

Jurnal Ekonomi dan Bisnis

<https://jurnal.unikal.ac.id/index.php/jebi>

The Effect of Service Quality, Tax Awareness Campaigns, and Modernization of The Tax Administration System on Taxpayer Compliance in Paying Rural and Urban Land and Building Tax (PBB-P2)

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ARTICLE INFO

ABSTRACT

Article history:

Submitted: 2 April 2026

Revised: 7 May 2026

Accepted: 7 May 2026

Keywords: Service Quality, Tax Awareness Campaigns, Modernization of the Tax Administration System, Taxpayer Compliance

Land and Building Tax is a tax on land and/or buildings owned, controlled, and/or utilized by individuals or entities. The collection of Rural and Urban Land and Building Tax (PBB-P2) in Majalengka District fluctuates annually. In 2020, the collection rate was 77.72%; this figure decreased in the following year, 2021, to 74.17%, then rose to 81.91% in 2022, and stood at 78.39% in 2023. This study aims to determine the influence of service quality, tax socialization, and the modernization of the tax administration system on taxpayer compliance in paying the Rural and Urban Land and Building Tax (PBB-P2) in Majalengka District, Majalengka Regency.

The method used in this study is a survey method with a descriptive and verifiable approach. The population in this study consists of rural and urban land and building taxpayers in Majalengka District, totaling 50,980 taxpayers. The sample in this study comprises 397 taxpayers, selected using the Slovin formula and proportional random sampling. The data used were primary data obtained from questionnaires distributed to the entire sample, and instrument validation tests indicated that all statement items were valid and reliable. The analysis tool used was multiple linear regression. Hypothesis testing was conducted using partial tests.

The results of this study indicate that: (1) Service quality influences taxpayer compliance in paying rural and urban land and building taxes. (2) Tax outreach influences taxpayer compliance in paying rural and urban land and building taxes. (3) The modernization of the tax administration system influences taxpayer compliance in paying rural and urban land and building taxes.

INTRODUCTION

In the preamble to the 1945 Constitution, Indonesia's national goal is to realize a just

and prosperous society. This goal is to be achieved through national development. National development is a sustained effort to improve the welfare and prosperity of the people. Therefore, in carrying out national development, financing serves as a benchmark for the sustainability of national development (Yasni Lavinia Susanti, 2021). The government uses foreign and domestic funds to carry out development projects. Foreign funds come from foreign loans and grants, while domestic funds come from sources such as taxes. In order to become an independent nation, the government must do its utmost to increase domestic funding sources by boosting tax revenue.

According to Law No. 1 of 2022 on Financial Relations Between the Central Government and Local Governments, Article 1, point 21 states: “Local taxes, hereinafter referred to as ‘taxes,’ are mandatory contributions to the local government owed by individuals or entities, which are enforceable by law, without receiving any direct compensation, and are used for local government purposes to maximize the prosperity of the people.” One type of tax is the Land and Building Tax. Article 1, point 33 of Law of the Republic of Indonesia No. 1 of 2022 defines the Rural and Urban Land and Building Tax, hereinafter abbreviated as PBB-P2, as a tax on land and/or buildings owned, controlled, and/or utilized by individuals or entities. Land and Building Tax is a levy on land and buildings arising from the existence of a benefit and/or socioeconomic status for an individual or entity that holds a right to it, or derives a benefit from it (Febrian & Ristiliana, 2019).

Table 1. Targets and Actual Revenue from Land and Building Tax in Indonesia (in billions of rupiah)

Year	Target	Tax Revenue Realization	Achievement
2020	21.441,90	20.953,60	97,72%
2021	20.830,60	18.924,80	90,85%
2022	24.903,80	23.264,70	93,41%
2023	33.311,00	25.462,70	99,87%

Source: www.kemenkeu.go.id 2024

Table 1.1 shows that the targets and actual collections for Land and Building Tax (PBB) over the past four years, from 2020 to 2023, have fluctuated from year to year. In 2020, the realization rate for PBB-P2 revenue was 97.72%; this figure decreased in the following year, 2021, to 90.85%. According to the Ministry of Finance, this was primarily due to the COVID-19 pandemic, which caused a drastic decline in Land and Building Tax (PBB) revenue from 2020 to 2021. The realization rate then rose to 93.41% in 2022 and reached 99.87% in 2023. Given the critical role the public plays in funding the state, citizens must pay the Rural and Urban Land and Building Tax (PBB-P2) in accordance with applicable laws and regulations. To increase tax revenue, taxpayer compliance is crucial. Therefore, a comprehensive study is needed on the variables that influence taxpayer compliance, particularly those related to the payment of land and building taxes in Majalengka Subdistrict, Majalengka Regency (Wijaya & Yushita, 2021).

