



Systematic Literature Review (SLR): Factors That Affect the Level of Taxpayer Awareness and Compliance in Paying PBB And BPHTB

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Abstract

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The PBB, also known as the Land and Building Tax, is a significant source of funding for public infrastructure projects that aim to enhance the welfare of the populace. In spite of this, there is still a relatively low level of compliance with property tax payments. This is caused in part by the public's negative attitude and lack of awareness as taxpayers, as well as in part by a lack of tax understanding. Therefore, the goal of this study is to examine the variables that affect taxpayer awareness and compliance with regard to building and land tax (PBB) payments and the acquisition fee for land and building rights (BPHTB). This research employs a systematic literature review (SLR) method, utilizing the PRISMA framework for reporting. The results of the study show that taxpayer awareness is significantly influenced by attitude, motivation, the family head's level of understanding, taxpayer perception of sanctions, and taxpayer education. Similarly, taxpayer compliance is influenced by taxpayer awareness, tax knowledge, service quality, income level, and perception of sanctions. Positive attitudes towards taxes and strong motivation positively influence taxpayer awareness. Likewise, taxpayer perceptions of the implementation of fine sanctions positively influence taxpayer awareness in PBB and BPHTB payments. Meanwhile, increasing taxpayer awareness through tax education has a positive impact on taxpayer compliance.

Keywords:

Factors, PBB, BPHTB, Taxpayers Awareness, Taxpayers Compliance.

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INTRODUCTION

Every person should be aware of how taxes contribute to better national government. Taxes are a vital source of financing for the government and are necessary to make development initiatives possible. Taxes not only encourage growth but also provide a vital source of finance for many initiatives. Their contribution to the state's non-oil and gas related revenue streams is noteworthy. From a fiscal point of view, taxation is the portion of state revenue allocated to improving citizen welfare. This is done in accordance with the fundamental tenet of citizen-sourced revenue collection, which is carried out through processes specified by statutory rules (Fitrianingsih, Sudarno, Kurrohman, 2018).

There are two sorts of taxes in Indonesia, according to the body in charge of collecting them: central taxes and regional taxes. A land-and-building tax is one that might generate income for the state. It has a big effect since the money raised from construction and land taxes is put back into the development of the impacted region. The land and building tax share is one of the region's main sources of income

during the present autonomous era. Land and construction with a distinct physical structure that cannot be concealed and is obviously simpler to manage is the aim of land and building taxes (Gusar and Nurazlina, 2019).

To pay for the administration of regional development and governance, regional taxes are necessary contributions given by an individual or company to a region without direct compensation. These taxes are imposed in accordance with existing laws and regulations.

Generally speaking, taxes have the following qualities:

1. Since tax collection is legal, it may be enforced.
2. There are no immediate performance benefits for the tax-paying party.
3. Both the federal government and local governments are in charge of collecting taxes.
4. The government uses taxes to pay for its expenses; any surplus is then used to pay for public investments.

Taxes can also be used to fund non-budgetary objectives, such as the regulatory role.

Tax Function

In state life, taxes play a crucial role, particularly as a means of funding national growth. As is generally recognized from the features that define a tax across definitions, taxes serve a number of purposes (Widyaningsih, 2013), including:

1. Budgeter

One source of money set aside for government spending is taxes. Taxes are a source of domestic revenue for the state budget.

2. Regulator

Taxes are a tool for enacting or regulating social and economic policy. For instance, the government implements PPnBM for luxury products in an attempt to control the amount of consumption of these goods.

3. Stability

This role is associated with programs that uphold price stability (using tax revenue) in order to manage the rate of inflation.

4. Redistribution

The components of justice and equity in society are given greater weight in the redistribution process. This feature of the tax imposition process is evident in the tariff layer. For instance, in the case of income tax, the amount owed increases with income.

5. Democration

Taxes function as a kind of mutual aid program in democracies. This function is related to the extent of services the government offers to the paying public.

Pbb

PBB, or the land and building tax, is levied against either real estate or built assets. While buildings are engineering constructions that are permanently anchored to the ground or water, the earth refers to both the surface and the subsoil of the planet. The Land and Building Tax is legally collected on the basis of The Tax Act of 1985, as amended by Law Number 12 of 1994, establishes the legal basis for tax collection.

