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Determination Of Pbb P2 Taxpayer Compliance: The Role Of Public Services, Tax Knowledge And Tax Sanctions In Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi City

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Abstract

This study aims to analyze the effect of the public service role, tax knowledge, and tax sanctions on the compliance level of Rural and Urban Land and Building Tax (PBB-P2) taxpayers in Bukik Nice Puhun Village. This research uses a quantitative approach. Sampling was conducted using a total sampling technique involving 93 PBB-P2 taxpayer respondents in the area. Primary data were collected through the distribution of questionnaires and subsequently analyzed using multiple linear regression methods with the assistance of statistical software. The data quality test results indicate that all instruments are valid and reliable, and have met all the requirements of the classical assumption tests. Based on the F-test (simultaneous) results, it was found that the public service role, tax knowledge, and tax sanctions simultaneously have a significant effect on taxpayer compliance. Furthermore, the t-test (partial) results prove that the public service role and tax knowledge have a positive and significant effect on PBB-P2 taxpayer compliance. On the other hand, tax sanctions have no effect on PBB-P2 taxpayer compliance. The community is proven to respond more to a humanistic approach rather than merely the threat of repressive sanctions. In conclusion, the optimization of PBB-P2 revenue highly depends on the improvement of service quality and persuasive socialization.

Keywords: Taxpayer Compliance, Public Service Role, Tax Knowledge, Tax Sanctions, PBB-P2.

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INTRODUCTION

Based on Law Number 28 of 2007 concerning General Provisions and Tax Procedures, tax is defined as as an obligation that must be fulfilled by individuals or bodies to the state that is mandatory in accordance with the provisions of laws and regulations, without any direct compensation, and is used to finance the state's needs to realize the welfare of the wider community. Taxes are one of the main sources of state revenue that have a strategic role in supporting the continuity of government functions and the implementation of national development (Nurlis et al., 2023). The state's ability to achieve public welfare goals is largely determined by the effectiveness of the tax collection and management system implemented (Annida & Firmansyah, 2022).

In the Indonesian tax system, taxes are classified based on the party with the collection authority, namely central taxes and regional taxes. This division of authority reflects the importance of coordination between the central and regional governments in supporting overall fiscal revenue performance. Along with the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, the authority to collect Land and Building Tax, which was previously a central tax, was transferred to district/city governments. In this provision, Rural and Urban Land and Building Tax (PBB-P2) is defined as a tax on land and/or buildings owned, controlled, or utilized by individuals or entities, with exceptions for certain objects such as plantations, forestry, and mining areas. Rights to land and/or buildings include ownership rights and management rights to land and buildings standing thereon as regulated in laws and regulations in the land sector (Supriyono et al., 2021).

The implementation of this regulation empowers each regional government to manage and optimize PBB-P2 revenues within their respective jurisdictions. PBB-P2 is a crucial component of regional original revenue, contributing to financing regional development and improving the quality of public services. However, optimizing PBB-P2 revenues is highly dependent on taxpayer compliance. Tax compliance plays a crucial role in increasing regional revenues and reflects the effectiveness of the tax system in encouraging public participation, supporting equitable development, and reducing social disparities.

In practice, local governments still face various obstacles in collecting PBB-P2, one of which is the low level of public awareness of the need to pay taxes on time. This situation also occurs in Guguk Panjang District, Bukittinggi City, particularly in Bukik Apik Puhun Village, where a number of taxpayers have not fulfilled their PBB-P2 payment obligations in accordance with applicable regulations. This is reflected in the data on PBB-P2 revenue realization in Bukik Apik Puhun Village

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during the 2020–2024 period, which shows fluctuations in revenue from year to year, both in the form of increases and decreases, as presented in Table 1.

