
ANALYSIS OF THE INFLUENCE OF TAXPAYER UNDERSTANDING AND OFFICER SOCIALIZATION ON TAXPAYERS' COMPLIANCE WITH PBB-P2 PAYMENTS IN VILLAGES IN 2025

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Abstract

This study primarily aims to investigate the impact of taxpayer knowledge and information campaigns by tax officials on taxpayer compliance in paying property tax (PBB) in Bendo village. A quantitative descriptive approach was used, with data collected through questionnaires from 98 taxpayers, which were then evaluated using statistical tests. The results revealed that both tax knowledge and employee information campaigns have a positive and meaningful impact on taxpayer compliance, both individually and collectively. These findings suggest that strengthening public understanding of tax regulations and benefits, coupled with building tax awareness and compliance, and public communication theory highlight the role of education and the relationship between tax institutions and citizens. An innovative aspect of this study lies in the simultaneous examination of taxpayer knowledge and information campaigns in a PBB payment compliance scenario in a rural area. Practical recommendations for local governments are to design more interactive, participatory, and simple information campaign approaches to improve compliance.

Keywords: Taxpayer Understanding, Tax Socialization, Taxpayer Compliance, Tax Compliance Behavior Theory, Communication Theory

INTRODUCTION

Taxes are the most important source of government revenue and play a crucial role in financing national development (Fadilah et al., 2023). One type of tax that directly contributes to regional revenue is the United Nations. Based on Law No. 12 of 1985 and its revision with Law No. 12 of 1994, the United Nations is levied on land and buildings owned or controlled by taxpayers. However, the realization of UN revenue at the rural level is still not optimal. Data from the Directorate General of Taxes (2024) shows that PBB compliance in rural areas only reaches 54.7%, below the national average of 68.4%. This phenomenon shows that there is a gap between potential tax revenue and realization, caused by a lack of understanding of taxpayers and a lack of intense public awareness by tax authorities (University of New England, Australia & Donleavy, 2023). Theoretically, tax compliance can be explained by the theory of taxpayer behavior (tax compliance behavior) which emphasizes that compliance is influenced by understanding, awareness, and perception of the tax system (Kirchler et al., 2014). On the other hand, communication theory is also relevant to analyze the role of socialization in shaping taxpayer perceptions and behaviors (Fishbein & Ajzen, 2011). Therefore, compliance with PBB payments can be considered as the result of the interaction between the internal performance of taxpayers and the effectiveness of external communication of the tax authorities (Smart & Vaillancourt, 2021).

Research findings from several previous studies show that the understanding and socialization of tax payments to taxpayers in general has a positive and significant effect on taxpayer compliance, both in the context of income tax and property and *real estate taxes* (Sufiyanto et al., 2024), and research (Zaikin et al., 2022) showing taxes and socialization together significantly improves tax compliance. Similar conclusions were reached by ("Pengaruh Sosialisasi Perpajakan Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada KPP Pratama Medan Timur," 2023) which emphasized that the effectiveness of tax socialization and tax understanding play an important role in increasing taxpayer awareness and discipline. A 2022 ResearchGate confirmed that taxpayers' understanding and trust in the government has a positive impact on compliance, while tax fines are insignificant due to poor local law enforcement (Supriatna, 2022).

The urgency of research is reinforced by the fact that increased revenues from the United Nations mark the progress of a region and achieve financial autonomy. Although the government has issued various regulations and digital tax systems, implementation at the village level still faces obstacles, especially low tax literacy among the population and limited active interaction between tax officers and taxpayers. Therefore, this study is important to provide a new perspective on the simultaneous role of taxpayer understanding and officer involvement in encouraging compliance with UN payments. Thus, this research is expected to make a theoretical contribution by strengthening the literature on regional tax compliance behavior, as well as practical contributions for local governments and tax officials in formulating more communicative and participatory outreach strategies that focus on increasing public awareness of tax compliance.