The PBB levy is based on Law Number 12 of 1994 about Amendments to Law Number 12 of 1985 concerning Land and Building Tax. Law Number 28 of 2009

concerning Regional Taxes and Retribution has given the district or municipal administration the authority to collect Land and Building Tax for the Rural and Urban Sector (PBB P2). The PBB Mining, Forestry, and Plantation sector (PBB P3) is still under the control of the federal government's Directorate General of Taxes (DGT).

The historical rate of 0.5% on land and building taxes is still in effect. The Land and Building Tax applies to any individual or organization that really owns land, benefits from it, or has control over or ownership of structures. The individual to whom this tax is applied is also a taxpayer under the Land and Building Tax.

Some of the very principles of the changes to the Land and Building Tax Law and its policy rules are:

1. NJOPTKP (Selling Value of Non-Taxable Tax Objects) of IDR 8,000,000.00 and a maximum of IDR 12,000,000.00 applies to land objects in buildings, namely the value is reduced by IDR 8,000,000.00 for each taxpayer. This means that not every tax object is deducted by NJOPTKP, but from a number of tax objects controlled by taxpayers in one district unit, only one object (SPPT) has the highest value minus NJOPTKP Rp8,000,000.00.
2. Removed the appeal provisions included in Law No. 12/1985's Article 17, since Law No. 6/1983's General Provisions and Tax Procedures, as revised by Law No. 9/1994, already provides for them.
3. Article 27 of Law No. 12/1985 was abolished, concerning the mention of the terms "Violation" and "Crime" because they were considered to be Wrong.
4. Policy on procedures for Filing Collective PBB Deductions for Individual Taxpayers Before SPPT is issued.

Discretion to disclose the identity of tax subjects with ID card numbers or Family Card numbers, for those who have been registered in the database or who are being collected.

Bphtb

Land and Building Rights Acquisition Fees (BPHTB) are collected in accordance with Law No. 21 of 1997, which was modified by Law No. 20 of 2000. Following these developments, on January 1, 2011, Law Number 28 of 2009 handed management of the Land and Building Rights Acquisition Fees (BPHTB) to the Regional Government, becoming Regional Taxes and Regional Retributions (PDRD).

In this instance, it is hoped that the BPHTB tax will now be a tax levied on the purchase of land and/or building rights after it was transferred from central tax to the Land and Building Rights Acquisition Fee (BPHTB). Acquisition of Rights to Land and/or Buildings: Acquisition of rights to land and/or buildings by an individual or entity is the consequence of a legal act or occurrence. According to Law Number 5 of 1960 about Basic Agrarian Principles and applicable laws and regulations, land rights are the rights to land, including management rights and the buildings on it (Suryanto, 2018).

Consistent with the regional autonomy being implemented, BPHTB, which had formerly.

The Central Government provided regional authority management authority in accordance with Law Number 28 of 2009 concerning Regional Taxes and

Regional Retributions (PDRD) (Article 180 number 6 of the PDRD Law). The BPHTB is specifically governed by Articles 85 through 93. Officially, BPHTB is now a regional tax. Effective immediately, Law Number 28 of 2009 supersedes Law Number 34 of 2000. The 2009 statute Number 28 is a restricted statute, whereas Law Number 34 of 2000 is an enumerative law. This is the main distinction between the two laws. (Ispriyarso, 2018)

Following the adoption of Law Number 28 of 2009, the Regency/City shall completely execute the transfer of authority to collect BPHTB as Regency/City Tax on January 1, 2010. As a result, the collection of Regional Tax is determined by Regional Regulation and is not applicable retroactively. The purpose of this regional regulation's specification is to enable the regency/city government to collect BPHTB in compliance with the laws and regulations. (Syahbandir (2016).

Taxpayer Awareness

Understanding Taxpayer Awareness Awareness is the the degree to which a person is currently aware of both internal and exterior inputs, such as memories, ideas, and bodily sensations. Awareness is a feeling of willingness to do something that is an obligation in social life. Thus, the feeling that arises inside the taxpayer of their need to pay taxes honestly and without any element of compulsion is known as taxpayer awareness of taxation (Puspita, 2014).