Compliance comes from the word “patuh.” According to the KBBI (Kamus Besar Bahasa Indonesia), “patuh” means willing to follow orders, obedient to orders or rules, and disciplined. Menurut Carolina (2009:137), Tax compliance refers to a taxpayer’s willingness to fulfill their tax obligations in accordance with applicable regulations without the need for audits, thorough investigations, warnings, threats, or the imposition of legal or administrative sanctions.

Meanwhile, according to Purnamasari in (I. Hidayat & Gunawan, 2022) tax compliance refers to a taxpayer who complies with and fulfills their tax obligations in accordance with the provisions of tax laws and regulations. Local tax revenue in Majalengka Regency for 2024, particularly Land and Building Tax, has not yet reached its full potential and has fallen short of the Majalengka Regent's expectations. This is because the collection of Land and Building Tax through August 2024 remains very low. The Head of the Majalengka Regency Regional Revenue Agency (Bapenda) stated that the realization of PBB-P2 in Majalengka Regency through August 2024 was recorded at Rp 45.76 billion out of a target of Rp 61.6 billion. He acknowledged that PBB-P2 is the largest contributor to the 2024 Majalengka Regency Regional Revenue (PAD) realization from the tax sector (Andriyana, 2024).

The issue of taxpayer compliance in the region can be observed in Majalengka Regency, particularly in Majalengka District—which comprises 4 villages and 10 urban villages—as evidenced by the shortfall in PBB-P2 revenue relative to the set target, as shown in the following table:

Table 2. PBB-P2 Targets and Actual Results in Majalengka Subdistrict for 2020–2023

Year	Taxpayer		PBB-P2			Percentage (%)	
	SPPT	Implementation SPPT	Decision (RP)	Principal Payment Realization (RP)	Remaining Provisions (RP)		
2020	50.292	39.428	2.489.357.284	1.934.806.445	554.550.839	77,72%	
2021	50.674	39.385	2.589.066.153	1.920.382.647	668.683.506	74,17%	
2022	50.943	42.773	2.561.962.905	2.098.924.014	463.038.891	81,93%	
2023	50.443	43.026	2.535.594.539	1.987.733.747	547.860.792	78,39%	

Source : PPB-2 Majalengka District Report

Based on the table above, in 2020, the realization rate for PBB-P2 revenue was 77.72%; this figure decreased in the following year, 2021, to 74.17%, then rose to 81.91% in 2022, and stood at 78.39% in 2023. Although the percentage of target realization increased from 2021 to 2022, in 2023 the target realization decreased again compared to the previous year.

The presentation of the PBB-P2 targets and actual collections in Majalengka Subdistrict for 2020–2023, as shown above, indicates a lack of taxpayer compliance in Majalengka Subdistrict. This is due to the poor quality of service provided by tax officials in Majalengka Subdistrict to the public. Many residents are not yet aware of their tax obligations; they only pay when officials come to their homes. Additionally, due to the lack of public outreach or education regarding taxation provided to the community, they still perceive taxes as a mandatory levy rather than as their active participation, as they feel they have not yet seen the benefits—whether direct or indirect—in their daily lives. This is also caused by the implementation of an administrative system requiring online tax payments, such as via QRIS and other online payment methods, which not all taxpayers are yet aware of.