LITERATURE REVIEW

Tax Compliance Behavior Theory

Assumes that a person's tax compliance is influenced by psychological and cognitive factors such as understanding, awareness, perception and morality in fulfilling their tax

obligations (Oktris et al., 2024). This theory underlines that tax compliance is not solely the result of legal pressure or the threat of sanctions, but rather reflects one's understanding and attitude towards the government's tax system.

Communication Theory

Communication theory explains that the process of disseminating information plays a crucial role in shaping individual perceptions and behaviors in society. In the field of taxation, the use of social media as a communication tool has been proven to have a positive and significant impact on taxpayer compliance (Putri et al., 2023). These findings suggest that interactive, sustainable, and accessible forms of communication can improve the effectiveness of disseminating tax information. Therefore, communication theory provides a relevant foundation for understanding how communication strategies through various communication methods, intensities, and approaches can affect taxpayers' behavior in fulfilling their obligations.

Taxpayer Compliance

Tax compliance is demonstrated by compliance with tax regulations in registration, re-reporting, and tax calculation and payment. This consistency is important because continued rejection will encourage levy avoidance, which will lead to reduced government revenue in the tax sector (Setyani Putri et al., 2022a). Compliance can be conceptually measured through the fidelity of the payment act, the reporting accuracy, and the accuracy of the calculation. Failure to pay the UN can result in administrative and criminal sanctions, as taxes require public contributions to finance the state. Therefore, taxpayers are increasingly required to fulfill their PBB payment obligations. As a result, "the level of tax compliance depends on the effectiveness of the tax system. This means that the higher the level of taxpayer tax compliance, the greater its contribution to increasing state revenue. The quality of tax compliance is also determined by the understanding and awareness of taxpayers" (Malendes et al., 2024).

Taxpayer Understanding

Studies confirm that adequate tax knowledge has a positive and significant impact on tax compliance (Basiroh & Sari, 2024). These findings show that the higher a person's tax knowledge, the greater the likelihood of tax compliance.

Socialization of Tax Officers

This study confirms that the intensity and effectiveness of socialization activities play an important role in increasing tax awareness and compliance among the community, especially in areas where access to information is limited (Dewi et al., 2022). Tax officers who often socialize find it more difficult to convey complex information. Therefore, they are encouraged to adopt a more diverse approach to improve WP: NPT.

Hypothesis Development

The Effect of Taxpayer Understanding on Taxpayer Compliance with PBB-P2 Payments

When a person understands the rules, benefits and consequences of paying taxes, he will have the awareness to comply with the applicable provisions. Understanding and understanding will be the foundation for each individual, reducing errors when calculating the amount of taxes and reporting. Tax Compliance Behavior Theory, an individual must have knowledge that if they do not pay, they will be fined. Meanwhile, according to communication theory, it is a way of communicating information with social media that is

well received by the public. Previous researchers who support this show that taxpayers' knowledge and awareness are the main factors that affect the compliance of PBB-P2 payments in the city of Bandung (Ramadhani & Pusposari, 2024). Affirming trust in tax authorities and knowledge of the tax sector plays an important role in Southeast Minahasa Regency (Ananda Pananginan et al., 2023). But there were different results, they found that even though taxpayers understand about paying compliance it doesn't necessarily make them compliant to pay (Setyani Putri et al., 2022). Therefore, the impact of understanding on compliance can vary depending on communication factors, motivation, and perception. Then we can formulate the hypothesis of this finding:

H1 : Taxpayer Understanding Affects Taxpayer Compliance

The Effect of Officer Socialization on Taxpayer Compliance with PBB-P2 Payments

The Officer's socialization described the role of Dispenda in providing insights and procedures to the public about awareness and compliance. Communication theory, the process of conveying information has a great influence on changing people's behavior. Meanwhile, the theory of Tax Compliance Behavior, socialization of officers carried out consistently will strengthen understanding and motivation to obey. Findings (Dirapuspita & Widajantie, 2025) shows that the nature of socialization, along with its knowledge and sanctions, strengthens Compliance in the regions. However, some find that socialization is not significant to compliance (Sihura & Sri Lestari Yuli Prastyatini, 2023), So:

