments can manage these revenues so that they can make their regions prosper.

In the data presented on the official website of Bekasi Regency, www.bekasikab.go.id, in an article entitled *Optimizing Target Achievement: Bekasi Regency Government Mass Prints PBB P2 SPPT*, submitted by Pj. Regional Secretary of Bekasi Regency, the realization of PBB-P2 revenue in 2021 reached the target of 101.45 percent, or IDR 540,211,219,448 of the predetermined target of IDR 532,500,000,000 (Newsroom Diskominfosantik, 2022). The PBB-P2 revenue target for 2021 is somewhat lower than the PBB-P2 revenue target for 2020, which is IDR 553,186,313,757 and has been realized at IDR 581,248,982,629 (www.posbekasi.com, 2020). This statement is in line with the data presented in Table 1.1, which shows that the realization of revenue from the land and building tax sector in 2021 has a smaller value than in 2020. This is because the target set by the government in 2021 tends to decrease or be lower than in 2020.

The achievement of the PBB-P2 targets in 2020 and 2021 by the Bekasi Regency government is inseparable from public compliance with paying taxes. Taxpayer compliance in paying PBB-P2 can be motivated by various factors that come from within the taxpayer himself or from outside the taxpayer.

As one of the largest archipelagic countries in the world, Indonesia has different ethnic, racial, cultural, social, religious, and geographical conditions. This diversity is one of the factors that can create different population characteristics in each region. The difference in the way of thinking and behavior of residents from one region to another is a manifestation of the characteristics of the population that has been formed. Not only that but the characteristics of diversity can also be seen in the dominance of local livelihoods. People who live in urban areas are more interested in working in an office environment. Whereas in rural areas, the majority of the population chooses to farm or trade.

In the Big Indonesian Dictionary (KBBI), a village is defined as a unit of territory inhabited by a number of families that have their own government

system (headed by a village head), or a village is a group of houses outside the city, which is a unit. Bintarto (2010) in Putri & Isgiyarta (2013) defines a village as a manifestation or unity of geography, social, economic, political, and cultural elements contained in that place (an area) in its relationship and mutual influence with other areas. On the other hand, according to Wirth (P.J.M. Nas, 1979) in (www.tirto.id, 2021), a city is a relatively large, dense, and permanent settlement that is inhabited by people with heterogeneous social positions. This difference is one of the factors causing the gap in education and welfare between rural and urban communities.

Bekasi Regency is the largest Industrial Estate in Southeast Asia and a buffer zone for the capital city of Jakarta. (A. Purwanto, 2021) Only about 35 kilometers from Jakarta, Cikarang Industrial Estate is home to thousands of local and international companies that invest to develop the industrial sector in Indonesia. At least 30 countries have chosen Bekasi Regency as a place for their companies to operate (Putra, 2019). Not only in the industrial sector, the Bekasi Regency area also takes part in the agricultural and plantation sectors. In the data from the Ministry of ATR and BPN on the official website, www.bekasikab.go.id, the Bekasi Regency agricultural land area is recorded at 57 thousand hectares. 35,244 hectares will be deployed for wetland agriculture spread across 12 sub-districts in Bekasi Regency, one of which is East Cikarang. East Cikarang was chosen as the object of research because it is one of the sub-districts in Bekasi Regency, close to the industrial area, and most of the area is still surrounded by agricultural land. As one of the industrial cities, Bekasi Regency has become a place for many migrants to settle. In East Cikarang itself, many housing estates have been built, with the majority of residents coming from outside Bekasi District and working in the industrial sector. On the other hand, data obtained from www.bekasikab.bps.go.id shows that in 2019, 76% of the families in East Cikarang were agricultural families.

Rural and Urban Land and Building Tax (PBB-P2) revenue is influenced by several components. The economic level is one of the variables that affect PBB-P2 revenue, and the diversity of livelihoods of the population in East Cikarang District will illustrate a person's economic status, which will have an influence on the individual concerned's ability to meet their needs and behave. Thus, the economic level can have an influence on taxpayer compliance in paying PBB-P2.

The second variable in this study is Tax Knowledge. Taxation knowledge generally depends on a person's level of education. Those who have a high level of taxation knowledge will be more compliant because, in addition to knowing the amount of tax charged, they also know that if tax obligations are not fulfilled, they will be subject to sanctions or fines (Febrian & Ristiliana, 2019). Tax socialization carried out by the government through the media also plays a role in providing new insights and knowledge to the public. With better tax knowledge, it will make taxpayers more aware of their obligations. Understanding the rules and regulations of taxation that apply in Indonesia and are owned by all taxpayers will affect their level of compliance with paying PBB-P2.

The third variable in this study is Fiskus Service. The Official Assessment System is used as a tax collection system to pay land and building tax, namely a tax collection system where the amount of tax paid or owed by the taxpayer is calculated and assessed by the tax authorities. In other words, if a tax assessment letter from the Fiskus has been received, a tax obligation will arise. Therefore, in this system, taxpayers tend to be passive and tax authorities are active. In particular, public services that are directly related to interests in society have a link between tax compliance and government performance. If all government employees improve and increase the quality of services, it can increase public compliance with paying taxes. Thus, fiscal services can have an influence on taxpayer compliance in paying PBB-P2.