Table 1. Land and Building Tax (PBB) Receipt in Bukik Apik Puhun Subdistrict, Bukittinggi City, Guguk Panjang District, 2020 to 202 5

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2020	52,764,442.00	42,070,798.00	79.73
2021	66,852,276.00	30,284,256.00	51.00
2022	66,852,276.00	78,941,643.00	134.00
2023	37,404,440.00	52,976,572.00	141.63
2024	89,240,612.00	25,319,783.00	28.37
2025	92,369,053.00	110,775,130.00	119.93

Based on the table, it can be seen that Land and Building Tax (PBB) revenue in Bukik Apik Puhun Village during the 2020–2025 period experienced unstable changes. In 2022, revenue realization was recorded at IDR 78,941,643.00, while in 2023 it was IDR 52,976,572.00, with achievement levels reaching 134% and 141.63% of the set target, respectively. Furthermore, in 2025 the revenue target set amounting to Rp92,369,053.00 with realization reached Rp. 110,775,130.00 or 119.93 %. This achievement, which exceeded 100%, was due to the payment of tax arrears from previous years and the setting of a relatively low revenue target for that particular period (Krisnanto et al., 2023).

In contrast, in 2020, 2021, and 2024, PBB revenue realization fell short of the target, with percentages of 79.73%, 51%, and 28.37%, respectively. This condition was influenced by the still low level of taxpayer compliance in fulfilling PBB payment obligations, inaccurate tax object data, and suboptimal collection by village officials. Furthermore, the implementation of the PBB-P2 rate increase policy by the Bukittinggi City Government in 2024 also added to the burden on taxpayers,

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ultimately impacting revenue realization (Nurdiana, 2021).

The Bukik Apik Puhun Sub-district Government serves as a service unit that facilitates taxpayers in fulfilling their Land and Building Tax (PBB) payment obligations. Information regarding the number of taxpayers in Bukik Apik Puhun Sub-district during the study period is presented in Table below:

Table 2. Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi Regency, Land and Building Tax (PBB) Report for 2020-2025

Year	WP Target	WP Realization	Percentage (%)
2020	755	687	90.00
2021	997	405	40.62
2022	997	1,327	133.10
2023	549	895	163.02
2024	797	453	56.84
2025	838	1,707	161.34

One of the crucial factors in achieving tax revenue targets is the level of taxpayer compliance in fulfilling their tax obligations and exercising their tax rights. A high level of compliance is reflected in taxpayers' consistency in paying taxes accurately and regularly. This compliance is expected to foster awareness among taxpayers to comply with applicable tax laws, both in fulfilling their tax obligations and in exercising their tax rights (Wardani & Wati, 2018).

Various factors can influence the public's willingness to fulfill tax obligations, one of which is the quality of public services. According to the Regulation of the Minister of Administrative and Bureaucratic Reform Number 11 of 2024, public services are defined as a series of activities carried out to meet the public's needs for administrative services, the provision of goods and services in accordance with applicable laws and regulations. In the context of this research, the role of public services is understood as a form of regional government involvement in providing quality services in the collection of Rural and Urban Land and Building Tax (PBB-P2). According to Tjiptono (2014) defines service quality as the level of service that meets public expectations and the ability of service providers to manage it effectively. Services that are well-organized, responsive, transparent, and accessible will create a positive perception among service users. This condition can ultimately encourage increased taxpayer compliance in fulfilling their tax obligations (Mudjiyanti et al., 2022).

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The results of research conducted by Habiburahman et al. (2025) , Puteri et al. (2024) and Satria (2023) showed that the quality of tax services has a positive and significant impact on taxpayer compliance. These findings indicate that the higher the quality of service received by taxpayers, the greater their tendency to comply with their tax obligations. Therefore, improving the quality of tax services plays a role in encouraging increased taxpayer compliance. However, these findings are not entirely in line with all previous research. Indrawan & Radite (2021) stated that the quality of services provided by the tax authorities does not have a significant influence on the level of compliance of individual taxpayers.

