

Analysis of Compliance of Rural and Urban Land and Building Taxpayers in Pontianak

Widia Natakusuma Diah Pitaloka *

Accounting, Tanjungpura
University, Pontianak, Indonesia
widiapitaloka0625@gmail.com

**Corresponding author*

Haryono

Accounting, Tanjungpura
University, Pontianak, Indonesia
haryono@ekonomi.untan.ac.id

Rusliyawati

Accounting, Tanjungpura
University, Pontianak, Indonesia
rusliyawati@ekonomi.untan.ac.id

Juanda Astarani

Accounting, Tanjungpura
University, Pontianak, Indonesia
juanda.atarani@ekonomi.untan.ac.id

Submitted: 2025-05-21; Accepted: 2025-06-03; Published: 2025-06-05

Abstract— This study aims to examine the compliance level of Rural and Urban Land and Building Tax (PBB-P2) in Pontianak City, explore the challenges faced by the Regional Finance Agency (BKD) in its collection process, and assess the strategies implemented to enhance tax revenue. Employing a qualitative descriptive case study approach, the research collects data through interviews, analysis of PBB-P2 revenue realization documents, and literature review. The findings reveal that taxpayer compliance remains relatively low, primarily due to limited awareness, insufficient information dissemination, and administrative issues such as undelivered physical SPPT (Tax Due Notification Letters). To address these challenges, BKD Pontianak has adopted several strategies, including simplifying payment procedures, intensifying public outreach, and conducting direct appeals to residents. This underscores the practical need for improved education and accessible tax information to foster higher compliance rates. The findings also offer valuable insights for local governments in formulating more effective public engagement strategies, such as leveraging digital platforms and offering mobile tax services. Uniquely, this study contributes original value by presenting five years of consistent PBB-P2 compliance data—an area that has received limited academic attention—while also providing deeper qualitative insights into local-level tax collection issues and solutions.

Keywords— Compliance, Taxpayer, Rural and Urban Land and Building Tax.

I. INTRODUCTION

Indonesia as a unitary state adheres to the principle of regional autonomy which gives authority to the regions to regulate and manage government affairs and services to the community. Law Number 23 of 2014 states that regional autonomy aims to accelerate community welfare through improved services and community empowerment.

To support the implementation of this autonomy, the regions are given authority in resource management, including in terms of local tax revenue which is one of the sources of Regional Original Revenue (PAD). (Lovianna & Rahmi, 2022).

In Pontianak City, one of the local taxes that plays an important role is the Rural and Urban Land and Building Tax (PBB-P2), whose management has now been handed over to the local government. Despite having great potential, revenue from the PBB-P2 sector in Pontianak City has not been able to achieve the target set by the local government each year in the 2018-2022 period. This shows that there are still obstacles in taxpayer compliance and in implementing effective tax collection strategies. The Pontianak City Government through the Regional Finance Agency (BKD) has issued policies such as eliminating tax fines and providing online payment facilities to increase public awareness and compliance. However, technical and administrative constraints, as well as the level of community participation, remain a challenge.

Theoretically, tax is a mandatory contribution from the people to the state that does not get a direct reward, but is used to finance the public interest. According to Dr. Sylvia Setjoatmadja, tax is a source of state revenue levied by law without direct reward, to finance development activities by the government. Taxes are the main instrument in economic and social development, as the proceeds can be used to finance education, infrastructure, and other public services. (Setjoatmadja, 2021).

Furthermore, according to Supramono taxes are contributions that do not get reciprocal services directly and are used to pay for public expenses. This means that the benefits of new taxes are felt collectively in the form of development and public facilities. Therefore, community compliance in paying taxes determines the success of regional development. This is where the importance of taxpayer awareness as one of the fundamental elements in a healthy and fair taxation system. (Supramono & Damayanti, 2010).

Taxpayer compliance is a key variable in increasing local tax revenue. Tax compliance itself is defined as the obedient behavior of the community in carrying out their tax obligations in accordance with applicable regulations. Factors that influence taxpayer compliance can come from internal (awareness, knowledge, income) and external (service quality, tax sanctions, payment systems). The government needs to implement effective strategies to improve this compliance, both in terms of regulation, service, and education to the community. (Sompa & Yulianto, 2025).