The last variable in this study is Fines. Tax collection is based on legislation, so people who do not fulfill tax obligations will be subject to sanctions in the form of interest sanctions and administrative sanctions. The application of tax sanctions guarantees that taxpayers will comply with the provisions of the tax law. In other words, tax sanctions are a tool to prevent taxpayers from violating tax laws (Ma'ruf & Supatminingsih, 2020). With the application of fines for taxpayers who are not compliant in paying their taxes, it will affect taxpayer compliance in paying PBB-P2.

Previous research that identified the effect of the Economic Level on taxpayer compliance in paying PBB-P2 revealed (Purwanto et al., 2015) that the economic level affects taxpayer compliance in paying PBB-P2. However, Nasirin (2018) found other results showing that the Economic Level has no influence on taxpayer compliance in paying PBB-P2.

Previous research identifying the effect of Tax Knowledge on taxpayer compliance in paying PBB-P2 has been completed by Erawati & Parera (2017) which reveals that Tax Knowledge has an influence on taxpayer compliance in paying PBB-P2. The effect shown indicates that the higher the taxation knowledge, the higher the level of compliance will be. However, Fitriainingsih et al. (2018) found other results showing that Taxation Knowledge has no influence on taxpayer compliance in paying PBB-P2.

Previous research identifying the effect of Fiskus Services on taxpayer compliance in paying PBB-P2 has been completed by Fitriainingsih et al., (2018) which reveals that Fiskus Services have an influence on taxpayer compliance in paying PBB-P2. However, Nafiah & Warno (2018) found other results showing that Fiskus Services have no influence on taxpayer compliance in paying PBB-P2.

Previous research that identified the effect of Penalty Sanctions on taxpayer compliance in paying PBB-P2 has been completed by Fitriainingsih et al., (2018) which revealed that Penalty Sanctions have an influence on taxpayer compliance in paying PBB-P2. However, Ayunda (2015) found other results showing that Penalty Sanctions have no influence on taxpayer compliance in paying PBB-P2.

Due to the weakening national and international economies as a result of COVID-19, the decline in tax revenue over the past two years, and the inconsistent results of previous research. So, the author wants to conduct

research again on the factors that have an influence on taxpayer compliance in paying PBB-P2.

THEORETICAL REVIEW

Theory of Planned Behavior (TPB)

Land and building tax compliance have a relationship with behavior that can be explained by the Theory of Planned Behavior (Ajzen, 1991; (Putri & Isgiyarta, 2013). The Theory of Planned Behavior is a development of the Theory of Reasoned Action, which is intended to show the relationship between behavior that comes from individuals in response to something. Like the Theory of Reasoned Action (TRA), the Theory of Planned Behavior (TPB) is based on the assumption that humans usually behave in a reasonable way and consider the information they receive. There is an additional variable in the Theory of Planned Behavior, namely perceived behavioral control, which has not been presented in the Theory of Reasoned Action. The presence of behavioral control variables provides the perception that not all actions taken by individuals are under their control (Ajzen, 2005).

The Theory of Planned Behavior explains that actions taken by individuals are influenced by three types of beliefs, namely:

1. Behavioral beliefs, which are beliefs about the possibility of behavior or beliefs of individuals about the results of a behavior and its evaluation (belief strength and outcome evaluation). This is called attitude toward behavior in the Theory of Reasoned Action.
2. normative beliefs, namely beliefs about normative expectations that come from the influence of others, and the motivation to meet these expectations (normative beliefs and motivation to comply). This is called subjective norms of attitude (subjective norms) towards behavior in the Theory of Reasoned Action.
3. Control beliefs, namely beliefs about the existence of things that support or inhibit the behavior that will be displayed (control belief) and his perception of how strong the things that support and inhibit his behavior are (perceived power) that come from within himself and the environment. This variable is called perceived behavioral control, which is an addition to the Theory of Planned Behavior because it was not previously available in the Theory of Reasoned Action.

Thus, attitude towards behavior, subjective norms, and perceived behavioral control will lead to behavioral intention, which results in behavior (Putri & Isgiyarta, 2013).

Perceived behavioral control can have a direct influence on the actions taken by the individual if the perceived behavioral control is outside the individual's will. There are three indicators that can be used to measure behavioral control: the possibility of being examined by tax authorities, the possibility of being sanctioned, and the possibility of being reported by a third party (Blathorne, 2000; Bobek and Harfield, 2003; Mustikasari, 2003) (Putri, 2013).

Hypothesis

The Effect of Economic Level on Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2)

According to Carola Ditta Surya Putri and Jaka Isgiyarta (2013) in (Purwanto et al., 2015), what is meant by economic level is the position of a person or family in society based on monthly income. A person's income can be defined as the amount of revenue valued in units of currency that a person or nation can generate in a certain period of time. Thus, income is the amount of income received by members of society for a certain period of time in return for services or factors of production that have been contributed (Erlindawati & Novianti, 2020).

The ability of taxpayers to fulfill tax obligations is closely related to the amount of income, so one of the considerations in tax collection is the level of income (Cahayani et al., 2018). The amount of income of a person affects taxpayer compliance in paying taxes because the tax paid by the taxpayer comes from the taxpayer's own income (Rahman, 2018). Taxpayers can make tax payments to the government, of course, by setting aside some of the income they get. If the taxpayer has sufficient income, then the individual is able to meet the needs of life and his obligations as a citizen, one of which is to pay taxes on time (Sopana et al., 2016). The higher the economic level of taxpayers, the higher their intention to behave and pay PBB-P2.