In addition to the role of public services, the level of taxpayer compliance in fulfilling Land and Building Tax (PBB) obligations is also influenced by taxpayers' understanding of taxation. Grace (2017) explains that tax knowledge reflects the extent to which taxpayers understand the tax system, including procedures for calculating, paying, and reporting taxes. Adequate understanding of tax rights and obligations will minimize errors, both administrative and substantive, and encourage taxpayers to be more compliant in fulfilling their tax obligations. A high level of tax knowledge contributes to increased taxpayer compliance, particularly in making tax payments voluntarily, on time, and in accordance with applicable laws and regulations (Cecep Wahyudin, 2022).

Research conducted by Gahung et al. (2024) , Kusumaningrum et al. (2024) , and Dewi et al. (2024) shows that tax knowledge has a positive and significant influence on taxpayer compliance in fulfilling their Land and Building Tax (PBB) payment obligations. A good level of understanding of tax provisions makes it easier for taxpayers to carry out their obligations correctly and in accordance with applicable regulations, thus contributing to increased compliance in PBB payments. On the other hand, different findings were put forward by Wulandari & Mubarakah (2025) stated that tax knowledge does not have a significant influence on PBB taxpayer compliance.

In addition to the role of public services and tax knowledge, taxpayer compliance in fulfilling Land and Building Tax obligations is also influenced by tax sanctions. Rahayu (2017) explains that tax sanctions function as a monitoring and control instrument used by the government to ensure taxpayers comply with applicable tax regulations. The implementation of these monitoring and law enforcement mechanisms aims to minimize violations in the implementation of tax obligations. Consistent supervision and the implementation of strict sanctions are expected to increase awareness and encourage taxpayer compliance with their tax obligations (Meiryani et al., 2022).

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Research conducted by Damanik & Sidharta (2025) , Wijaya et al. (2025) , and Kusuma et al. (2023) shows that tax sanctions have a positive and significant impact on taxpayer compliance in paying Land and Building Tax (PBB). These findings indicate that the application of tax sanctions can be an effective instrument in encouraging increased taxpayer compliance. Taxpayers who fail to fulfill their payment obligations within the stipulated time or exceed the due date will still be subject to the consequences stipulated in tax laws and regulations. The sanctions imposed can be administrative sanctions, social sanctions, or criminal sanctions. However, different results were presented by Sene & Retnani (2023) who stated that tax sanctions did not have a significant impact on PBB taxpayer compliance.

Based on the description presented, the author was motivated to conduct research on taxpayer compliance in paying Land and Building Tax in Bukik Apik Puhun Village. This research is considered important because the level of taxpayer compliance is influenced by various interrelated factors, including tax administration, taxpayer behavioral characteristics, and government policies.

From an administrative perspective, the quality of public services is a primary concern, given that effective, responsive, and transparent tax services facilitate the PBB-P2 payment process and increase taxpayer satisfaction. Meanwhile, from a taxpayer perspective, the level of tax knowledge is equally important, as an adequate understanding of tax provisions, procedures, and benefits can foster taxpayer awareness and willingness to fulfill their tax obligations in a timely manner. Furthermore, from the perspective of government authorities, the application of firm and consistent tax sanctions is necessary as a means of control to prevent violations and improve taxpayer discipline (Suhono et al., 2022).

Based on these considerations, this research was conducted with the title " Determination of PBB P2 Taxpayer Compliance: The Role of Public Services, Tax Knowledge, and Tax Sanctions in Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi City"

RESEARCH METHOD

This research is study quantitative with approach descriptive and verifiable approach quantitative used Because study This aim For test relationships and influences between variables that have been determined, namely service public, knowledge must taxes and sanctions tax to compliance must Land and Building Tax Rural and Urban Development (PBB-P2). Research data stated in form numbers and analyzed use method statistics (Natariasari & Hariyani, 2023).

A descriptive approach was applied to describe the actual conditions related to the quality

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of public services, the level of taxpayer understanding, the application of tax sanctions, and the level of PBB-P2 taxpayer compliance in Bukik Apik Puhun Village, Guguk Panjang District, Bukittinggi City. The verification approach was used to test and prove the research hypothesis formulated based on the theoretical foundation and findings of previous research (Amah et al., 2021).