Tax awareness is a thoughtful perspective on the role of taxes, manifested as a constellation of emotive, cognitive, and cognitive elements, which interact to help people comprehend, feel, and act in ways related to the purpose and meaning of taxes. Knowing taxes inevitably makes people more willing to finance the performance of tax functions by paying their taxes on time and in the right amount. According to Shiddiq (2011), attitude is a person's consciousness that dictates the actual or potential behaviors that will take place in social situations.

Taxpayer awareness can be measured by knowledge about taxation, understanding the function of taxes and state financing, understanding the importance of taxation, understanding calculations, and a voluntary desire to fulfill tax obligations.

Taxpayer compliance

The Big Indonesian Dictionary states that obedience refers to following the law. Therefore, according to the established rules constitutes obedience. In addition, experts define compliance in the context of taxes in a few different ways, including:

According to (Safri, 2010), it is explained that two categories of compliance exist, specifically:

1. Official Conformance

Official Conformance is the condition in which the taxpayer legally fulfills his tax responsibilities and conforms with the provisions of the Tax Law.

2. Taxpayers timely pay their taxes.

The correct amount of tax is paid by taxpayers. There is no tax liability for land and building taxes on taxpayers..

3. Adherence to Materials

Material compliance occurs when a taxpayer complies with all tax requirements in a substantial or practically accurate manner, meaning that they follow the letter and spirit of the tax law.

If tax information is needed by officers, taxpayers are willing to report it. Taxpayers assist tax officials in carrying out the tax administration process by being

cooperative and without creating obstacles. Taxpayers think that having a clean record is an indication of being a good citizen. The act of a taxpayer adhering to tax rules and fulfilling their tax-related duties can be defined as taxpayer compliance based on the several meanings given above.

METHOD

This study uses the systematic literature review (SLR) method. Systematic literature review is a research method that aims to identify, evaluate, and interpret all research that is relevant to a particular research question, topic, or phenomenon of concern. SLRs are performed in a systematic, explicit, comprehensive, and reproducible manner.

In this study, the SLR method is used to analyze factors that affect taxpayers' awareness and compliance in paying Land and Building Tax (PBB) and Land and Building Rights Acquisition Duty (BPHTB). Some of the steps taken in this SLR method are:

1. Identification: The researcher identified relevant research questions, such as "What are the factors that affect taxpayer awareness in PBB and BPHTB payments?".
2. Screening: Researchers filter relevant literature based on inclusion and exclusion criteria. For example, articles published between 2010-2020 and that discuss the UN or BPHTB are included.
3. Eligibility: The researcher assesses the eligibility of articles that pass the screening stage for further analysis.
4. Analysis: The researcher analyzed selected articles to identify factors that affect taxpayer awareness and compliance.

The researcher also used the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) method to report SLR results. PRISMA provides a standard framework for reporting SLRs, ensuring transparency and research reproducibility.

In addition, in the studies analyzed, several other research methods were also used, such as:

1. Quantitative approach with a descriptive research model.
2. Multiple regression analysis.

By using the SLR method, this study can provide a comprehensive and evidence-based overview of the factors that affect taxpayers' awareness and compliance in paying PBB and BPHTB.

Research Phase

According to (Wahono, 2016), there are a few phases that need to be taken in order to complete this systematic review research: planning, carrying out, and reporting. Here is how the researcher clarified the explanation:

a. Planning

At this point, the process starts with developing research questions that will be examined using the PICOC framework. PICOC is an acronym for the following terms:

1. Population (P), namely the intended audience for inquiries or literature searches. Cadres make up the research population.