The results of research conducted by (Ayunda, 2015), (Purwanto et al., 2015), (Sopana et al., 2016), (Cahayani et al., 2018) revealed that the economic level has a positive and significant effect on land and building taxpayer compliance. Based on the literature and the results of previous studies, the first hypothesis used in this study is as follows:

H1 = Economic level has a positive effect on taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2).

The Effect of Taxation Knowledge on Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2)

Tax knowledge means an understanding of the rules and regulations of taxation that apply in Indonesia and the benefits of paying taxes that all taxpayers need to have (Ayunda, 2015). The higher the knowledge and understanding of taxpayers, the better the taxpayer can determine his behavior in accordance with tax provisions (Purwanto et al., 2015).

When someone has good tax knowledge regarding the statutory tax rate to be paid and the tax benefits to be received, this knowledge will help taxpayer compliance in paying taxes, so that the level of compliance will increase. From the results of research conducted by (Ayunda, 2015), (Purwanto et al., 2015), (Budhiartama & Jati, 2016), (Erawati & Parera, 2017), (Pertiwi et al., 2017), (Salmah, 2018), (Febrian & Ristiliana, 2019), it was found that taxation knowledge has a positive and significant effect on land and building taxpayer compliance. Based on the literature and the results of previous studies, the second hypothesis used in this study is as follows:

H2 = Tax knowledge has a positive effect on taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2).

The Effect of Fiscal Services on Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2)

One of the efforts to improve taxpayer compliance is to provide good service to taxpayers (Erawati & Parera, 2017). Services in the taxation sector can be interpreted as services provided to taxpayers by the Directorate General of Taxes to help taxpayers fulfill their tax obligations (Nafiah & Warno, 2018). With the existence of good-quality tax services in the mindset, pattern of action, and speech in communication, it can make taxpayers feel satisfied, which will lead to compliance within the taxpayer (Ayunda, 2015). Service to taxpayers aims to maintain taxpayer satisfaction, which in turn is expected to increase taxpayer compliance in fulfilling their tax obligations.

According to the results of research conducted by (Pertwi et al., 2017), (Erawati & Parera, 2017), (Fitrianingsih et al., 2018), (Herlina, 2020), fiscal services have a positive and significant effect on land and building taxpayer compliance. Based on the literature and the results of previous studies, the third hypothesis used in this study is as follows:

H3: Fiscal services have a positive effect on taxpayer compliance in paying Rural and Urban Land and Building taxes (PBB-P2).

The Effect of Penalty Sanctions on Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2)

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be followed and obeyed; in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Ramdhani, 2020). Taxpayers will be more compliant if there are tax sanctions imposed on taxpayers who violate their tax obligations because it will have a deterrent effect (Ayunda, 2015).

Sanctions are aimed at taxpayers who do not comply with tax regulations or commit violations in the form of fraud against current tax regulations. With sanctions in the form of fines and criminal sanctions that are high enough, it is hoped that taxpayers will be more compliant, especially in paying Land and Building Tax (PBB) (Nafiah & Warno, 2018).

From the results of research conducted by (Fitrianingsih et al., 2018), (Nafiah & Warno, 2018), (Herlina, 2020), it was found that sanctions have a positive and significant effect on land and building taxpayer compliance. Based on the literature and the results of previous studies, the fourth hypothesis used in this study is as follows:

H4: Fine sanctions have a positive effect on taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2).

The Effect of Economic Level, Taxation Knowledge, Fiscal Services, and Fines on Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2)

H5 = Economic Level, Taxation Knowledge, Fiscal Services, and Fines have a

positive effect on taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2).

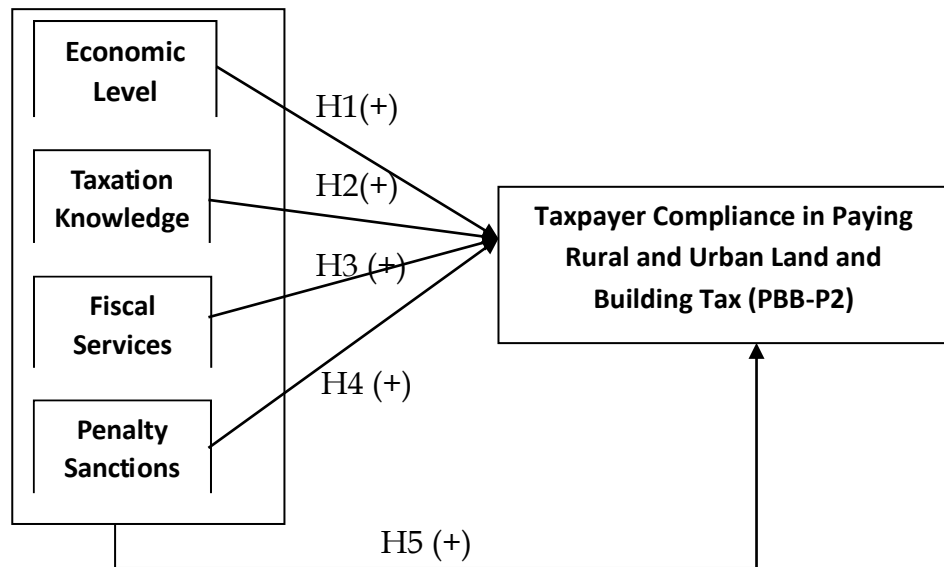


Figure 1. Conceptual Framework

METHODOLOGY

Research Type and Design

This type of research is called survey research, which is included in quantitative research. The survey research method is a study that takes samples using a questionnaire as the main data collection tool. In a quantitative approach, the nature of the relationship between variables is analyzed using objective theory (Sujarweni, 2019).