The research design applied in this study is a causal research type, namely research that aims to analyze the cause and effect relationship between independent variables and dependent variables. The independent variables studied are: covering service public (X1), knowledge must tax (X2), and sanctions tax (X3), whereas variables dependent is compliance must PBB-P2 (Y) tax.

This research use method survey, with technique data collection in the form of distribution questionnaire to must PBB-P2 tax in the sub-district Bukik Nice Puhun. Questionnaire arranged use Likert scale for measure perception respondents against each variable Research. The data obtained were then processed and analyzed using the Statistical Package for the Social Sciences (SPSS) software. The analysis stages included data quality testing through validity and reliability tests, classical assumption testing, and the application of multiple linear regression analysis. Multiple linear regression techniques were used to identify the influence of public services, taxpayer knowledge levels, and tax sanctions, both individually (partially).

As for the number realization payment in the same year recorded as many as 1,707 mandatory taxes, which include must taxes that do settlement on arrears from the years previously. With thus, the numbers realization the No made into as population study Because No fully reflect amount must tax active registered in the year walking, so that use of registered population data assessed more representative in describe condition Actually (Moore, 2023).

explains that data collection methods are a series of procedures or techniques used by researchers to obtain the information needed in a study. In this study, data collection was carried out using established methods, namely the Library Research *Method* and the Field *Research* Method.

RESULTS AND DISCUSSION

Ward Bukik Nice Puhun is one of the of the 24 sub - districts in Bukittinggi City which are located in the sub-district area Guguak Panjang, Bukittinggi City West Sumatra Province with an area of 185.10 hectares. go through center Subdistrict Guguk Panjang is 3.1 KM away and is required 15 minutes. The city center is 2.5 KM away. 10 minutes to the capital Provinces that are 96.4 KM away are required time 2 hours 30 minutes with vehicle. For go through all distance the

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can through road good and smooth land (Sari & Nuswantara, 2017). Based on Regulation Government Number 18 of 2016 concerning device area the on explained again by the Regional Regulation of Bukittinggi City number 9 of 2016 concerning Formation and composition Device the area described again by Regulation mayor Bukittinggi number 67 of 2016 concerning Position, Arrangement Organization, Duties and Functions and Work Procedures Ward.

Research Respondent Level

This research use instrument distributed questionnaires to must PBB-P2 tax located in the sub-district Bukik Nice Puhun, District Guguk Panjang, Bukittinggi City. This research aim For test influence service public, level knowledge taxation, as well as sanctions taxation to compliance must tax. The data collection process is carried out in range time six month, namely from October 2025 to March 2026.

Based on the data in the table said, respondents in study This more Lots originate from group Woman with percentage by 70%, while man by 30%. Difference composition This show variation participation respondents, however No become focus main in analysis Because variables type sex No made into as variables study.

Descriptive Analysis

Validity Test

Validity test used For evaluate ability each statement item in measure variables research. Testing done use Pearson correlation with item criteria are declared valid if calculated r value > r table (0.203) and the value significance < 0.05. Based on amount respondents as many as 93 people, obtained r table value of 0.203 at the level significance 5%.

Analysis Descriptive

This analysis aims to describe the characteristics of each variable.

This is done by presenting the data in a frequency distribution table, from which the average score and Respondent Achievement Level (TCR) are then calculated.

Descriptive Service Role Variable Public

Role of Service Public is activity or series activity in frame fulfillment need public on service administrative, goods and services in accordance with provision regulation legislation.

Indicator with highest average value contained in the statement that appearance building

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Already adequate, with a mean of 4.14 and a TCR of 82.80% which is included in category good. Meanwhile that, indicator with lowest average value contained in the statement about speed services provided by the tax authorities, with a mean of 3.99 and a TCR of 79.78% which is in the category Enough (Akob et al., 2022).