Research on taxpayer compliance with Land and Building Tax (PBB) payments has been carried out with various approaches and focuses. Muammalah & Ninditha (2021) in his research used a descriptive analysis method to examine the level of compliance of PBB taxpayers before and during the COVID-19 pandemic. The study calculated and interpreted the percentage of PBB payments and found that there was an increase in taxpayer compliance, from the "compliant" category in 2019 to "highly compliant" in 2020. This shows that despite the socio-economic disruption caused by the pandemic, public awareness of the obligation to pay PBB continues to show a positive trend. Furthermore, Puspita & Setyawan (2022) examined the development of the number of taxpayers and the level of realization of PBB revenue in Purworejo Regency during the period 2016-2019. The results showed that the number of taxpayers continues to increase every year, which also increases the potential for tax revenue. In addition, the realization of PBB revenue shows that the level of community compliance in fulfilling tax obligations has also increased as the number of active taxpayers increases.

Meanwhile, Gahung et al., (2024) focused his research on the effect of taxpayer understanding and awareness on compliance with paying PBB. Using a quantitative approach, this study was conducted in Pasan District, Southeast Minahasa Regency and found that both understanding, and awareness of taxpayers have a positive and significant influence on tax compliance. This confirms that cognitive (knowledge about taxes) and affective (moral awareness of paying taxes) aspects play an important role in shaping tax compliance behavior. Zahra & Rulandari (2020) examines community participation in paying PBB-P2 in the Johar Baru Regional Tax and Retribution Service Unit, Jakarta, in the 2017-2019 period. The results of his research show that community participation in paying taxes is quite effective. However, this study also found several obstacles, such as the lack of taxpayer knowledge of the importance and benefits of tax payments, which hindered the optimization of PBB revenue. This indicates that more intensive education and socialization efforts are still needed from the tax authorities to improve tax literacy and awareness at the community level.

Departing from the above phenomenon, this study aims to determine the level of taxpayer compliance with PBB-P2 payments in Pontianak City, as well as evaluate the constraints and strategies faced by local governments in the tax collection process. By exploring policies,

administrative constraints, and taxpayer responses to innovations such as the elimination of fines and online payments. This research is different from previous studies because it focuses on the local context in Pontianak City and evaluates concrete strategies used by the Regional Finance Agency, such as the ball pick-up program, the use of the e-Ponti application, and the elimination of fines. In addition, this study also emphasizes the relationship between strategic policies and the realization of PBB-P2 revenue targets, which has not been studied in previous studies specifically. Thus, the results of this study are expected to provide practical recommendations to improve taxpayer compliance and optimize PAD through PBB-P2 and can provide a comprehensive picture of local tax management in Pontianak City.

II. METHODS

This research was conducted at the Pontianak City Regional Finance Agency Office located at Jalan Letjen Sutoyo, Parit Tokaya, South Pontianak District, West Kalimantan Province. This location was chosen because it is directly related to the focus of the research, namely the analysis of compliance with Rural and Urban Land and Building Tax (PBB-P2) in the Pontianak City area. This office is an institution that has the authority in the management, service, and supervision of local taxes, including PBB-P2, so it is a relevant and strategic source of data.

The type of research used is descriptive with a qualitative approach. Descriptive research aims to describe the conditions or phenomena that occur systematically and factually, while the qualitative approach allows researchers to explore in-depth information from key informants to understand the factors that influence the level of taxpayer compliance. This approach is considered appropriate because tax compliance issues cannot only be measured quantitatively, but also need to be understood from a social, administrative and policy perspective through qualitative research.

The data used in this study consisted of primary data and secondary data. Primary data was obtained directly through in-depth interviews with the Head of the Subdivision of Local Tax Services and Development at the Pontianak City Regional Finance Agency Office, as a key informant who has direct knowledge and experience in the management of PBB-P2. Meanwhile, secondary data was obtained from official documents such as reports on tax revenue realization and targets, organizational structure, as well as literature and other references such as books, scientific journals, and relevant previous research results.

Data collection was conducted through three main techniques, namely interviews, documentation, and literature study. Interviews were used to obtain in-depth information related to PBB-P2 implementation and challenges in improving taxpayer compliance. Documentation was conducted by reviewing data and official documents belonging to related agencies, such as PBB-P2 revenue reports from 2018 to 2022. The literature study was used to strengthen the theoretical basis and

support the analysis, through a review of the literature relevant to the research topic.