The data sources used are primary and secondary data. Primary data sources in this study were obtained from the original source of research by distributing questionnaires to Rural and Urban Land and Building tax payers (PBB-P2) who reside in East Cikarang District, Bekasi Regency. While the secondary data of this study comes from documentation obtained from the Bekasi Regency Government Agency, previous research journals, and reference books related to research, as well as other sources of information related to this research.

This research has a causal nature, which is research that proves the influence between independent variables and dependent variables. In this study, the authors will examine the effect of economic level, tax knowledge, fiscal services, and fines on the compliance of rural and urban land and building taxpayers (PBB-P2).

Types, Sources, and Methods of Data Collection

The types of data used in this research are primary data and secondary data. Primary data is a research data source that is obtained directly from the original source, not through intermediaries. Primary data used is in the form of subject data (self report data) in the form of opinions and characteristics of respondents. Primary data in this study are:

- a. Characteristics of respondents, namely type of work, latest education, income, and length of residence in East Cikarang District, Bekasi Regency.
- b. Respondents' opinions or responses about the effect of Economic Level, Taxation Knowledge, Fiscal Services, and Fines on Compliance in paying Land and Building Tax.

Secondary data in this study comes from statistical data or data that has been processed in such a way that it is ready to use. Secondary data is generally in the form of evidence, records, or historical reports arranged in published and unpublished archives (documentary data). The data source is all land and building taxpayers in the East Cikarang District, Bekasi Regency. In this study, the data collection method must be carried out appropriately. In this study, the data collection methods used are:

- a. The questionnaire used in this case is a closed questionnaire, i.e., a questionnaire or list of questions for which the answer options have been determined. This method is considered effective because respondents only need to check (√) in the column provided. This questionnaire is addressed to all land and building taxpayers in the East Cikarang District, Bekasi Regency.
- b. There are several documentary materials, namely documents obtained from the Bekasi Regency government agency, previous research results, and reference books related to the research, as well as other sources of information related to this research.

Analysis Method

The data analysis method uses a data quality test, a classical assumption test, multiple linear regression analysis, and hypothesis testing.

RESULTS

Hypothesis Testing

Coefficient of Determination (R²)

Table 1. Test Results of the Coefficient of Determination
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,728 ^a	,530	,510	3,128	1,656
a. Predictors: (Constant), Economic Level, Taxation Knowledge, Fiscal Services, and Fines b. Dependent Variable: Taxpayer Compliance in Paying Rural and Urban Land and Building Tax					

Based on Table 1 of the Determination Coefficient Test Results, it is known that the coefficient of determination (R²) is 0.530, or 53% of the ability of

the independent variables to explain the variance of the dependent variable. This means that the independent variables (Economic Level, Taxation Knowledge, Fiscal Services, and Fines) are able to explain PBB-P2 taxpayer compliance by 53%, while the rest (100% - 53% = 47%) is influenced by factors other than the variables studied. $R^2 > 0.5$ indicates that the independent variables can explain the dependent variable well or strongly.

Individual Parameter Significance Test (T-test)

Table 2. T-Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,174	2,687		1,925	,057
Tingkat Ekonomi	,244	,208	,109	1,177	,242
Pengetahuan Perpajakan	,339	,123	,251	2,753	,007
Pelayanan Fiskus	,347	,105	,284	3,313	,001
Sanksi Denda	,458	,154	,275	2,967	,004

1. Economic Level (X1)

H0 = There is no positive effect of economic level on PBB-P2 taxpayer compliance.

Ha1 = There is a positive effect of economic level on PBB-P2 taxpayer compliance.

a. Testing with a significance level

Based on the test results, it is found that the economic level variable has a significance level of $0.242 > 0.05$, which means that H0 is accepted and Ha1 is rejected. Thus, it can be concluded that the first hypothesis is rejected, meaning that the economic level has no significant effect on PBB-P2 taxpayer compliance.

b. Testing by comparing tcount with ttable

Based on the test results, it is concluded that the economic level variable has a tcount value of $1.177 < 1.98609$, which means that H0 is accepted and Ha1 is rejected. Thus, it can be concluded that the first hypothesis is rejected, meaning that the economic level has no effect on PBB-P2 taxpayer compliance.

Based on the results of the significance test and the comparison of the tcount value with the ttable, it can be concluded that the economic level has no effect on PBB-P2 taxpayer compliance.

2. Taxation Knowledge (X2)

H0 = There is no positive effect of taxation knowledge on PBB-P2 taxpayer compliance.