In a way overall, results This show that role service public in PBB-P2 services in the sub-district Bukik Nice Puhun has walk with fine from aspect facility physical, reliability, power responsiveness, assurance, and empathy. However however, still there is necessary aspects become attention, especially related speed service, so that the quality services provided can increasingly optimal in support improvement compliance must tax.

Descriptive Variables Knowledge Taxation

The Role of Knowledge Taxation is Taxpayers' understanding of tax provisions, including tax rights and obligations, tax objects and subjects, tax rates, and applicable tax administration procedures. This understanding serves as the basis for taxpayers to carry out their tax obligations correctly and in accordance with laws and regulations.

Indicator with highest average value contained in the statement that respondents know the function of PBB-P2 as one of source income areas in Bukittinggi City, with a mean of 4.29 and a TCR of 85.81% which is included in category good. Meanwhile that, indicator with lowest average value found in knowledge about right must taxes, such as submission objection, appeal, cancellation, reduction, and correction determination, with a mean of 3.96 and a TCR of 79.14% which is in the category Enough (Fitrini Mansur et al., 2023).

Classical Assumption Test

Assumption test classic done For ensure that the regression model fulfil condition analysis so that results estimates obtained can trusted. Testing in study This includes normality, multicollinearity, and heteroscedasticity tests.

Normality Test

Normality test results use The Kolmogorov-Smirnov method is presented in the following table :

Table 3. Normality Test Research Variables

Information	Mark
Number of Samples (N)	93

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Test Statistics	0.086
Asymp. Sig. (2-tailed)	0.90
Information	Normal

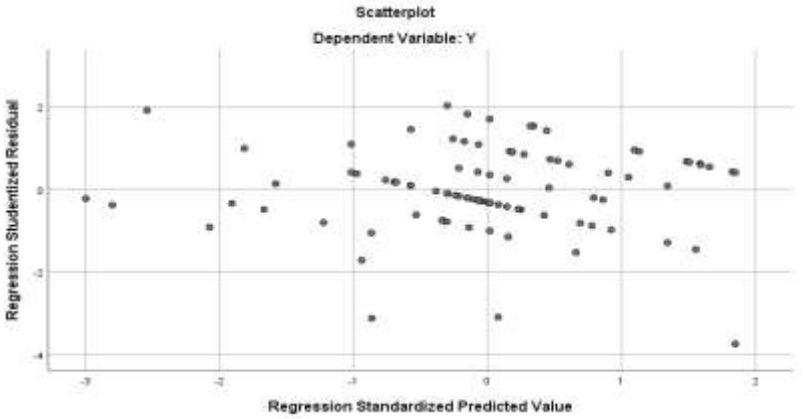


Figure 1. Heteroscedasticity Test Results

Based on the table, it can be seen that dot, dot, dot spread in a way random around axis and not form pattern certain conditions This show that No happen symptom heteroscedasticity in the regression model. With Thus, the assumption homoscedasticity has fulfilled.

Multiple Linear Regression Analysis

Analysis multiple linear regression used For know influence variables independent, namely role service public (X_1), knowledge taxation (X_2), and sanctions tax (X_3) against variables dependent, namely compliance must PBB-P2 (Y) tax. This method is also used For see direction connection as well as size contribution of each variable independent in explain variables dependent.

Equation model regression in study This formulated as following :

$Y = a + b_1X_1 + b_2X_2 + b_3X_3$

So the equation model regression in study This if entered its values is as following :

$Y = 4.334 + 0.88X_1 + 0.155X_2 + 0.23X_3$

Coefficient regression variables sanctions tax (X_3) of 0.23 indicates that every improvement sanctions tax by 1 unit only will increase compliance must tax of 0.23 units, with assumptions other variables are constant. This value relatively small, so that in a way econometrics show that influence sanctions tax to compliance classified as weak.