2. Intervention (I) in the form of specifics from the study or topics that the researcher finds interesting.
3. Comparison (C), which takes the shape of investigational features comparing therapies implemented in light of study findings.
4. Written and publicized findings and consequences of treatments are called outcomes (O). Work dedication, job happiness, and cadre performance all have outcomes.
5. *Context (C) in the shape of the investigation's surroundings and setting at the health center's workspace.*

b. Conducting

The following procedures must be followed in order to perform systematic review research at the conducting stage:

1. Determining keywords from the literature search using the keywords cadre, community health workers, community health workers, job satisfaction, work commitment, and cadre performance.
2. Selecting digital libraries for literature searches, which are controlled by Endnote literature software.
3. Research inclusion and exclusion criteria aid in the selection of material that is relevant to the study subject.
4. A quality assessment of the literature together with recommendations based on the range of possible queries (Kitchenham in Wahono, 2016)
5. Data extraction is put into practice by organizing the articles' results.
6. Continue data extraction by narratively and statistically synthesizing the chosen literature (synthesis of evidence).

c. Reporting

The drafting of systematic review study results that are compiled in written form is known as the reporting step.

RESULT AND ANALYSIS

This research and discussion use the prism method, which is reporting item in meta-analyses and systematic reviews. This systematic literature review was divided into four steps: identification, screening, eligibility requirements, and outcomes. At the start of the search, the researchers used criteria to enter data into the database, which included articles and journals about the PBB and BPHTB.

Results of Analysis (Summary):

Taxpayer Awareness:

- Positive attitudes and strong motivation have a significant effect on taxpayer awareness.
- The income level of the head of the family affects the knowledge of the United Nations.
- Positive perception of sanctions increases awareness.
- Tax education has not been effective in raising awareness.

Taxpayer Compliance:

- Taxpayer awareness and knowledge have a positive effect on compliance.
- Good service quality improves compliance.
- Income level affects the ability and compliance to pay taxes.
- Perception of firm and fair sanctions encourages compliance.

Recommendations:

- Prioritize tax education from an early age.
- Improve the quality of tax services.
- Apply strict and fair sanctions.
- Intensify the socialization of the United Nations and BPHTB.
- Consider socio-economic factors in tax policy.

Factors affecting taxpayer awareness

Attitude

An emotional response or appraisal is what is known as an attitude. An individual's attitude toward an object is defined as their level of favorability or support (favorable) or lack thereof (unfavorable). (Farid and Salman 2008).

The substantial impact of attitudes on taxpayer awareness in PBB and BPHTB payments demonstrates the positive influence of attitudes on taxpayer awareness.

Motivation

Motivation means "drive or driving force". This motivation is given only to humans, especially to followers. Motivation questions how to encourage people's passion, so that they want to take part in a development process. This can be seen by the willingness of the community to provide what the government wants to realize development goals (Frengki, 2002).

Taxpayer awareness is positively impacted by motivation, as demonstrated by the PBB and BPHTB's community socialization. Vice versa, taxpayer motivation does not significantly affect taxpayer awareness in PBB and BPHTB payments if there is a lack of PBB and BPHTB socialization to the community by KPP and local governments as PBB and BPHTB collector institutions.

The taxpayer's family head's level of understanding on taxpayers' knowledge of paying land and building taxes.

The head of the household in this research got the average monthly income for themselves. An interval scale based on the total revenue produced over the course of the month was used in this study to assess the head of the family's income (Karim, 2002). According to the aforementioned notion, taxpayers' knowledge of PBB and BPHTB payments is significantly influenced by the household head's income level.

Taxpayers' perception of the implementation of PBB and BPHTB fines sanction.

The taxpayer's perception of the implementation of PBB and BPHTB fines is defined as a person's view of a certain condition, which in this case is about the implementation of PBB and BPHTB fines. (Astuti and Rini, 2008). Therefore, taxpayer perceptions of taxpayer sanctions have a positive influence on taxpayer awareness, this is shown by a significant influence on taxpayer perceptions of the implementation of PBB and BPHTB penalty sanctions on taxpayer awareness in PBB and BPHTB payments.

Taxpayer Education

According to Guritno in Suhardito and Sudibyo (1999: 7), education is one element of taxpayer attitudes that affect tax success. Education influences knowledge and knowledge is a cognitive element of attitude.

Taxpayer education does not significantly affect taxpayer awareness in PBB and BPHTB payments due to the lack of formal and informal tax education instilled early in the community.