Ha2 = There is a positive influence of taxation knowledge on PBB-P2 taxpayer compliance.

a. Testing with a significance level

Based on the test results, it is found that the taxation knowledge variable has a significance level of $0.007 < 0.05$, which means that H0 is rejected and Ha2 is accepted. Thus, it can be concluded that the second hypothesis is accepted, meaning that the tax knowledge variable has a significant effect on PBB-P2 taxpayer compliance.

b. Testing by comparing tcount with ttable

Based on the test results, it is found that the tax knowledge variable has a tcount value of $2.753 > 1.98609$, which means that H0 is rejected and Ha2 is accepted. Thus, it can be concluded that the second hypothesis is accepted, meaning that the tax knowledge variable has a positive effect on PBB-P2 taxpayer compliance.

Based on the results of the significance test and the comparison of the tcount value with the ttable, it can be concluded that tax knowledge has a positive and significant effect on PBB-P2 taxpayer compliance.

3. Fiskus Service (X3)

H0 = There is no positive influence of fiscal services on PBB-P2 taxpayer compliance.

Ha3: There is a positive influence of fiscal services on PBB-P2 taxpayer compliance.

a. Testing with a significance level

Based on the test results, it is found that the fiscal service variable has a significance level of $0.001 < 0.05$, which means that H0 is rejected and Ha3 is accepted. Thus, it can be concluded that the third hypothesis is accepted, meaning that the fiscal service variable has a significant effect on PBB-P2 taxpayer compliance.

b. Testing by comparing tcount with ttable

Based on the test results, it is found that the fiscal service variable has a tcount value of $3.313 > 1.98609$, which means that H0 is rejected and Ha3 is accepted. Thus, it can be concluded that the third hypothesis is accepted, meaning that the fiscal service variable has a positive effect on PBB-P2 taxpayer compliance.

Based on the results of the significance test and the comparison of the tcount value with the ttable, it can be concluded that the fiscal service has a positive and significant effect on PBB-P2 taxpayer compliance.

4. Penalty Sanctions (X4)

H0 = There is no positive influence of fines on PBB-P2 taxpayer compliance.

Ha4: There is a positive influence of fines on the compliance of PBB-P2 taxpayers.

a. Testing with a significance level

Based on the test results, it is found that the fiscal service variable has a significance level of $0.004 < 0.05$, which means that H_0 is rejected and H_{a4} is accepted. Thus, it can be concluded that the fourth hypothesis is accepted, meaning that the penalty sanction variable has a significant effect on PBB-P2 taxpayer compliance.

b. Testing by comparing tcount with ttable

Based on the test results, it is found that the fiscal service variable has a tcount value of $2.967 > 1.98609$, which means that H_0 is rejected and H_{a4} is accepted. Thus, it can be concluded that the fourth hypothesis is accepted, meaning that the fine sanction variable has a positive effect on PBB-P2 taxpayer compliance.

Based on the results of the significance test and the comparison of the tcount value with the ttable, it can be concluded that the fine sanction has a positive and significant effect on PBB-P2 taxpayer compliance.

Simultaneous Test (F-test)

Table 3. F-test Results

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1015,407	4	253,852	25,939	,000 ^b
Residual	900,346	92	9,786		
Total	1915,753	96			

a. Dependent Variable: **Taxpayer Compliance in Paying Rural and Urban Land and Building Tax**
 b. Predictors: (Constant), **Economic Level, Taxation Knowledge, Fiscal Services, and Fines**

H_0 = There is no significant effect of economic level, taxation knowledge, fiscal services, or fines on PBB-P2 taxpayer compliance.

H_{a5} = There is a significant influence of economic level, taxation knowledge, tax authority services, and fines on PBB-P2 taxpayer compliance.

a. Testing with a significance level

Based on the test results, it is found that the variables of economic level, taxation knowledge, fiscal services, and fines have a significance level of $0.000 < 0.05$, which means that H_0 is rejected and H_{a5} is accepted. Thus, it can be concluded that the fifth hypothesis is accepted, meaning that the variables of economic level, taxation knowledge, fiscal services, and fines have a significant effect on PBB-P2 taxpayer compliance.

b. Testing by comparing F_{count} with F_{table}

Based on the test results, it is found that for the variables of economic level, taxation knowledge, fiscal services, and fines, the F_{count} value is $25.939 > F_{table} 2.47$, which means that H_0 is rejected and H_a5 is accepted. Thus, it can be concluded that the fifth hypothesis is accepted, meaning that the variables of economic level, taxation knowledge, fiscal services, and fines together have a significant effect on PBB-P2 taxpayer compliance.

Based on the results of the significance test and the comparison of the F_{count} value with the F_{table} , it can be concluded that the economic level, taxation knowledge, fiscal services, and fine sanctions together have a significant effect on PBB-P2 taxpayer compliance.

DISCUSSION

The Effect of Economic Level on Taxpayer Compliance in Paying PBB-P2

The results of this study indicate that there is no influence of the economic level variable on taxpayer compliance in paying PBB-P2 in East Cikarang District, Bekasi Regency. The results of this study are in line with the opinion of (Nasirin, 2018), who states in his research that there is no positive effect of income (in this case, the economic level) on the compliance of land and building taxpayers. This means that a person's high or low income does not affect their compliance with paying land and building tax.