When compared between variable, then can concluded that variables that have the most

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dominant influence is knowledge taxation (0.155), followed by the role of service public (0.088), whereas sanctions tax (0.023) has lowest influence. With Thus, the increase compliance must PBB-P2 tax more effective done through improvement knowledge taxation and quality service public compared to with emphasis on sanctions tax (Ramdhan & Rachman, 2023).

Testing Hypothesis

t-test (Partial)

The t-test is used For know the influence of each variable independent to compliance must PBB-P2 tax in general partial. Test results presented in Table 4.16 below :

Table 4. Partial t -Test Results

Variables	Coefficient (B)	t count	Sig.	Beta	Information
(Constant)	4,335	3,505	0.001	-	-
Role of Service Public (X_1)	0.088	3,410	0.001	0.334	Influential Positive and Significant
Knowledge Taxation (X_2)	0.155	2,606	0.011	0.309	Influential Positive and Significant
Penalty (X_3)	0.023	0.523	0.602	0.064	Influential Positive not significant

Based on the variable table role service public (X_1) has mark significance of 0.001 (< 0.05) and the calculated t value amounting to 3,410. This is show that role service public influential to compliance must PBB-P2 tax. In general substantive, increasingly Good quality services provided by the apparatus, then the more tall level compliance must tax in fulfil his obligations.

Variables knowledge taxation (X_2) also shows influence significant with mark significance of 0.011 (< 0.05) and t count amounting to 2,606. This is indicates that understanding must tax about rules and procedures taxation participate push improvement compliance, in particular in PBB-P2 payments.

Temporary that, variable sanctions tax (X_3) has mark significance of 0.602 (> 0.05) with t count of 0.523, so that influential positive, no significant to compliance must tax. Conditions This show that implementation sanctions Not yet become factor the main driving force compliance, which is likely caused by low enforcement or perception must tax to existing sanctions.

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Seen from mark standardized beta coefficient, a variable that has the most dominant influence is role service public (β = 0.334), followed by knowledge taxation (β = 0.309), whereas sanctions tax own the smallest influence (β = 0.064).

Findings This in line with theory compliance tax that states that approach service *approach* and improvement knowledge must tax more effective in push compliance compared to approach sanctions solely.

In a way substantive, results This show that compliance must tax is complex and multidimensional phenomenon. This in line with opinion Kirchler (2007) stated that that compliance tax influenced by various factors, both of a physical nature economy and psychological, such as trust to government (trust), power authority (power), and moral obligations taxes. In addition, according to Torgler (2003) , level compliance must taxes are also influenced by factors awareness, norms social, as well as condition economics faced by mandatory tax (Marliza et al., 2021).

More further research by Alm et al. (show that compliance tax No only determined by sanctions and probability examination, but also by other factors such as perception justice and services provided by the authorities tax. With Thus, the results study This strengthen that variables outside the model, such as level awareness must taxes, trust to government, conditions economy, as well as convenience access service taxation, also play a role in influence level compliance must PBB-P2 tax.

DISCUSSION

The Influence of Service Roles Public To PBB-P2 Taxpayer Compliance

From the results data testing with the SPSS program found that role service public influential positive and significant to compliance must PBB-P2 tax. This is show that the more Good quality services provided by the government area, then the more high level compliance must tax.

Service public is form not quite enough answer government in provide professional, transparent, and satisfaction - oriented services society. This is in line with Regulation of the Minister of PAN-RB Number 11 of 2024 which states that service public is series activity in frame fulfillment need public on service administrative, goods, and/ or service.

According to Tjiptono (2017) quality service can seen from ability provider service in fulfil hope public through dimensions reliability, power responsiveness, assurance, empathy, and evidence physical. In the context of PBB-P2, easy service accessible, fast, and informative will increase satisfaction must taxes, which ultimately push compliance in fulfil obligation taxation

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(Heru Tjaraka, 2020).