The data analysis technique in this study used a qualitative descriptive method. The analysis process is carried out through four stages, namely: collecting and identifying data from interviews and documentation; calculating the level of taxpayer compliance using Key Performance Indicator (KPI) indicators; analyzing the results of KPI calculations to determine compliance trends from year to year; and interpreting interview results to understand the factors that influence taxpayer compliance. With this approach, it is expected that the research results can provide a comprehensive and in-depth picture of the level of compliance of PBB-P2 taxpayers in Pontianak City and the factors that influence it.

The following is the Key Performance Indicator (KPI) calculation formula (1) used in this research.

$$R = \left(\frac{P_r}{P_t} \right) \times 100\% \quad (1)$$

Description (1)

R = PBB-P2 Revenue Realization Rate (%)

P_r = Realized PBB-P2 Revenue

P_t = Targeted PBB-P2 Revenue

With the criteria for taxpayer compliance based on the provisions of the Director General of Taxes follow table 1.

Table 1. Taxpayer Compliance Criteria

No	Taxpayer Compliance	Compliance Ratio
1.	Very Compliant	>100
2.	Compliant	90>100
3.	Moderately Compliant	80>100
4.	Less Compliant	60>80
5.	Not Compliant	<60

III. RESULTS AND DISCUSSION

A. Compliance of Rural and Urban Land and Building (PBB-P2) Taxpayers in Pontianak City 2018-2022

Based on data obtained from the Pontianak City Regional Finance Agency, the Target and Realization of Rural and Urban Land and Building Tax (PBB-P2) Revenue for Pontianak City 2018-2022 shows that taxpayer compliance is low. Recapitulation data for the last five years shows that the Pontianak City Government has consistently set targets for the number of SPPT and the value of PBB-P2 assessments that have increased every year. This increase reflects the expansion of the tax base and the adjustment of the value of the tax object carried out by the local government as a form of optimizing the potential of local revenue.

However, this trend of increasing targets is not matched by an increase in the realization of tax payments. In the last five years, the achievement of SPPT realization and PBB-P2 revenue has actually tended to decline. This indicates a gap between the target and the results achieved, both in

terms of the quantity of SPPT paid and the total revenue entering the local treasury.

The level of taxpayer compliance is a major concern in this context. Although the government has set higher targets each year, the level of taxpayer participation in fulfilling their tax obligations has not shown significant improvement. In fact, the data shows that the proportion of unpaid SPPT is increasing from year to year, which has an impact on the low effectiveness of local tax collection.

This trend indicates a structural challenge in local tax management, where the increase in administrative targets has not been in line with the increase in awareness or ability to pay from the community. The widening gap between target and realization shows that the existing collection strategy is not optimal enough to improve fiscal compliance.

This situation not only impacts the achievement of local revenue targets, but also has implications for the planning and budgeting of development programs that are sourced from tax revenues. When revenue potential cannot be realized optimally, the efficiency and effectiveness of government program implementation is also affected.

As a basis for further understanding the comparative dynamics between the target and realization of PBB-P2 over the last five years, the following table 2 presents a recapitulation of the comparison of the target and realization of PBB-P2 in Pontianak City from 2018 to 2022.

Table 2. Target and Realization of PBB-P2 in Pontianak City 2018-2022

Year	Target SPPT Assessment		Realization of SPPT Assessment		Remaining SPPT Assessment	
	SPPT	Total	SPPT	Total	SPPT	Total
		(Rp)		(Rp)		(Rp)
2018	208.389	28.545.626.720	104.095	17.852.556.074	104.294	10.693.070.646
2019	212.992	35.463.984.102	102.732	21.809.460.806	110.260	13.654.523.296
2020	216.134	35.671.476.723	96.547	21.481.770.492	119.677	14.189.706.231
2021	224.581	50.278.555.651	91.935	24.171.673.390	132.646	26.106.882.261
2022	226.623	62.366.934.378	87.238	26.296.362.973	139.385	36.070.571.405