H2 : Socialization of officers affects the compliance of taxpayers

The Effect of Taxpayer Understanding and Officer Socialization on PBB-P2 Payment Compliance

A person has the motivation to understand and the officer conveys it both digitally and not, it plays a very important role in compliance. The findings also provide evidence that tax awareness and knowledge have a significant effect on compliance in Bontonompo District (Andi Pattiware, 2023). Then a hypothesis can be compiled:

H3 : Understanding of Taxpayers and Socialization of Officers Affects Payment Compliance

Research Framework

Taxpayers' compliance with the PBB-P2 tax regulations depends on their understanding of tax regulations and benefits, as well as the effectiveness of government socialization campaigns. Adequate knowledge encourages taxpayers' awareness to obey without coercion, while educational efforts from the dispenda play an important role in providing explanations and understandings that are easy for the public to understand. These two aspects complement each other and encourage WP compliance as a form of active participation in supporting regional development.

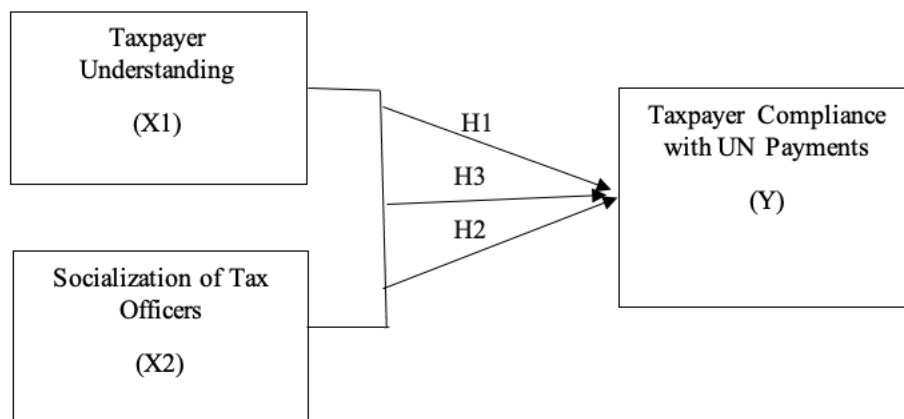


Fig 1. Hypothesis Framework

RESEARCH METHOD

This study uses quantitative descriptive to find out and analyze the influence of free variables in the form of taxpayer understanding and officer socialization on the bound variable, namely taxpayers' compliance with PBB payments. This approach was chosen because it can measure the correlation between variables and test hypotheses statistically.

Research Location and Time

This study was carried out in Pare District, Kediri Regency. The determination of this place is based on real conditions that the level of compliance of taxpayers in the village area is still classified as fluctuating and has the potential to be improved through an optimal educational and socialization approach. The research period was carried out from June to July 2025.

Population and Sample

The population in this study includes all UN taxpayers domiciled in Bendo Village, Pare District, Kediri Regency. Based on population data from the Village Government, the population of Bendo Village is 5,569 people. However, not all of them are included in the category of UN taxpayers. The relevant target population in the context of the study is all heads of families who have land and building tax objects, and the number is determined to be the research population.

Sample selection was carried out using a random sampling technique, namely the sample selection technique in random has an identical chance of being determined as respondents. The number of squirrels was affected using the Slovin formula using an irritation tolerance level (e) of 10%. Based on the calculations, a total of 98 respondents were obtained.

Data Collection Techniques

In this study, data was collected through a quantitative descriptive approach. The researcher determines primary data collection techniques that are relevant to the needs of analyzing the relationship between independent variables and dependent variables. Data was collected through the distribution of questionnaires to respondents who are taxpayers. I give a questionnaire by giving it from house to house.