In a way more deep, influence This happen Because service is point interaction direct between government and mandatory tax. In the context of tax area like PBB-P2, experience service become factor important in form perception and behavior must tax. In the sub-district Bukik Nice Puhun, characteristics society that still put forward interaction social cause friendly, clear and responsive service become factor main in push compliance. Taxpayers tend more obedient when feel experience positive service.

Findings This reinforced by the concept *New Public Service* (Denhardt) which emphasizes that service public must community - oriented as a citizen, not just a customer. Government No only functioning as provider services, but also as facilitator who builds trust and participation society. With thus, good service capable push compliance that is voluntary (*voluntary compliance*), not just compliance Because obligation.

Furthermore, from a modern public administration perspective, the quality of public services serves as an instrument for building institutional trust. When local governments are able to provide transparent, responsive, and accountable services, positive perceptions of government institutions are formed. These perceptions ultimately transform into voluntary compliance *behavior* (Wijaya et al., 2025).

Influence Knowledge Taxation To PBB-P2 Taxpayer Compliance

From the results data testing with the SPSS program found that knowledge taxation influential positive and significant to compliance must PBB-P2 tax. This indicates that the higher the level of taxpayer understanding, the higher the level of compliance in fulfilling their obligations.

Mardiasmo (2023) , knowledge taxation covers understanding regarding tax rights and obligations, tax subjects and objects, rates, and tax administration procedures. Meanwhile, Rahayu (2017) state that knowledge taxation reflect to what extent it is mandatory tax understand system taxation in a way overall.

In a way substantive, influence this is very related with implementation *self-assessment system* in Indonesia, where it is mandatory tax given trust For calculate, pay, and report the tax in a way independent. In the system this, knowledge become factor key, because without adequate understanding, mandatory tax will experience difficulty in operate his obligations, both in a way administrative and substantive.

In context Bukittinggi, especially in the sub-district Bukik Nice Puhun, level education

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respondents who were dominated by high school graduates showed that effectiveness socialization taxation is very important level understanding must Taxes are also a key factor. This means that increasing compliance is not sufficient through regulation alone, but must be accompanied by adaptive and contextual educational strategies. naturally explain Why knowledge taxation become significant factors in study This (Damanik & Sidharta, 2025).

Findings this can also explained through draft *tax literacy,* namely level understanding must tax to system taxation in a way comprehensive. The more tall *tax literacy,* then the more big ability and awareness must tax in fulfil his obligations, so that increase compliance in a way volunteer. In other words, compliance No only influenced by intention, but also by ability must tax in understand rule taxation (Indrawan & Radite, 2021).

Research result this is also in line with findings (Gahung et al., 2024 ; Kusumaningrum et al., 2024 ; Dewi et al., 2024) which states that knowledge taxation influential positive and significant to compliance must Therefore, increasing tax education and outreach is an important strategy in increasing PBB-P2 taxpayer compliance. Thus, the results of this study confirm that an educational approach is a more sustainable strategy in increasing compliance than a coercive approach.

Influence Tax Sanctions Against PBB-P2 Taxpayer Compliance

The results of data testing using the SPSS program show that tax sanctions are positive, not significant on PBB-P2 taxpayer compliance. This finding indicates that the application of tax sanctions has not been a major factor driving taxpayer compliance, particularly in the Bukik Apik Puhun Subdistrict community. Thus, it can be confirmed that the tax sanction variable (X3) does not have a significant influence on taxpayer compliance (Ostrom & Ostrom, 2019).

Furthermore, the relatively small value of PBB-P2 also prevents taxpayers from viewing sanctions as a significant burden. In the Bukittinggi context, particularly in the Bukik Apik Puhun sub-district, strong social culture and familial relationships influence taxpayer behavior. Repressive approaches through sanctions are becoming less effective, as the public is more responsive to persuasive approaches such as good service and tax education (He & Cai, 2024).