This finding is also evidenced by the results of calculations using the Key Performance Indicator (KPI) formula. The following results are obtained:

$$\begin{aligned}
 2018 &= \frac{17.852.556.074}{28.545.626.720} \times 100 = 62,5\% \\
 2019 &= \frac{21.809.460.806}{35.463.984.102} \times 100 = 61,5\% \\
 2020 &= \frac{21.481.770.492}{35.671.476.723} \times 100 = 60,2\% \\
 2021 &= \frac{24.171.673.390}{50.278.555.651} \times 100 = 48,1\% \\
 2022 &= \frac{26.296.362.973}{62.366.934.378} \times 100 = 42,2\%
 \end{aligned}$$

Based on the results of the calculation, it shows that the compliance of the Rural Land and Building Tax (PBB-P2) of Pontianak City from 2018-2022 decreases every year. Based on the taxpayer compliance assessment criteria, in

2018 to 2020 it shows a compliance ratio of $60 > 80$, which means that taxpayer compliance is categorized as “less compliant”, while in 2021 to 2022 it shows a compliance ratio of < 60 , which means that taxpayer compliance is categorized as “non-compliant”.

This condition is reinforced by the results of an interview with the Head of the Pontianak City Regional Tax Service and Development Subdivision. Based on the results of interviews related to the number of PBB-P2 taxpayers in Pontianak city, the interviewee explained that the number of PBB-P2 taxpayers cannot be mapped with certainty because the calculation so far has focused more on the number of tax objects (SPPT), not the number of individuals or entities as taxpayers. This is because one taxpayer can own several tax objects such as land or buildings. Therefore, although there are approximately 220,000 SPPTs in Pontianak City, the exact number of taxpayers still cannot be accurately determined. This fact indicates the potential for target non-achievement as not all SPPTs may be owned by different taxpayers, making compliance management and monitoring more complex.

Furthermore, the resource person also revealed that the level of compliance of PBB-P2 taxpayers in Pontianak City only reaches an average of around 70% each year. This means that of the total tax objects determined, only around 70% pay on time or in accordance with applicable regulations. This is very consistent with the data in the table, where SPPT realization and assessment value are always far below the target. In fact, in 2022 for example, of the 226,623 SPPT targeted, only 87,238 were realized, or only around 38.5% in terms of SPPT quantity, which means that it is far below the 70% figure when viewed in terms of tax objects. The interviewees' statements also illustrate that compliance problems are not only about late payments, but can also be related to the lack of updating taxpayer data and the lack of integration between the number of tax objects and the identity of taxpayers. This can have implications for weak supervision and collection of inactive or unattended tax objects.

Thus, the results of this interview show that although the PBB-P2 revenue target continues to increase every year, the realization is not comparable. The low level of compliance, the complexity of taxpayer mapping, and the limited tax management system are the main factors that need to be addressed by the Pontianak City local government to optimally increase revenue from the PBB-P2 sector.

B. Government Programs Implemented of the Regional Finance Agency to Improve the Compliance of Rural and Urban Land and Building Tax (PBB-P2) Taxpayers

The Pontianak City Government through the Regional Finance Agency has implemented various programs to increase taxpayer awareness and compliance in paying Rural and Urban Land and Building Tax (PBB-P2). Based on the results of interviews with informants, it shows that one of the main programs carried out is routine socialization activities through billboards, banners in urban villages and sub-districts, as well as through social media and direct visits. This strategy is in line with the results by Amalia & Anwar (2023) which shows that the

intensity of tax socialization is directly proportional to the increase in taxpayer compliance, with the finding that 72% of respondents felt helped to understand tax obligations after the existence of visual information media.

Furthermore, the “tax pick-up” program is a participatory approach and brings tax officials closer to the community. In this activity, officers go directly to community gathering points to provide direct PBB payment services. This program not only facilitates taxpayers who have difficulty coming to the tax office, but also strengthens the relationship between the government and the community. This is in line with the findings in a study by Mislaturrina et al., (2023) who argued that the door-to-door approach in tax collection increased the effectiveness of local tax revenue by 18% in the Bekasi area because it reduced technical barriers and accelerated administrative completion.