RESULTS AND DISCUSSION

Test of Data Validity and Reliability

Validity Test is applied to assess the validity of the questionnaire. This test was performed using Pearson Correlation. The questionnaire can be considered valid, if R counts $>$ R table (sig. 0.005). In this case, the instrument or question is considered valid.

Table 1. Validity Test

Variable	Item	Sig. (1-tailed)	R count	R table	Information
Taxpayer	1	0,000	0,751	0,197	Valid
Understanding (X1)	2	0,000	0,769	0,197	Valid
	3	0,000	0,823	0,197	Valid
	4	0,000	0,789	0,197	Valid
	5	0,000	0,724	0,197	Valid
Socialization of Taxpayer Officers (X2)	1	0,000	0,671	0,197	Valid
	2	0,000	0,859	0,197	Valid
	3	0,000	0,777	0,197	Valid
	4	0,000	0,859	0,197	Valid
	5	0,000	0,78	0,197	Valid
Taxpayer Compliance with UN Payments (Y)	1	0,000	0,811	0,197	Valid
	2	0,000	0,775	0,197	Valid
	3	0,000	0,714	0,197	Valid
	4	0,000	0,775	0,197	Valid
	5	0,000	0,743	0,197	Valid

Source: data processed

In the table above, it can be seen that each component can be said to be valid.

Table 2. Reality Test

Variable	Cronbach Alpha	N of Item	Results
Taxpayer understanding	.829	5	Reliable
Socialization of Officers	.851	5	Reliable
Taxpayer Compliance	.821	5	Reliable

Source: data processed

In table 2 it is explained that Cronbach's alpha value $>$ 0.70, thus all reliable questions

Normality Test

Table 3. Normality Test

Asymp. Sig. (2-tailed)	Condition	Information
.200	$>$ 0,05	Normal Distribution

Source: data processed

Based on the results in Table 3, the normal distribution yields a value of 0.200, which is greater $>$ 0.05, this shows that the test results indicate that the variable data is normal and corresponds to the normality test, thus allowing us to continue the regression analysis.

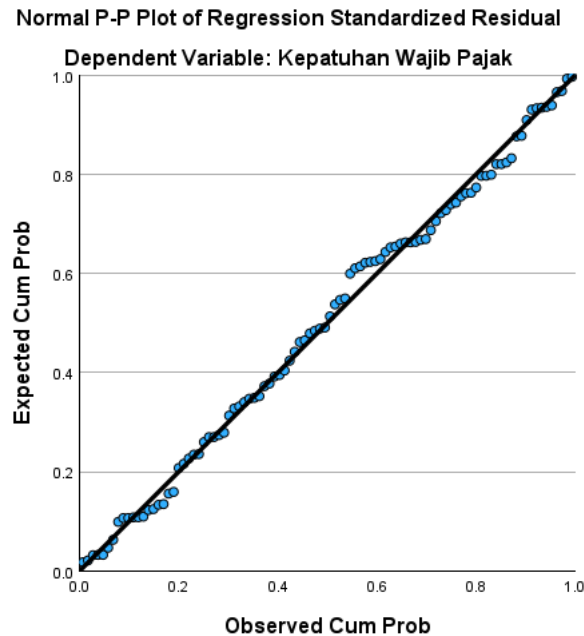


Fig 2

In a normal probability plot, a straight diagonal line is formed, and the data is plotted relative to that diagonal line. If the pattern of points is parallel that the data has a normal distribution. Figure 2 indicates that the data points appear parallel to the diagonal line, so the data in this study can be said to be normally distributed (Rizky Pebriansyah et al., 2024).

Multicollinearity Test

Table 4. Multicollinearity Test

Model		Coefficients ^a	
		Tolerance	BRIGHT
1	(Constant)		
	Taxpayer Understanding	0,923	1,084
	Socialization of Officers	0,923	1,084

a. Dependent Variable: Taxpayer Compliance

Source: processed data

Based on the results of table 4, it is known that the VIF value of the variable "Taxpayer Understanding" (X1) and the variable "Officer Socialization" (X2) is $1.084 < 10$, and the Tolerance value is $0.923 > 0.1$ so that there is no multicollinearity in the data.