Taxpayer compliance is influenced by two types of factors: internal and external factors. Internal factors are those that originate from the taxpayer themselves and are related to individual characteristics that drive the fulfillment of their tax obligations, such as knowledge, awareness, understanding, and educational level. In contrast, external factors are those originating from outside the taxpayer, such as service quality, tax outreach, and the modernization of the tax administration system. This study focuses on the factors influencing

taxpayer compliance from an external perspective, as these external factors are highly relevant to explore in this research to understand their impact on taxpayer compliance levels and to provide policy recommendations that can enhance the effectiveness of the tax system.

The first factor that can influence taxpayer compliance is service quality. Taxpayers' compliance with their tax obligations depends on how tax officials serve them. According to Siregar in (Ayu Kade Restu Pebrianti Dewi et al., 2021) service quality is the provision of services (serving) the needs of individuals or the public regarding taxation that are of interest to the organization in accordance with established basic rules and procedures. Public services provided to taxpayers focus on meeting the needs of the public in the context of implementing applicable laws and regulations. Tax officials should be courteous when collecting taxes, use easy-to-understand language to answer taxpayers' questions, and listen to complaints with empathy so that the public feels well-served. The goal of serving taxpayers is to maintain their satisfaction, which is expected to increase their compliance with their tax obligations (Erawati & Parera, 2017).

In addition to service quality, another factor is tax outreach. Tax outreach is crucial for improving taxpayer compliance. According to Wijayanto in (Nurhana et al., 2023) tax outreach is an effort undertaken by the Director General of Taxes to provide knowledge to the public—and specifically to taxpayers—so they understand all aspects of taxation, including regulations and procedures, through appropriate methods. Tax outreach can bridge the gap between the government (the collector) and the public (the taxpayers) to share information—whether regarding the latest tax regulations or other relevant details—with the hope that, through this outreach, public awareness as taxpayers will grow regarding the fulfillment of their tax obligations, and trust in the government's ability to manage what they have reported and paid will be fostered. If tax outreach is communicated clearly and accurately by tax officials, taxpayers will gain an understanding of the importance of paying taxes, which will directly enhance taxpayer compliance.

Another factor influencing taxpayer compliance in paying land and building taxes is the modernization of the tax administration system. With the advancement of information technology, the tax administration system has been modernized with the aim of improving efficiency and transparency. With a modern administration system, taxpayers can make payments online, file tax returns more quickly and easily, and access information regarding their tax obligations. The modernization of the tax administration system is an effort to improve the tax system, particularly in the administrative sector, carried out by the relevant agencies. According to Aryatika & Mildawati in (Amalia et al., 2024) the modernization of the administrative system makes it easier for taxpayers to access tax regulations and fulfill their obligations to pay taxes; consequently, more people believe that paying taxes is something easy and straightforward.

The results of this study are consistent with the research conducted by Puput Nur Cynthia, S.D. (2020), which states that service quality influences taxpayer compliance in paying rural and urban land and building taxes. Meanwhile, according to (Nurhana et al., 2023) service quality does not affect taxpayer compliance in paying land and building taxes in Saradan Subdistrict, Madiun Regency. The findings of this study are consistent with those of a study conducted by (Nurhana et al., 2023) which found that tax outreach programs influence taxpayer compliance with property tax payments in Saradan Subdistrict. Meanwhile, according to (Fitria & Mildawati, 2019) s tax outreach programs do not influence compliance among individual taxpayers.

The findings of a study (Marcini et al., 2023) indicate that the modernization of the tax administration system has an impact on taxpayer compliance at the Sikka Regency Regional Revenue Agency. In contrast, a study (Amalia et al., 2024) found that the modernization of the administration system has no impact on taxpayer compliance regarding the payment of land and building taxes. Based on the background described above, the researcher is interested in conducting a study titled “The Effect of Service Quality, Tax Awareness Campaigns, and Modernization of the Tax Administration System on Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes.”

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The purpose of this study is to determine:

1. The Effect of Service Quality on Taxpayer Compliance in Paying the Rural and Urban Land and Building Tax (PBB-P2) in Majalengka Subdistrict, Majalengka Regency.
2. The effect of tax outreach on taxpayer compliance in paying the Rural and Urban Land and Building Tax (PBB-P2) in Majalengka Subdistrict, Majalengka Regency.
3. The effect of modernization of the tax administration system on taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2) in Majalengka District, Majalengka Regency.