Pontianak City Government has also implemented a collaborative policy with other agencies to require PBB-P2 payment in the processing of important documents such as KTP, marriage certificate, and other administrative documents within the City Government. This policy is a strategic step in binding compliance administratively. Research results from Hidayat & Maulana (2022) support the effectiveness of this approach, finding that the integration of local tax systems with public services increased payment awareness by 21% in Sleman District. This means that people become more compliant when PBB payment becomes an essential administrative requirement in their daily lives.

Another aspect of the government's strategy is the simplification of tax administration procedures and the delivery of simple appeals. The government strives to make it easy for people to understand the procedures, rates, and their obligations as taxpayers. With transparent and accessible procedures that are also supported by digital, awareness of paying taxes is expected to increase. Research from Turnip & Thamrin (2024) in Medan City states that the ease of digital tax services and simplification of payment flow have a significant influence on increasing tax compliance of PBB taxpayers, with an increase in realization of 16% after the implementation of digital service innovation and simplification of regulations.

In addition to the above strategies, the Pontianak City Government also evaluates the tax rate and its compatibility with the Tax Object Sale Value (NJOP). Re-examination of the rates charged to tax objects aims to ensure fiscal justice and increase public confidence in the tax system. If people feel that the tax value is reasonable and in accordance with their abilities, the potential for rejection or delay in payment can be suppressed. This is in line with research from Herlina & Putra (2024) which explains that the factors that influence perceptions of taxpayer compliance include understanding of tax regulations, the quality of tax services, sanctions for non-compliance, and last but not least the perception of fairness of tax rates. Taxpayers' perceptions of tariff fairness have a significant influence on their level of compliance. When taxpayers feel that the tax rates imposed are fair and proportional to their economic capabilities, they tend to be

more compliant in fulfilling their tax obligations. Conversely, if the rate is perceived as burdensome or disproportionate, this can create resistance and reduce compliance. Therefore, fairness in tariff setting is a key factor in building positive perceptions and increasing tax compliance.

The programs conducted by the Pontianak City Regional Finance Agency show that improving tax compliance does not only rely on regulations, but also social approaches, public communication, and system integration with other services. This strategy can be developed into a collaborative model between the government and the community that is oriented towards convenience, trust, and active community involvement. In this context, the Theory of Planned Behaviour is very relevant to be applied, as described in a study by Bani-Khalid et al., (2022) who concluded that tax compliance increases when participatory and empathetic approaches are included in local government strategies.

By referring to the results of relevant previous studies, it can be concluded that the programs implemented by the Pontianak City Government are on the right track. However, for these programs to provide maximum results, consistency of implementation, periodic evaluation, and updating of methods according to community dynamics are needed. The integration of administrative approach and humanist participatory approach is the key in shaping sustainable tax awareness.

C. Challenges Faced by the Regional Financial Agency of Pontianak City in Collecting Rural and Urban Land and Building Tax (PBB-P2)

The main problem in the collection of Rural and Urban Land and Building Tax (PBB-P2) in Pontianak City is still rooted in the low level of public awareness to fulfill their tax obligations. Based on the results of an interview with the Head of the Subdivision of Regional Tax Services and Development, it is known that many people still do not realize the importance of the role of taxes as the main source of funding for regional development. They underestimate the amount paid, as the PBB-P2 amount is generally small, around Rp30,000 per year. This encourages the behavior of delaying or even ignoring payments, despite the availability of various conveniences such as online payments through the E-ponti application.

On the other hand, an equally important challenge is the suboptimal physical distribution of the Tax Notification Letter (SPPT). Despite the distribution through village, neighborhood, and hamlet officials, many taxpayers still claim not to have received the SPPT. This non-receipt causes delays and even failures in the tax payment process. This reliance on manual distribution is also an obstacle, especially if the community concerned rarely interacts with local neighborhood administrators or has moved domicile without updating their data.

Tax arrears from previous years are also an obstacle that burdens the achievement of regional revenue targets. When taxpayers are in arrears and there is no firm action, the tendency to continue not paying will increase. The arrears can come from tax objects that change hands without reporting or from people who are not yet aware of

the legal and administrative consequences of tax non-compliance. This shows the need for consistent sanction enforcement and a more sophisticated data tracking system to reduce arrears.

Another obstacle mentioned by the interviewees was the low utilization of technology by the community in tax payments. The Pontianak City Government has provided various digital payment channels, such as through BNI ATMs, Bank Kalbar, and the Eponti application. However, the lack of digital literacy and unwillingness to adapt to technology makes most taxpayers still rely on conventional methods, which in practice are more inefficient and prone to delays.