Heteroscedasticity Test

The heteroscedasticity test was carried out to test whether there is an inconsistency in the residual value of an observation compared to other observations, to determine whether or not heteroscedasticity is present in the multiple regression model. Thus, it is possible to verify using the scatter chart, among other methods (Rizky Pebriansyah et al., 2024)

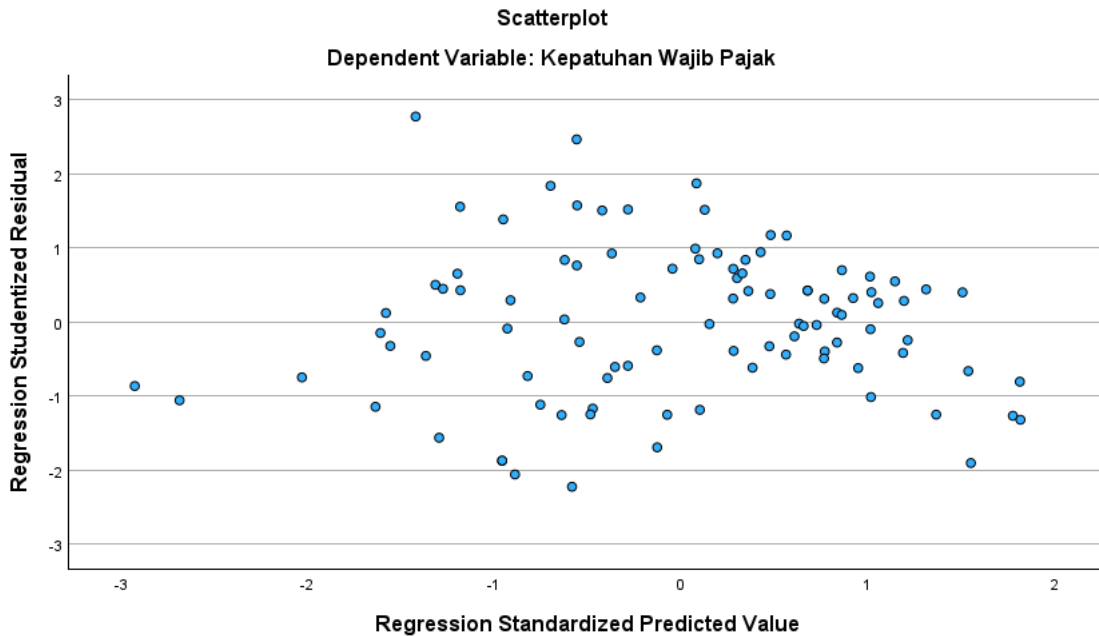


Fig 3

Based on Fig 3, the scatterplot scater graph shows that the scatterplot is randomly distributed nl on the Y-axis.

Autohomologation Test

Table 5. Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.672 ^a	.452	.447	.14102	1.978

a. Predictors: (Constant), Socialization of Officers, Understanding of Taxpayers
 b. Dependent Variable: Taxpayer Compliance

Source : data processed

DW value (d)' = 1.978

dU = 1.7128

dL : 1.6296

Conclusion: $1.7128 < 1.978 < 2.2872$, therefore the null hypothesis is accepted and there is no indication of autocorrelation.

Descriptive Statistical Analysis

Table 6. Descriptive Statistical Analysis

Descriptive Statistics						
	N	Minim um	Maxim um	Mean	Hours of deviation	
Taxpayer understanding	98	7.00	24.00	13.8776	3.69805	
Socialization of Officers	98	7.00	23.00	13.5918	3.83375	

Taxpayer Compliance	98	7.00	24.00	13.7755	3.63979
Valid N (listwise)	98				

Source: data processing

Based on the results of the descriptive analysis carried out. The data collected by the researcher showed the following pattern of dispersal. For the variable of taxpayers' understanding, the lowest score was recorded at 7, while the highest score reached 24, with an average understanding of 13.8776 and a standard deviation of around 3.69805. Meanwhile, the socialization variable by the officers displayed a minimum value of 7 and a maximum of 23, with an average socialization of 13.5918 and a standard deviation of around 3.8337. The tax payment compliance variable has the smallest value of 7 and the largest of 25, with an average compliance of 13.7755 and a standard deviation of around 3.63979.