RESULTS AND DISCUSSION

Descriptive Analysis

Descriptive statistical analysis aims to describe data by referring to the maximum value, minimum value, mean, and standard deviation. This analysis focuses on service quality, tax outreach, modernization of the tax administration system, and taxpayer compliance. The findings of this analysis are presented in the following table:

Table 3. Hasil Analisis Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Service Quality	359	5	22	17.57	2.980
Tax Outreach	359	9	31	25.26	3.998
Modernization of the Tax Administration System	359	8	27	21.70	3.486
Taxpayer Compliance	359	5	18	14.33	2.440
Valid N (listwise)	359				

Source : Outpus SPSS 25

Verificatory Analysis

The Verificatory Analisis method used in this study was employed to examine the effects of service quality, tax outreach, and the modernization of the tax administration system on taxpayer compliance, which can lead to the rejection or acceptance of the hypothesis.

Test of Classical Assumptions

Test of Normality

Tabel 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			359
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		1.46409937
Most Extreme Differences	Absolute		.035
	Positive		.035
	Negative		-.032
Test Statistic			.035
Asymp. Sig. (2-tailed)			.200 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source : Output SPSS 25

Based on the table, it can be seen that the Kolmogorov-Smirnov value obtained is 0.200, with a probability (Asymp. Sig., 2-tailed) of $0.200 > 0.05$. Therefore, it can be concluded that the residuals are normally distributed, or that the normality test is met.

Multicollinearity Test

Table 5. Multicollinearity Test Result

Coefficients^a

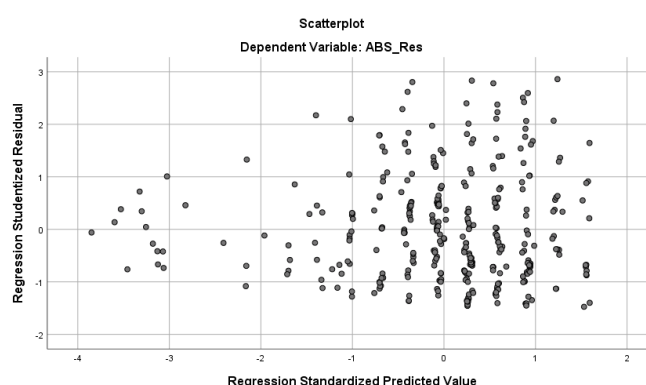
Model		Collinearity Statistics	
		Tolerance	VIF
1	Quality of Service	.335	2.983
	Tax Awareness Campaigns	.326	3.070
	Modernization of the Tax Administration System	.322	3.106

a. Dependent Variable: Taxpayer Compliance

Source : Output SPSS 25

Based on the table, the results of the multicollinearity test show that Service Quality has a VIF value of $2.983 < 10$ and a tolerance value of $0.335 > 0.1$. Tax Socialization has a VIF value of $3.070 < 10$ and a calculated tolerance value of $0.326 > 0.1$. Tax Administration System Modernization has a VIF value of $3.106 < 10$ and a calculated tolerance value of $0.322 > 0.1$. Therefore, it can be concluded that all variables are free from multicollinearity.

Heteroscedasticity Test



Picture 1.

Heteroscedasticity Test Results

Source : Output SPSS 25

Based on the scatterplot, it can be seen that the data points are randomly distributed and scattered both above and below the 0 mark on the Y-axis, with no clear pattern. It can therefore be concluded that there is no heteroscedasticity in the regression model.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Analysis Results

Coefficients^a

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	1.296	.527		2.460	.014			
	Quality of Service	.230	.045	.281	5.111	.000	.733	.262	.163
	Tax Awareness Campaigns	.184	.034	.301	5.400	.000	.740	.276	.172
	Modernization of the Tax Administration System	.200	.039	.286	5.102	.000	.737	.261	.162

a. Dependent Variable: Taxpayer Compliance

Source : Outpus SPSS 25

$$Y = 1.296 + 0.230 x_1 + 0.184 x_2 + 0.200 x_3 + e$$

1. The constant (α) is 1.296 and is positive. This means that if the quality of service, tax outreach, and modernization of the tax administration system are all set to 0, the value of taxpayer compliance is 1.296.
2. The regression coefficient for Service Quality (X_1) is 0.230 and is positive. This means that every increase in Service Quality will increase Taxpayer Compliance. Conversely, every decrease in Service Quality will decrease Taxpayer Compliance, assuming other variables are held constant (set to 0).