The government also faces challenges in changing the culture of being lazy to queue and delay payments. Although various payment system innovations have been made, without being followed by a change in the mindset of the community, the impact will not be significant. Cooperation with public service agencies, such as sub-districts and the Population and Civil Registry Office (Disdukcapil), which requires PBB payment before processing official documents, is an effective effort, but still requires strengthening in implementation.

Overall, these constraints show that the problems in PBB-P2 collection are not merely technical, but also cultural and structural. Local governments need to improve public communication strategies, evaluate the SPPT distribution system, and strengthen regulations and sanctions to reduce non-compliance. Without a comprehensive and integrated solution, the realization of PBB-P2 revenue will continue to be below its maximum potential.

D. Government Policy Strategies of the Pontianak City Regional Finance Agency in Optimizing Taxpayer Revenue from PBB-P2 payments

Optimizing the revenue of Rural and Urban Land and Building Tax (PBB-P2) is one of the strategic priorities of the Pontianak City Government through the Regional Finance Agency. The policy strategy implemented is not only oriented to technical collection, but also to a systemic approach to increase taxpayer participation. One of the policies that has been carried out is expanding payment channels through banking and digitizing transactions. Taxpayers can now make PBB-P2 payments through Bank Kalbar, BNI ATMs, and the ePonti application using the virtual account or e-billing method. This step is in line with the principles of efficiency, convenience, and inclusiveness, thereby reducing administrative and physical barriers in the payment process. (Kadafi et al., 2022)

The digitalization strategy implemented has important value in responding to the challenges of modern society which tends to want fast and uncomplicated services. One of them is the ePonti application which provides ease of payment only with a mobile device and expands access to tax services to people's homes. In line with Djatmiko et al., (2025) that this is part of a technology-based public service policy (e-government), which supports transparency and accountability. This effort not only increases convenience, but also encourages taxpayer awareness because

information regarding tax amounts and due dates can be accessed in real-time.

In addition to digitalization, a ball pick-up strategy or what is known as "tax pick-up" is also carried out routinely every year which is one of the government's programs. This strategy is carried out by visiting community gathering points, especially in areas with high tax potential. This approach is persuasive and communicative because it establishes direct interaction with taxpayers. This strategy shows that the City Government does not only wait for initiatives from the community, but also actively brings services closer to residents. This strategy is effective in reaching community groups that have not been accessed by digital services or have direct transaction preferences. (Mislaturrina et al., 2023)

In the context of policy communication, socialization remains the main instrument in disseminating tax information. Although the frequency is still limited, the government utilizes moments of visits to urban villages or sub-districts as a means of delivering PBB materials. In addition, the use of outdoor media such as billboards, as well as print and social media such as Instagram is also used to disseminate information about the obligations and payment mechanisms of PBB-P2. Zikrulloh (2023) explains that this communication strategy reflects the utilization of multi-channel communication in tax counseling, although its effectiveness can still be improved through a more planned and intensive campaign.

Regarding the timeliness of payments, the Pontianak City government implemented a strategy of setting a deadline of six months after the mass printing of SPPT which became an important framework in evaluating taxpayers' time compliance. The results of PBB-P2 revenue realization show that around 70% of taxpayers made payments on time within the six-month period. Although this achievement is quite good, there are still 30% of taxpayers who have not paid on time. Therefore, further strategies are needed such as an automatic reminder system via SMS or notification from the application to encourage higher time compliance.

Direct counseling to the community at the urban village and sub-district levels is also part of the strategy to strengthen tax awareness. This counseling aims to educate the public about the importance of local taxes as a source of financing for city development. In line with study by Hantono & Sianturi (2022) that with sufficient knowledge, it is expected that taxpayers not only understand their obligations, but also realize the consequences of ignoring taxes. This education strategy is a long-term approach that strengthens compliance values as part of the community culture.

Within the framework of local fiscal policy, PBB-P2 optimization also targets improving the accuracy of taxpayer data. The City Government needs to integrate tax data with population and asset ownership data to ensure that tax objects and subjects are recorded in a valid and up-to-date manner. This strategy will help reduce potential tax receivables due to fictitious, inactive, or unreachable taxpayers. Updating data is also important for setting

realistic revenue targets and designing incentives for compliant taxpayers.

