

The Effect of Service Quality, Collection System, and Tax Sanctions on PBB-P2 Taxpayer Compliance in Brebes Regency

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Abstract. This study looked at how Service quality, the tax collection mechanism, and tax penalties all had an impact on taxpayers' compliance with the Rural and Urban Land and Building Tax (PBB-P2) in Brebes Regency. In order to get primary data, taxpayers were given questionnaires to complete. a survey method combined with a quantitative methodology. The information was assessed Multiple linear regression. The findings demonstrated that taxpayers were positively and significantly impacted by service quality compliance, indicating that better responsiveness, reliability, and assurance improved compliance behavior. Additionally, the tax collection system had a favorable and noteworthy effect, indicating that taxpayers were encouraged to fulfill their obligations by clear procedures, transparency, and ease of payment. Additionally, tax penalties proved to be the most important element influencing compliance and had a favorable and considerable impact. These results showed that raising the standard of public services, streamlining the tax collecting process, and imposing just and uniform penalties all improved taxpayer compliance. Local governments can use the study's practical findings to create policies that maximize local tax income and boost compliance.

Keywords: *Service Quality, Tax Collection System, Tax Sanctions.*

A. INTRODUCTION

Local tax revenue is a vital source of funding for regional development and the execution of public services. The Rural and Urban Land and Building Tax (PBB-P2) is one of the key elements of local taxes in Indonesia. However, in practice, many regions still face challenges in achieving optimal revenue realization due to low levels of taxpayer compliance. Empirical evidence shows that taxpayer compliance in paying PBB-P2 is still relatively low in several regions, influenced by factors such as weak tax sanctions, low taxpayer awareness, and varying economic conditions (Setyowati, Astuti & Solikah, 2025). Similar conditions are also found in Brebes Regency, where there is a gap between tax revenue targets and actual realization, indicating that taxpayer compliance remains a significant issue.

When taxpayers execute their tax duties in line with existing regulations, this is referred to as taxpayer compliance. Numerous internal and external factors affect compliance, including service quality, tax collection systems, and tax sanctions. Service quality is an important aspect in public sector performance, including taxation services. It reflects the ability of tax authorities to meet taxpayer expectations through reliability, attentiveness, confidence, compassion, and concrete elements of service provision. Prior research has demonstrated that service quality has a significant impact on taxpayer compliance, particularly in the context of PBB-P2 (Habiburahman, 2025). Furthermore, one of the primary factors influencing overall taxpayer compliance has been found to be the level of service offered by tax officials (Gaol, 2022).

Another important factor influencing the system for collecting taxes is taxpayer compliance. The system for collecting taxes consists of procedures, mechanisms, and

administrative processes that regulate how taxes are calculated, collected, and reported. According to (Nandyadini, 2024), tax collection systems can be categorized into official assessment, self-assessment, and withholding systems. A well-structured, transparent, and efficient system can reduce administrative burdens and motivate taxpayers to fulfill their responsibilities. Conversely, a complex and unclear system may hinder compliance. Empirical studies also indicate that tax collection systems significantly impact the compliance of taxpayers, particularly when supported by clear procedures and effective implementation (Padmawati, 2023).

In addition, tax penalties have an impact on both tax systems and service quality crucial role as an enforcement mechanism. Penalties known as tax sanctions are levied on taxpayers who fail to comply with tax regulations, aiming to create a deterrent effect and encourage compliance (Mahfudah, Khodijah & Komarudin, 2025). From a behavioral perspective, Control and tax penalties are strongly intertwined beliefs, where individuals consider the consequences of non-compliance before taking action (Andriani, 2025). Empirical evidence Control and tax penalties are strongly intertwined when applied consistently and fairly (Fitriyah & Muzakki, 2024). However, some studies also indicate that the effectiveness of sanctions may vary depending on the context and level of taxpayer awareness (Hapsari, 2023).