3. The regression coefficient for Tax Awareness (X2) is 0.184 and is positive. This means that every increase in Tax Socialization will increase Taxpayer Compliance. Conversely, any decrease in Tax Socialization will reduce Taxpayer Compliance, assuming all other variables are held constant (set to 0).
4. The regression coefficient for Tax Administration System Modernization (X3) is 0.200 and is positive. This means that every increase in Tax Administration System Modernization will increase taxpayer compliance. Conversely, a decrease in Tax Administration System Modernization will reduce Taxpayer Compliance, assuming all other variables remain constant (set to 0).
5. The residual or epsilon (e) represents other factors outside the scope of this study—beyond service quality, tax awareness, and Tax Administration System Modernization—that influence taxpayer compliance.

Coefficient of Determination Analysis

Table 7. Coefficient of Determination Analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.800 ^a	.640	.637	1.470

Predictors: (Constant), Service Quality, Tax Outreach, Modernization of the Tax Administration System

Dependent Variable : Taxpayer Compliance

Source: Ouput SPSS 25

Based on the above calculations, it can be seen that the combined effect of service quality, tax outreach, and the modernization of the tax administration system on taxpayer compliance in paying rural and urban land and building taxes is 64%. The remaining $100\% - 64\% = 36\%$ is determined by other variables not addressed in this study.

Hypothesis Test

Partial Test (t)

Table 8. Partial Test (t) Results

Coefficients^a

	Model	t	Sig.
1	(Constant)	2.460	.014
	Quality of Service	5.111	.000
	Tax Awareness Campaigns	5.400	.000
	Modernization of the Tax Administration System	5.102	.000

a. Dependent Variable: Taxpayer Compliance

Source: Ouput SPSS 25

1. As shown in Table 6, the calculated t-value for the Service Quality variable (X1) is 5.111, and the critical t-value is 1.967. Since the significance level is $0.000 < 0.05$, H_0 is rejected and H_1 is accepted. This means that service quality influences taxpayer compliance.
2. Table 6 shows that the calculated t-value for the Tax Awareness (X2) variable is 5.400 and the critical t-value is 1.967. Since the significance level is $0.000 < 0.05$, H_0 is rejected and H_1 is accepted. This means that tax awareness influences taxpayer compliance.
3. The data in Table 6 shows that the calculated t-value for the Tax Administration System Modernization variable (X3) is 5.102 and the critical t-value is 1.967. Since the significance level is $0.000 < 0.05$, H_0 is rejected and H_1 is accepted. This means that tax administration system modernization influences taxpayer compliance.

RESULT AND DISCUSSION

The Impact of Service Quality on Taxpayer Compliance

Based on the results of the data analysis, this study shows that service quality influences taxpayer compliance in paying PBB-P2 in Majalengka Subdistrict, Majalengka Regency, $t_{value} 5,111 > t_{table} 1,967$. This means that the first hypothesis is accepted. In other words, the better the quality of service provided by officials, the higher the level of taxpayer compliance.

The results of this study indicate that the majority of taxpayers in Majalengka District have a positive view of the quality of service provided by tax officials. In addition, tax officials provide taxpayers with a strong sense of assurance, leading taxpayers to have confidence in the officials' professionalism and reliability in delivering trustworthy services and ensuring the security of taxpayer information. Tax officials also provide tangible evidence, including physical facilities, the appearance of officials, and other supporting equipment, which taxpayers consider to be quite adequate. Thus, it can be concluded that service quality influences taxpayer compliance in paying PBB-P2 in Majalengka District.

The Impact of Tax Education on Taxpayer Compliance

Based on the results of the data analysis, this study shows that tax outreach programs influence taxpayer compliance in paying PBB-P2 in Majalengka Subdistrict, Majalengka Regency, with a calculated, $t_{value} 5,400 > t_{table} 1,967$. This means that the second hypothesis is accepted. In other words, the more frequent the tax outreach programs, the higher the level of taxpayer compliance.