The ability of taxpayers to fulfill tax obligations is closely related to the amount of income, so one of the considerations in tax collection is the level of income (Cahayani et al., 2018). Taxpayers can make tax payments to the government, of course, by setting aside some of the income they get. If the taxpayer has sufficient income, then the individual is able to meet the needs of life and his obligations as a citizen, one of which is to pay taxes on time (Sopana et al., 2016). The higher the economic level of taxpayers, the higher their intention to behave and pay PBB-P2.

The results of this study are in line with Nasirin (2018) and Rahman (2018), who state that the economic level has no effect on taxpayer compliance in paying PBB-P2. However, the results of this study are inversely proportional to the research Ayunda (2015), W. Purwanto et al. (2015), Sopana et al. (2016), and Cahayani et al. (2018) which states that the economic level has a positive and significant effect on taxpayer compliance in paying PBB-P2.

The Effect of Taxation Knowledge on Taxpayer Compliance in Paying PBB-P2

Tax knowledge means an understanding of the rules and regulations of taxation that apply in Indonesia and the benefits of paying taxes that all taxpayers need to have Ayunda (2015). In general, someone with education will be aware of and obedient to their rights and obligations without coercion from others, even with the threat of sanctions and penalties. Taxpayers who have knowledge about taxation will consciously comply with the rules when paying taxes (Ramdhani, 2020). The higher the tax knowledge, the higher the level of taxpayer compliance.

The results of this study indicate that there is a positive relationship between the taxation knowledge variable and taxpayer compliance in paying PBB-P2 in East Cikarang District, Bekasi Regency. This means that the greater the taxation knowledge variable, the more taxpayer compliance with paying PBB-P2 in East Cikarang District and Bekasi Regency will increase. Vice versa, if the tax knowledge variable is smaller, taxpayer compliance in paying PBB-P2 will decrease. The results of this study are in line with the opinion W. Purwanto et al. (2015) that the higher the knowledge and understanding of taxpayers, the better the taxpayer can determine his behavior in accordance with the tax provisions. The results of this study are in line with research penelitian (Ayunda, 2015), (Purwanto et al., 2015), (Budhiartama & Jati, 2016), (Erawati & Parera, 2017), (Pertwi et al., 2017), (Salmah, 2018), and (Febrian & Ristiliana, 2019), which state that tax knowledge has an effect and is significant on taxpayer compliance in paying PBB-P2. However, the results of this study contradict research (Fitrianingsih et al., 2018) and (Suharyono, 2019), which state that tax knowledge has no effect on taxpayer compliance in paying PBB-P2.

The Effect of Fiskus Services on Taxpayer Compliance in Paying PBB-P2

Fiscal services can be interpreted as a way for tax officials to help, take care of, or prepare all the needs needed by taxpayers (Jatminko, 2006) in (Erawati & Parera, 2017). Taxpayer compliance in fulfilling its obligations depends on how tax officials provide services to taxpayers (Nafiah & Warno, 2018). The better the fiscal service provided to taxpayers, the more likely it is to increase taxpayer compliance in carrying out their tax obligations.

The results of this study indicate that there is a positive relationship between the taxation knowledge variable and taxpayer compliance in paying PBB-P2 in East Cikarang District, Bekasi Regency. This means that the greater the taxation knowledge variable, the more taxpayer compliance with paying PBB-P2 in East Cikarang District and Bekasi Regency will increase. Vice versa, if the tax knowledge variable is smaller, taxpayer compliance in paying PBB-P2 will decrease. The results of this study are in line with the opinion expressed by (Erawati & Parera, 2017) that one of the efforts to improve taxpayer compliance is to provide good service to taxpayers. Service to taxpayers aims to maintain taxpayer satisfaction, which in turn is expected to increase taxpayer compliance in fulfilling tax obligations.

The results of this study are in line with (Pertwi et al., 2017), (Erawati & Parera, 2017), (Fitrianingsih et al., 2018), and (Herlina, 2020), which found that fiscal services have a positive and significant effect on taxpayer compliance in paying PBB-P2. However, the results of this study contradict research (Nafiah & Warno, 2018), which states that fiscal services have no effect on taxpayer compliance in paying PBB-P2.

The Effect of Fines on Taxpayer Compliance in Paying PBB-P2

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be followed and obeyed; in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Ramdhani, 2020). Taxpayers will be more

compliant if there are tax sanctions imposed on taxpayers who violate their tax obligations because it will have a deterrent effect (Ayunda, 2015).

Sanctions are aimed at taxpayers who do not comply with tax regulations or commit violations in the form of fraud against current tax regulations. With sanctions in the form of fines and criminal sanctions that are high enough, it is hoped that taxpayers will be more compliant, especially in paying Land and Building Tax (PBB) (Nafiah & Warno, 2018).

The results of this study are in line with (Fitrianingsih et al., 2018), (Nafiah & Warno, 2018), and (Herlina, 2020), which found that fines have a positive and significant effect on taxpayer compliance in paying PBB-P2. However, the results of this study contradict research (Ayunda, 2015), which states that fines have no effect on taxpayer compliance in paying PBB-P2.