While earlier research has looked at how tax collecting methods, tax penalties, and service quality affect taxpayer compliance, most of them focus on different tax objects or urban settings. Research that concurrently examines these three factors in the context of PBB-P2 at the regency level is relatively few, especially in areas like Brebes. Therefore, this study's goal is to investigate how service quality, tax collection methods, and tax penalties affect PBB-P2 taxpayer compliance in Brebes Regency.

By integrating these variables into a single analytical framework, this research is anticipated to offer empirical contributions and practical recommendations for local governments. Improving service quality, optimizing tax collection systems, and implementing fair and consistent sanctions are expected to enhance taxpayer compliance and ultimately increase local tax revenue.

B. LITERATURE REVIEW

The literature review offers a comprehensive overview of earlier studies and theoretical foundations concerning taxpayer compliance, particularly in relation to the Rural and Urban Land and Building Tax (PBB-P2). Key variables such service quality, tax levy regulations, and taxes are tackled in this section along with how they relate to taxpayer compliance.

The readiness of taxpayers to carry out their tax duties in conformance with relevant regulations is known as taxpayer compliance. It entails prompt payment, accurate reporting, and compliance with administrative regulations (Siahaan, Pardede, and Teta 2025). Maintaining optimal tax income and promoting regional development requires high levels of compliance. However, empirical studies indicate that a variety of internal and external factors affect taxpayer compliance, which require comprehensive analysis.

It is well known that the quality of services has a significant influence on taxpayer compliance. Service quality in the context of public services refers to an organization's capacity to satisfy user expectations in areas like tangibles, certainty, responsiveness, empathy, and dependability. Research shows that better service quality leads to higher levels of taxpayer satisfaction and trust, which in turn increases compliance (Habiburahman 2025). Similarly, (Romasi Lumban Gaol 2022) found that service quality provided by tax authorities significantly

influences taxpayer behavior. These findings suggest that improving service delivery can be an effective strategy to enhance voluntary compliance.

The tax collection system is another important determinant of taxpayer compliance. It encompasses the procedures, mechanisms, and administrative processes used in tax collection. According to (Natasya Nandyadini 2024), tax collection systems are generally classified into official assessment, self-assessment, and withholding systems. An effective system is characterized by simplicity, transparency, and efficiency, which can reduce administrative burdens and facilitate compliance. Empirical studies support this view, indicating that well-implemented tax systems positively affect taxpayer compliance (Z. B.S.Padmawati 2023). However, lack of knowledge of tax laws and restricted information availability can compliance despite the availability of proper systems (Putri and Rinanda 2024).

Tax sanctions serve as an enforcement mechanism to ensure compliance with tax regulations. Sanctions are imposed on taxpayers who fail to meet their obligations and are intended to create a deterrent effect. According to (Mahfudah, Khodijah, and Komarudin 2025), tax sanctions play a crucial role in encouraging taxpayers to comply by increasing the perceived risk of non-compliance. From a behavioral perspective, sanctions are associated with control beliefs, where individuals consider potential consequences before making decisions (Andriani 2025). Empirical evidence shows that tax sanctions can significantly influence taxpayer compliance (Fitriyah and Muzakki 2024), although some studies suggest that their effectiveness may vary depending on context and implementation (Hapsari 2023).

Despite the growing body of information, there are still several research gaps. First, many studies examine these variables separately rather than simultaneously, limiting a comprehensive understanding of their combined effects. Second, most research focuses on different types of taxes or urban areas, with limited attention to PBB-P2 in regency-level contexts. Third, variations in regional characteristics, such as economic conditions and taxpayer awareness, are often overlooked.

By examining the combined effects This study attempts to reduce the differences in service quality, tax gathering approaches, and tax penalties on taxpayer compliance in Brebes Regency. By integrating these factors into a single framework, this study strengthens our understanding of the factors affecting taxpayer compliance in the context of municipal taxation.

C. METHOD

This study employed a quantitative approach with an associative research design to examine the relationship between service quality, tax collection strategies, and tax penalties on taxpayer compliance of the Rural and Urban Land and Building Tax (PBB-P2) in Brebes Regency. Both primary and secondary data sources were employed in the investigation. While secondary data was gathered from institutional papers, government reports, and pertinent literature, primary data was gathered by giving taxpayers standardized questionnaires. All 946,123 registered PBB-P2 taxpayers in Brebes Regency made up the study's population. A sample of 400 respondents was picked because using the Slovin technique with a 5% margin of error and purposeful sampling criteria.