The results of this study indicate that tax officials have effectively conducted tax outreach regarding property tax; this is evidenced by the clarity of the tax information provided to taxpayers, which is easy to understand, presented systematically, and accompanied by concrete examples and relevant visual illustrations. Furthermore, tax outreach activities are conducted effectively through various channels, including educational sessions, print media, electronic media, and social media, which are deemed appropriate and effective in reaching taxpayers. Tax outreach is also conducted periodically by relevant agencies with the aim of providing ongoing understanding and knowledge. Thus, it can be concluded that tax outreach influences taxpayer compliance in paying PBB-P2 in Majalengka District.

The Impact of Tax Administration System Modernization on Taxpayer Compliance

Based on the results of the data analysis, this study shows that the modernization of the tax administration system influences taxpayer compliance in paying PBB-P2 in Majalengka

Subdistrict, Majalengka Regency, with a calculated, $t_{value} 5,102 > t_{table} 1,967$. This means that the third hypothesis is accepted. In other words, the better the implementation of the modernization of the tax administration system, the higher the level of taxpayer compliance.

The results of this study indicate that the majority of taxpayers in Majalengka Subdistrict believe that the modernization of the tax administration system has been successfully implemented. The implementation of a modern administration system based on information and communication technology has brought tangible benefits to taxpayers, particularly in Majalengka Subdistrict, as modern systems such as E-SPPT, QRIS, and the website <https://cek-tunggakan.majalengkakab.go.id/>—accessible online via the internet—facilitate taxpayers in fulfilling their tax obligations. Taxpayers can pay, check, and print their STTS (Tax Payment Receipt) anytime and anywhere when they have free time, as the internet enables quick responses and information delivery. Thus, it can be concluded that the modernization of the tax administration system has influenced taxpayer compliance in paying PBB-P2 in Majalengka Subdistrict.

CONCLUSION

1. Service quality influences taxpayer compliance in paying PBB-P2 in Majalengka Subdistrict. This is because tax officials in Majalengka Subdistrict have provided high-quality service, particularly in offering assurances regarding competence and security for taxpayers, the reliability of officials, responsiveness in providing service, and tangible evidence supporting the service.
2. Tax outreach influences taxpayer compliance in paying PBB-P2 in Majalengka Subdistrict. This is because the clarity of the tax information conveyed to taxpayers is easy to understand and presented systematically; tax awareness campaigns are conducted effectively; and such campaigns are also carried out regularly by relevant agencies with the aim of providing continuous understanding and knowledge.
3. The modernization of the tax administration system influences taxpayer compliance in paying PBB-P2. This is because the modernization of the tax administration system, based on information and communication technology, provides many benefits to taxpayers and makes it easier for them to pay, check, and print STTS online anytime and anywhere.

SUGGEST

1. Tax officials are expected to further improve the quality of their services by showing greater concern for taxpayers and by providing clear assistance or explanations to taxpayers who do not fully understand the PBB-P2 payment system, thereby motivating taxpayers to fulfill their tax obligations properly.
2. Tax officials (revenue officers) should play a more active role in disseminating information about applicable tax regulations, particularly regarding PBB-P2, by conducting direct outreach, sharing information through social media and print media, and continuously educating the public on tax matters so that they have sufficient knowledge of current tax regulations.
3. Tax officials should provide training on system usage to taxpayers and offer multi-platform access (official website, mobile app, ATMs, e-wallets, and marketplaces) to reduce complex manual processes and motivate taxpayers to fulfill their tax obligations.

4. Tax officials should set up mobile tax service booths in strategic locations, send automatic notifications or reminders for property tax payments via SMS, WhatsApp, or email, and offer recognition or rewards to taxpayers who consistently pay early.
5. For future researchers, they can expand their research by selecting different research subjects and adding other independent variables such as tax penalties, taxpayer income, or tax rates; seeking more comprehensive books or journals as references for their research; and using different analytical tools so that their research results can be compared with previous studies.

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