The Effect of Economic Level, Taxation Knowledge, Fiscal Services, and Fines on Taxpayer Compliance in Paying PBB-P2

Based on the results of the F-test contained in the ANOVA table, it can be seen that the variables of economic level, taxation knowledge, fiscal services, and fines simultaneously or together have a significant influence on taxpayer compliance in paying PBB-P2 in East Cikarang District, Bekasi Regency. This study shows the sig value. $(0.000) < \alpha (0.05)$, it can be decided to reject H_0 and accept H_{a5} , and for this reason, it is said that H_{a5} is tested significantly. This means that simultaneously, there is a significant influence between the variables of economic level, taxation knowledge, fiscal services, and penalty sanctions on taxpayer compliance in paying PBB-P2 in East Cikarang District, Bekasi Regency. Another proof that the variables of economic level, taxation knowledge, fiscal services, and fines and sanctions affect taxpayer compliance in paying PBB-P2 in East Cikarang District, Bekasi Regency, is by comparing the Fhitung value with F_{table} . From this comparison, it is obtained that $F_{count} (25.939) > F_{table} \rightarrow (2.47)$, and it is concluded that rejecting H_0 and accepting H_{a5} means that the variable regression coefficients of economic level, taxation knowledge, fiscal services, and penalty sanctions are tested, and the test results prove that economic level, taxation knowledge, fiscal services, and penalty sanctions together have a significant effect on taxpayer compliance in paying PBB-P2 in East Cikarang District, Bekasi Regency.

The Adjusted R squared (R^2) figure in this study is 0.530, or 53%. Based on the results of this statistical calculation, a value of $R^2 > 0.5$ indicates that the independent variable can explain the dependent variable well or strongly. In other words, the ability of the independent variables to explain the variance of the dependent variable is 53%, while 47%, or $(100\% - 53\%)$, is influenced by other variables outside the regression model analyzed.

CONCLUSIONS AND RECOMMENDATIONS

The results showed that (1) Economic Level has no effect on taxpayer compliance in paying PBB-P2, (2) Taxation Knowledge has a positive and significant effect on taxpayer compliance in paying PBB-P2, (3) Fiscal Services has a positive and significant effect on taxpayer compliance in paying PBB-P2, (4)

Fines Sanctions has a positive and significant effect on taxpayer compliance in paying PBB-P2, and (5) Economic Level, Taxation Knowledge, Fiscal Services, and Fines Sanctions simultaneously affect taxpayer compliance in paying PBB-P2.

FURTHER STUDY

Further researchers are advised to add other independent variables that affect taxpayer compliance in paying PBB-P2 and increase the value of R², for example, by adding taxpayer awareness variables, taxpayer attitudes, taxpayer understanding, motivation, SPPT, level of trust in government and law, government role, and taxpayer morality. Further researchers are advised to use the interview method as well if you want to collect data so that the results obtained can be even better. This is because many of the PBB-P2 taxpayers do not understand how to fill out the questionnaire using Google Forms.

ACKNOWLEDGMENT

This section gave you the opportunities to present gratitude to your colleagues who provide suggestions for your papers. You can also convey your appreciation to the financial grants you are accepting, making this paper.

REFERENCES

- Ajzen, I. (2005). *Attitudes, Personality & Behavior*. In *Open University Press*.
- Ali, M. F. (2021, May 5). *Fungsi Pajak di Masa Pandemi*. Direktorat Jenderal Pajak. <https://www.pajak.go.id/index.php/id/artikel/fungsi-pajak-di-masa-pandemi>
- Ayunda, W. P. (2015). Pengaruh Sanksi Perpajakan Pengetahuan Pajak Sikap Wajib Pajak dan Tingkat Ekonomi. *Jom FEKON*, 2(Kepatuhan Pajak), 1–15.
- Budhiartama, I. G. P., & Jati, I. K. (2016). Pengaruh Sikap, Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Pada Kepatuhan Membayar Pajak Bumi Dan Bangunan. *E-Jurnal Akuntansi*, 15(2), 1510–1535.
- Cahayani, M., Wahyuni, M. A., & Yasa, I. N. P. (2018). Pengaruh Penerimaan SPPT, Moralitas Pajak, dan Tingkat Penghasilan Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kabupaten Badung. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi)*, 9(1), 133–144.
- Erawati, T., & Parera, A. M. W. (2017). Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, Pengetahuan Perpajakan, Dan Pelayanan Fiskus. *Jurnal Akuntansi*, 5(1), 37. <https://doi.org/10.24964/ja.v5i1.255>
- Erlindawati, E., & Novianti, R. (2020). Pengaruh Tingkat Pendidikan, Pendapatan, Kesadaran Dan Pelayanan Terhadap Tingkat Motivasi Masyarakat Dalam Membayar Pajak Bumi Dan Bangunan. *Jurnal Ilmiah Ekonomi Kita*, 9(1), 65–79. <https://doi.org/10.46367/iqtishaduna.v9i1.214>
- Febrian, W. D., & Ristiliana, R. (2019). Pengaruh Pengetahuan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan (PBB) pada Kantor Badan Pendapatan Daerah Kota