This study used quantitative data that was measured on a Likert scale from 1 to 5. Data collection techniques included questionnaires, documentation, and field observation to support the validity of the findings. With the aid of statistical tools, multiple linear regression analysis was used to analyze the data. Regression analysis was preceded by traditional assumption tests, such

as multicollinearity, heteroscedasticity, and normality testing. The hypothesis was examined using F-tests for simultaneous effects and t-tests for partial effects. The explanatory power of the independent variables on taxpayer compliance was measured using the coefficient of determination (R^2).

D. RESULTS AND DISCUSSION

The empirical results from this section are presented the data collected from 400 PBB-P2 taxpayers in Brebes Regency. The data were obtained through questionnaires and Multiple linear regression analysis, backed by traditional assumption testing of hypotheses. According to the descriptive statistical findings, all of the study's variables have comparatively high mean values, which represent respondents' favorable opinions. With an average deviation of 0.43 and a mean score of 4.15, service quality shows that respondents usually think tax services are of good quality, with very little variation in their answers. The tax collection system has a mean score of 4.02 with a 0.50 standard deviation, suggesting that although there is a little more fluctuation than in service quality, respondents believe the system to be efficient and reasonably consistent.

With a standard deviation of 4.08 and a mean score of 0.46, tax sanctions are perceived by respondents as being sufficient and generally consistent. In the meantime, taxpayer compliance records a standard deviation of 0.48 and a mean of 4.12, suggesting a high general level of compliance among taxpayers with modest response variation. Overall, these findings imply that respondents typically have positive opinions of tax collecting methods, tax penalties, and service quality, which are supported by a high degree of taxpayer compliance.

Traditional assumption testing came before regression analysis. The Kolmogorov-Smirnov normality test revealed that the data were regularly distributed with a significance value of 0.200 (> 0.05). Multicollinearity was absent, given to the multicollinearity test results, which showed tolerance values greater than 0.10 and VIF values less than 10. The model's lack of heteroscedasticity was confirmed by the Glejser method's heteroscedasticity test, which produced significant values greater than 0.05.

Table 1. Multiple Linear Regression Results
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.307	1.342		3.209	.001
	Service quality	.402	.020	.590	20.417	.000
	Tax Collection system	.353	.025	.408	14.154	.000
	Tax sanctions	.488	.039	.366	12.673	.000

a. Dependent Variable: Taxpayer Compliance

Source: Processed primary data (2026)

Based on Table 2, the regression equation can be formulated as: $Y = 4.307 + 0.402X_1 + 0.353X_2 + 0.488X_3$. Significance levels Less than 0.05 indicates that taxpayer compliance is positively and significantly influenced by all independent factors. The coefficient of determination was used to assess the model's capacity for explanation.

Table 2. Coefficient of Determination (R^2)
 Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
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1	,819 ^a	,671	,669	2,256
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- a. Predictors: (Constant), Tax Sanctions, Tax Collection System, Service Quality
 b. Dependent Variable: taxpayer compliance

Source: Processed primary data (2025)

According to Table 3, The R Square value is 0.671, meaning that 67.1% of the variation in taxpayer compliance can be attributed to tax collection systems, tax penalties, and service quality, with the remaining 32.9% coming from factors not covered in this study. Additionally, the simultaneous effect of all covariates was examined using the F-test.