Factors affecting taxpayer compliance

There are several factors that affect taxpayer compliance, including:

Yusnindar (2015: 3) namely:

1. Taxpayer Awareness

If there is a favorable impression of taxes in the society, taxpayer awareness regarding fulfilling tax duties will rise. Increasing public awareness of taxes via tax education, both formal and non-formal, will have a positive impact on taxpayers' awareness to pay taxes. Taxpayer characteristics reflected by cultural, social and economic conditions will predominantly shape taxpayer behavior which is reflected in their level of awareness in paying taxes. Taxpayers' awareness of their need to pay taxes as a means of national collaboration in obtaining cash for government funding and national development can be increased by intensive and ongoing tax counseling.

2. Taxpayer Knowledge

The notion of tax knowledge, which requires taxpayers to be aware of general provisions and tax procedures, the Indonesian tax system, and the purpose of taxing.

Apart from knowledge about the functions, obligations and rights of taxpayers, the mechanism for paying taxes owed to designated bank officers will help taxpayer compliance in paying taxes. Tax knowledge itself is generally related to a person's level of education, increased tax knowledge leads to increased compliance because, in addition to knowing the tax rates that apply to them, these individuals are aware of the penalties that may be imposed if they fail to fulfill their tax-related duties. or perhaps a penalty. The tax knowledge that taxpayers have will enable them to know the flow of tax payment money and the tax benefits they will get.

3. Quality of Service

Based on the Decree of the Minister of State Apparatus Empowerment 63/KEP/M.PAN/7/2003 concerning Guidelines for the Implementation of Public Services, it is mandatory for every public service provider to have published service standards as a guarantee of certainty for recipients of services including tax services. The quality of tax services in Rural and Urban Land and Building Tax based on the definition above can be summarized into two parts, namely:

A. The process for submitting the SPPT

Depending on where the taxpayer resides, the Sub-District Office receives the SPPT from the Regional Revenue and Asset Management Service. The SPPT is then given to the RW chairman, who then gives it to the RT Chairman to be submitted to the taxpayer.

B. Payment services for PBB-P2

This PBB-P2 payment service is designed to be as easy to use as possible. If the taxpayer chooses to pay at the sub-district, they simply need to bring the nominal amount of tax owed and the PBB-P2 SPPT; if they choose to pay at the bank, a bank official will help them. In addition, facilities supporting the payment process that make it easier for taxpayers to pay PBB-P2 must be further enhanced.

Additionally, payment sites that are easily accessible for taxpayers who wish to pay are included in the service.

4. Income Level

The income rate has an impact on taxpayer compliance with regard to timely tax payments. Income and a taxpayer's capacity to pay taxes are strongly correlated, so one of the things considered in tax collection is income.

5. Taxpayers' perception of sanctions

Since the purpose of tax sanctions is to control a subset of the population to adhere to certain regulations, they are one of the elements that affect taxpayer compliance. Aiming to punish taxpayers who break tax laws or engage in tax law fraud against the present set of regulations, sanctions are imposed.

Given that there are harsh fines and criminal penalties in place as consequences, it is hoped that taxpayers will be more compliant, especially in terms of paying PBB. Tax sanctions occur because there is a violation of tax laws and regulations.

So that if a violation occurs, the taxpayer will be punished with indications of tax policy and tax law. In tax law there are two types of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions are imposed on taxpayers who do not comply with the provisions of tax regulations or violate applicable tax regulations.

Administrative sanctions are in the form of payment of losses to the state, which can be in the form of interest, fines or increases.