- Pekanbaru. *Eklektik : Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 2(1), 181. <https://doi.org/10.24014/ekl.v2i1.7563>
- Fitrianingsih, F., Sudarno, S., & Kurrohman, T. (2018). Analisis Pengaruh Pengetahuan Perpajakan, Pelayanan Fiskus Dan Sanksi Denda Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan Di Kota Pasuruan. *E-Journal Ekonomi Bisnis Dan Akuntansi*, 5(1), 100. <https://doi.org/10.19184/ejeba.v5i1.7745>
- Herlina, V. (2020). Pengaruh Sanksi, Kesadaran Perpajakan Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Bumi Dan Bangunan Di Kabupaten Kerinci. *Jurnal Benefita*, 5(2), 252. <https://doi.org/10.22216/jbe.v5i2.5168>
- Ma'ruf, M. H., & Supatminingsih, S. (2020). Faktor-faktor yang Berpengaruh Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan. *Jurnal Akuntansi Dan Pajak*, 20(2), 276-284. <https://doi.org/10.29040/jap.v20i2.641>
- Nafiah & Warno. (2018). Pengaruh Sanksi Pajak, Kesadaran Wajib Pajak, Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (Study Kasus Pada Kecamatan Candisari Kota Semarang Tahun 2016). *Zumrotun*, 10(1), 86-105.
- Nasirin. (2018). Pengaruh Penghasilan, Kesadaran, Dan Pemahaman Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (Pbb). *Jurnal Ekobis Dewantara*, 53(9), 1689-1699.
- Nugroho, D. A. (2021, May 6). *E-SPOP, Sarana Baru dan Mudah Penyampaikan SPOP PBB*. Direktorat Jenderal Pajak. <https://www.pajak.go.id/id/artikel/e-spop-sarana-baru-dan-mudah-penyampaikan-spop-pbb>
- Pertiwi, D., Lukman, L., & Puspita, I. L. (2017). Pengaruh Sikap , Pelayanan , Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Abstract. Income taxes are one state revenues significantly affect development in Indonesia. Taxes are on. *Jurnal Riset Akuntansi Dan Manajemen*, 6(1), 38-46.
- Purwanto, W., Harimurti, F., & Astuti, D. S. P. (2015). Pengaruh Tingkat Ekonomi, Pengetahuan Pajak Dan Kepercayaan Masyarakat Terhadap Kepatuhan Pajak Bumi Dan Bangunan Dengan Kontrol Petugas Desa Sebagai Variabel Moderating. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 11, 293-303.
- Putri, C. D. S. (2013). *Analisis Pengaruh Pengetahuan Umum, Tingkat Ekonomi, dan Pengetahuan Pajak Terhadap Kepatuhan PBB Masyarakat Desa dan Kota Dengan Variabel Moderating Kontrol Petugas Desa/Kelurahan (Studi Kasus Pada Kabupaten Demak)*. Fakultas Ekonomi, Universitas Diponegoro.
- Putri, C. D. S., & Isgiyarta, J. (2013). Analisis Pengaruh Pengetahuan Umum, Tingkat Ekonomi, Dan Pengetahuan Pajak Terhadap Kepatuhan Pbb Masyarakat Desa Dan Kota Dengan Variabel Moderating Kontrol Petugas Desa/Kelurahan (Studi Kasus Pada Kabupaten Demak). *Diponegoro Journal of Accounting*, 2(3), 1-11.

- Rahman, A. (2018). Pengaruh Kesadaran Wajib Pajak, Tingkat Pendidikan, dan Pendapatan Terhadap Kepatuhan Membayar Pajak Bumi dan Bangunan. *Jurnal Akuntansi*, 6(1), 1–20.
- Ramdhani, P. E. (2020). Analisis Faktor-Faktor yang Mempengaruhi yang Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan Perdesaan dan Perkotaan di Kabupaten Subang. *Jurnal Agribisnis*, 01(6), 22–33.
- Salmah, S. (2018). Pengaruh Pengetahuan Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan (Pbb). *Inventory: Jurnal Akuntansi*, 2(1), 151. <https://doi.org/10.25273/.v1i2.2443>
- Sopana, R. W., Suharno, & Kristianto, D. (2016). Analisis Kepatuhan Masyarakat dalam Membayar Pajak Bumi dan Bangunan dengan Dipengaruhi Tingkat Pendidikan, Tingkat Ekonomi, Peran Pemerintah dan Sanksi Administrasi. *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, 12(4), 480–488.
- Suharyono. (2019). Pengaruh Kesadaran Wajib Pajak dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan di Kabupaten Bengkalis. *Jurnal Inovasi Dan Bisnis*, 7, 42–47.
- Undang-Undang Republik Indonesia Nomor 16 Tahun 2009 tentang Ketentuan Umum dan Tata Cara Perpajakan, Kementerian Sekretariat Negara 1 (2009).
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah, Kementerian Sekretariat Negara 1 (2009).
- www.cnnindonesia.com. (2020). *Dampak Corona Terhadap Ekonomi*. CNN Indonesia. <https://www.cnnindonesia.com/ekonomi/20200714122341-532-524446/bos-ditjen-pajak-ungkap-3-dampak-corona-terhadap-ekonomi>
- www.pajak.go.id. (2021). *Jenis Pajak*. Direktorat Jenderal Pajak. <https://pajak.go.id/id/jenis-pajak>
- www.tirto.id. (2021, October 29). *Pengertian Kota Menurut Para Ahli dan Ciri Kota Secara Fisik-Sosial*. Tirto.Id. <https://tirto.id/pengertian-kota-menurut-para-ahli-dan-ciri-kota-secara-fisik-sosial-gkRr>