This finding aligns more with the *Behavioral Tax Compliance approach,* which states that taxpayer compliance is influenced not only by economic factors and sanctions, but also by psychological and social factors, such as level of awareness, perceptions of fairness, trust in the government, and the quality of services received (Nurhayati et al., 2024). Thus, taxpayer compliance behavior in this study is more influenced by a persuasive approach than a repressive

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approach (Napitupulu, 2022).

Research result This No consistent with findings (Damanik & Sidharta, 2025 ; Wijaya et al., 2025 ; Kusuma et al., 2023) which concluded that sanctions tax influential positive and significant to compliance must PBB tax. Difference This show that effectiveness sanctions are highly context - dependent area, characteristics society, as well as level enforcement applicable law (Grönroos, 2019).

With Thus, the results study This confirm that approach repressive through sanctions tax (*enforced compliance*) not yet effective in increase compliance must PBB-P2 tax. On the other hand, compliance more Lots influenced by the approach persuasive through improvement quality service public and knowledge taxation (Setiawan et al., 2022). Therefore that, improvement strategy compliance must tax should more focused on strengthening service and education taxation, with still maintain sanctions as instrument supporters, not as factor main (Baranyanan et al., 2024).

The Influence of Service Roles Public, Knowledge Taxation and Tax Sanctions in general Simultan To PBB-P2 Taxpayer Compliance

From the results data testing with the SPSS program found in a way simultaneous role service public, knowledge taxation and sanctions tax influential positive and significant to compliance must PBB-P2 tax. This is show that compliance must tax is results interaction from various interrelated factors complete (Cracel Viana et al., 2022).

However thus, in a way partial seen that service public and knowledge taxation own more influence dominant compared to sanctions Taxes. These findings lead to one important conclusion: taxpayer compliance is more effectively built through a persuasive approach based on service and education, rather than a repressive approach based on sanctions. show that approach persuasive more effective compared to approach repressive in increase compliance must tax (Hong et al., 2022).

In a way substantive, in context ward Bukik Nice Puhun city Bukittinggi, compliance must tax more influenced by the level trust and understanding must tax. Good service create experience positive, whereas adequate knowledge increase awareness and ability must taxes, so that both of them push compliance in a way voluntary (*voluntary compliance*).

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CONCLUSION

Based on results data analysis and discussion that has been done, then can withdrawn a number of conclusion as following :

1. The role of service public influential positive and significant to compliance must PBB-P2 tax. This is show that the more Good quality services provided by the Regional Government as principle service regulated public in Regulation of the Minister of PAN-RB Number 11 of 2024 then the more tall level compliance must Tax. Professional, transparent, easy service accessible and responsive capable increase satisfaction as well as trust society, so that push they For fulfil obligation taxation in a way appropriate time.
2. Knowledge taxation influential positive and significant to compliance must PBB-P2 tax. Taxpayers who have good understanding about rights and obligations, rates, procedures, and limit time payment tax tend more obedient in carry out his obligations. This understanding minimize error administrative and strengthening compliance voluntary (*voluntary compliance*).
3. Sanctions tax influential positive, no significant to compliance must PBB-P2 tax. The existence of sanctions has not been a primary factor in encouraging taxpayer compliance, so compliance improvement is more influenced by other factors, particularly the quality of public services and the level of tax knowledge. This indicates that a repressive approach through sanctions has not been effective in the context of this research.
4. In a way simultaneous role service public, knowledge taxation and sanctions tax influential positive and significant to compliance must PBB-P2 tax.
5. Compliance must tax is results from combination factor quality service, adequate understanding, and enforcement consistent sanctions. Third variables the each other complete in create system management tax effective and contributing areas to optimization reception tax area.
6. Thus, this study confirms that improving PBB-P2 taxpayer compliance is more effectively achieved through an approach focused on improving the quality of public services and strengthening public tax knowledge, compared to an approach solely relying on sanctions. Therefore, the synergy between excellent service, ongoing education, and proportionate enforcement is key to encouraging sustained taxpayer compliance.

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