Previous Research

Title	Method	Author & year	Purpose	Results
PROBLEMATIKA DALAM PELAKSANAAN PEMUNGUTAN BEA PEROLEHAN HAK ATAS TANAH DAN BANGUNAN (BPHTB) DI KOTA PADANG	Pendekatan yuridis empiris	Eka Susanti, 2020	The following is a formulation of the research problem: How are acquisition fees for building and building rights (BPHTB) collected in Padang City? What is the state of the procedure? Check the costs of the land and buildings, as well as any barriers to BPHTB collection with relation to Padang City's creation of the Deed of Distribution Shared Rights (APHB). What steps is the Padang City government taking to address the BPHTB collecting limits with reference to the creation of the Padang City Deed of Distribution Shared Rights (APHB)?	According to the search results, the BPHTB collection program in Padang City is being done in accordance with Perwako Padang No. 27 of 2016, but it is also being carried out in accordance with Regional Regulation No. 1 of 2011, which deals with NPOP Voting and Evaluation. The system regulates many aspects of tax collecting. Instead of transaction prices as outlined in Regional Regulation No. 1 of 2011, this is based on market prices. Legal ambiguity is a result of these discrepancies in society. The issue stems from Padang City's BPHTB collection as well as the general ignorance of taxpayers on BPHTB.
FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK BUMI DAN BANGUNAN DI KECAMATAN TELUK SEGARA KOTA BENGKULU	Penelitian Deskriptif	Yennita Asriyani & Karona Cahya Susena	This study aimed to clarify the relationship between taxpayer compliance with respect to paying land and building taxes in rural and urban regions and income rate, taxpayer knowledge, service	Based on the survey results, one indicator of taxpayer knowledge received the highest score, namely 367 points, which means this indicator can influence taxpayer compliance. This does not, however, excuse taxpayers from paying

			quality, taxpayer awareness, and tax punishment. The research was located in the Teluk Segars area of Bengkulu City.	construction and land taxes out of self-interest. The lowest assessment indicator is 171; This means it has no effect on tax compliance. This is because property and construction tax rates are relatively cheap and cost-effective.
FAKTOR-FAKTOR YANG MEMPENGARUHI KESADARAN WAJIB PAJAK DALAM PEMBAYARAN PAJAK BUMI DAN BANGUNAN (PBB) DI TANGERANG SELATAN	Multiple regression analysis is the analytical technique employed in this study.	Muhammad. Ash.Shiddiq, 2011	The goal of this study is to examine the variables that affect taxpayers' knowledge of property tax (PBB) payments in South Tangerang.	The results of the research show that variations in taxpayer attitudes, general family income levels, and Taxpayer knowledge of the land and building tax (PBB) is significantly impacted by taxpayer perceptions of the PBB. In the meanwhile, taxpayer awareness of paying land and building tax (PBB) is not significantly impacted by the variables of taxpayer incentive and taxpayer education.
ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KESADARAN WAJIB PAJAK DALAM PEMBAYARAN PAJAK BUMI DAN BANGUNAN (PBB)	Quantitative research methods	Petrus Gani & Yanti Friska Manalu, 2022	This study's objective is to examine the variables that affect taxpayer knowledge of paying taxes on land and buildings (PBB), using a case study in Beras Basah Village.	This research reports that the variables of attitude, motivation, local government services, and sanctions simultaneously influence taxpayer awareness. Some local government behavior and services do not influence taxpayer awareness, while incentives and sanctions influence taxpayer awareness.
PENGARUH PENGETAHUAN PAJAK, SIKAP, DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN (Studi Pada Wajib Pajak di Kelurahan Bence, Kecamatan Garum, Kabupaten Blitar)	Quantitative approach with research models descriptive	Anggrilia Mega Saputri & Novi Khoiriawati, 2021	The purpose of this study is to identify the effects of a lack of tax knowledge, attitudes, and community awareness with taxpayer compliance with regard to building and land tax payments in Bence Village, Garum District, Blitar Regency.	Knowledge and attitudes about taxes as well as increasing public awareness are good results and are important for community compliance with the law in paying land and building taxes in Bence Village

CONCLUSION

This systematic literature review (SLR) research analyzes the factors that affect taxpayers' awareness and compliance in paying Land and Building Tax (PBB) and Land and Building Rights Acquisition Duty (BPHTB). The results of the study show that taxpayers' awareness is influenced by positive attitudes towards taxes, strong motivation, income level of the head of the family, and positive perception of sanctions. However, tax education has not been effective in increasing taxpayer awareness.

Meanwhile, taxpayer compliance is influenced by taxpayers' awareness and knowledge, service quality, income level, and perception of firm and fair sanctions.

Increasing taxpayer awareness through tax education has a positive impact on compliance, as well as improving the quality of tax services.

This research highlights the importance of a holistic approach in increasing taxpayer awareness and compliance. The government and related institutions need to prioritize tax education from an early age, improve the quality of services, implement strict and fair sanctions, intensify the socialization of the PBB and BPHTB by KPPs and local governments, and consider socio-economic factors in tax policy.

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