Table 3. F-Test Results (Simultaneous Test)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4117,146	3	1372,382	269,626	,000 ^b
	Residual	2015,623	396	5,090		
	Total	6132,769	399			

- a. Dependent Variable: Taxpayer Compliance

- b. Predictors: (Constant), Tax Sanctions, Tax Collection System, Service Quality

Source: Processed primary data (2025)

The significance value of 0.000 in Table 4, which is less than 0.05, shows that all independent factors significantly affected taxpayer compliance simultaneously. The results of the study demonstrate that taxpayer adherence is positively and significantly impacted by service quality. This outcome is consistent with the theoretical viewpoint discussed in Chapter II, which holds that aspects like dependability, responsiveness, assurance, empathy, and tangibles show how well tax authorities are able to satisfy taxpayer expectations. When these factors are met, taxpayers are more likely to feel satisfied and trusting of tax institutions, which eventually promotes voluntary compliance. This result is consistent with earlier studies carried out by (Habiburahman 2025), which discovered that service quality significantly influences PBB-P2 taxpayer compliance. Similarly, (Romasi Lumban Gaol 2022) emphasized that the quality of services supplied by tax officers is vital in forming taxpayers behavior. Therefore, improving service quality can be considered a strategic approach to enhancing taxpayer compliance.

Additionally, Taxpayer compliance is positively and significantly impacted by the tax. system of collection. This finding supports the theoretical framework that a tax system should be simple, transparent, and efficient to make it easier for taxpayers to perform their responsibilities. As discussed in Chapter II, the tax collection system includes mechanisms such as withholding, self-evaluation, and formal evaluation systems, which aim to ensure effectiveness in tax administration (Natasya Nandyadini 2024). The study's findings are in line with (Z. B.S.Padmawati 2023), who found that an effective tax collection system significantly improves taxpayer compliance. In addition, (Putri and Rinanda 2024) highlighted that although systems may be properly designed, taxpayer understanding of procedures remains a key factor in determining compliance. This implies that, in addition to system improvement, proper socialization and education are also necessary to maximize its effectiveness.

The findings also reveal that tax penalties significantly and favorably impact taxpayer compliance and represent the most dominant variable among the three. This result supports the theoretical explanation that Tax penalties serve as a deterrence to stop noncompliance. As stated in Chapter II, Tax penalties are applied to guarantee that taxpayers adhere to tax regulations and to create a sense of discipline (Mahfudah, Khodijah, and Komarudin 2025). From a behavioral perspective, sanctions are associated with control beliefs, where individuals consider the

consequences of their actions before deciding whether to comply (Andriani 2025). The empirical results of this investigation are in line with (Fitriyah and Muzakki 2024), who found that tax sanctions significantly influence taxpayer compliance. However, this result contrasts with (Hapsari 2023), who argued that sanctions do not always have a noteworthy impact, suggesting that their effectiveness may depend on the context and implementation.

Overall, the study's conclusions affirm that taxes have a simultaneous impact on taxpayer compliance collecting methods, service quality, and tax penalties. This supports the conceptual framework developed in Chapter II, which integrates these three variables as key determinants of compliance behavior. The results also highlight that while all variables are important, tax sanctions play the most dominant role, followed by service quality and tax collection systems. These findings suggest that improving compliance requires a comprehensive approach that combines better service delivery, efficient administrative systems, and consistent law enforcement.

In the context of Brebes Regency, these results provide important implications for local government policy. Enhancing service quality through more responsive and professional tax officers, improving the tax collection system through simplification and digitalization, and enforcing fair and consistent tax sanctions are essential strategies to increase taxpayer compliance. By implementing these measures, local governments can not only improve compliance rates but also optimize PBB-P2 revenue and strengthen public trust in tax administration.

E. CONCLUSION

According to this study, taxpayer compliance was positively and significantly impacted by tax collecting methods, and tax penalties of PBB-P2 in Brebes Regency. Among these variables, tax sanctions were identified as the most dominant factor, followed by service quality and tax collection systems. These findings indicated that improving the quality of tax services, implementing an effective and transparent tax collection system, and enforcing consistent tax sanctions were essential in increasing taxpayer adherence.

The findings of this investigation contributed to the advancement of knowledge in public sector management and taxation, particularly in understanding behavioral factors influencing taxpayer compliance. The findings suggested that local governments ought to prioritize enhancing service delivery, optimizing administrative systems, and strengthening law enforcement to improve tax compliance and increase local revenue. These efforts are expected to create a system of tax administration that is more sustainable, effective, and accountable.

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