T Test

Table 7. T Test Results

Variable	T	Sig.	Information
Taxpayer Understanding	3.895	.001	H1 accepted
Socialization of Officers	3.676	.000	H2 accepted

Source: data processing

Based on Table 7, it shows that the result of X1, X2 which has a real effect on Y is < 0.05 and the value of t is calculated > 1.985.

Test F

Table 8. Test Results F

Sig.F Value	Condition	Information
.000	< 0.05	H3 accepted

Based on Table 8 above, it shows that the results of simultaneous testing of sig. F is .000 < 0.05, then H3 is accepted.

Determination Coefficient Results

Table 9. Determination Coefficient Test (Partial)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718a	.512	.511	3.637

a. Predictors: (Constant), Taxpayer's understanding

Then it can be known that R Square is 0.512 or 512% which indicates that the variable X1 has a strong influence on (Y).

Table 10.

Determinate Coefficient Test (Simultaneous)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.958a	.918	.917	3.951

a. Predictors: (Constant), Socialization of Officers, Understanding of taxpayers

Then it can be known that R Square is .918 or 918% which shows that the variables X1 and X2 have a strong influence on Y.

The Effect of Taxpayers' Understanding on Taxpayers' Compliance with UN Reporting

H1 is accepted, meaning that the understanding of taxpayers has a significant positive effect on taxpayers' compliance with PBB payments. This means that the higher the insight of knowledge and understanding, the higher the level of compliance. The impact is that they pay taxes on time. In Pasan sub-district, Southeast Minahasa Regency, which shows the important role of trust and knowledge in fulfilling tax obligations (Gahung et al., 2024). Even so, different findings were found by (Sihura & Sri Lestari Yuli Prastyatini, 2023), which explains that tax information campaigns do not have an important impact on the level of compliance, because the dissemination efforts have not succeeded in building understanding with the public.

The Effect of Officer Socialization on UN Payment Compliance

H2 was accepted, the socialization of officers had a significant positive effect on the Payment Integrity of the United Nations. This means that the more frequent and successful information campaigns by tax employees, through face-to-face, RT/RW level meetings or with social media, the more citizens understand and obey to pay their taxes. The findings are in line with these results, which state that active tax socialization activities can make taxpayers aware to pay the United Nations. However, in contrast to this finding, tax socialization does not have a significant effect on taxpayer compliance if the actions are not accompanied by a personal approach (Laksmi & Sisdyani, 2024).

The Effect of Taxpayer Understanding and Officer Socialization on Taxpayers' Compliance with UN Payments

H3 was accepted, Understanding of Taxpayers and Socialization of Officers had a significant positive effect on Taxpayers' Compliance with PBB Payments. This means that citizens are obedient and obedient to the payment of the United Nations open only with individual understanding, but also with the process of social communication between tax authorities and the community. In line with this discoverer, it *is identified that the level of tax knowledge and trust in government* has a significant positive influence on voluntary compliance (Appiah et al., 2024).

CONCLUSION

The results of this study show that the socialization and awareness campaign of taxpayers carried out by the tax authorities has a positive and significant impact on taxpayers' compliance in paying UN taxes in the village. In other words, the higher the public's awareness of tax regulations and benefits, and the more often and effectively the officer disseminates information, the higher the awareness and discipline of the public in fulfilling their tax obligations. Overall, the study highlights that a combination of tax education and

public involvement in driving tax compliance in rural areas and, at the same time, contributing to an increase in local native income through the United Nations.

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