Overall, the PBB-P2 revenue optimization policy strategy implemented by Pontianak City Government is a combination of technology, communication, direct service, and data structuring approaches. Although they have shown positive results, these strategies still require cross-sectoral synergies and increased periodic evaluation to ensure that the policies have a direct impact on increasing compliance and local tax revenue. The combination of service innovation and educational approach is key in creating an efficient and sustainable local tax collection system.

IV. CONCLUSION

The taxpayer compliance in Pontianak City remains relatively low despite various strategies implemented by the government, such as the use of the ePonti application, tax pick-up services, and socialization efforts through print and electronic media. These initiatives reflect a strong governmental commitment to improving accessibility and public awareness. However, key obstacles such as limited public awareness, the perception that tax amounts are insignificant, and inaccuracies in SPPT distribution continue to hinder compliance. The limited number of informants in this study means that the findings may not fully represent broader conditions. Future studies are recommended to involve more diverse informants and adopt a mixed-methods approach for more accurate and comprehensive results.

REFERENCES

- Amalia, A. R., & Anwar, S. (2023). Pengaruh Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Dimoderasi Sosialisasi Perpajakan. *Equilibrium: Jurnal Ilmiah Ekonomi, Manajemen Dan Akuntansi*, 12(2), 247–256. <http://dx.doi.org/10.35906/equili.v12i2.1580>
- Bani-Khalid, T., Alshira'h, A. F., & Alshirah, M. H. (2022). Determinants Of Tax Compliance Intention Among Jordanian Smes: A Focus On The Theory Of Planned Behavior. *Economies*, 10(2), 30. <https://doi.org/10.3390/economies10020030>
- Djatmiko, G. H., Sinaga, O., & Pawirosumarto, S. (2025). Digital Transformation And Social Inclusion In Public Services: A Qualitative Analysis Of E-Government Adoption For Marginalized Communities In Sustainable Governance. *Sustainability*, 17(7), 2908. <https://doi.org/10.3390/su17072908>
- Gahung, P. C., Warongan, J. D., & Mintalangi, S. S. (2024). Pengaruh Pengetahuan Perpajakan, Kesadaran Wajib Pajak, Dan Kepercayaan Masyarakat Pada Pemerintah Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) Di Kecamatan Pasan Kabupaten Minahasa Tenggara. *Riset Akuntansi Dan Portofolio Investasi*, 2(2), 143–149. <https://doi.org/10.58784/rapi.145>

- Hantono, H., & Sianturi, R. F. (2022). Pengaruh Pengetahuan Pajak, Sanksi Pajak Terhadap Kepatuhan Pajak Pada UMKM Kota Medan. *Owner: Riset Dan Jurnal Akuntansi*, 6(1), 747–758. <https://doi.org/10.33395/owner.v6i1.628>
- Herlina, H., & Putra, R. J. (2024). Faktor–Faktor Yang Mempengaruhi Persepsi Terhadap Kepatuhan Wajib Pajak. *Owner: Riset Dan Jurnal Akuntansi*, 8(2), 1930–1942. <https://doi.org/10.33395/owner.v8i2.2006>
- Hidayat, I., & Maulana, L. (2022). Pengaruh Kesadaran Wajib Pajak, Sanksi Pajak, Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kota Tangerang: Pengaruh Kesadaran Wajib Pajak, Sanksi Pajak, Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kota Tangerang. *Bongaya Journal Of Research In Accounting (BJRA)*, 5(1), 11–35. <https://doi.org/10.37888/bjra.v5i1.322>
- Kadafi, M., Rahman, F., & Safitri, T. (2022). The Impact Of E-Billing, Tax Literacy, Tax Socialization, And Financial Information Quality On Self-Assessment Effectiveness. *International Conference On Applied Science And Technology On Social Science 2022 (Icast-SS 2022)*, https://doi.org/10.2991/978-2-494069-83-1_113
- Lovianna, L., & Rahmi, N. (2022). Analisis Efektivitas Dan Kontribusi Pajak Daerah Sebagai Sumber Pendapatan Asli Daerah (Studi Pada Bapenda DKI Jakarta Tahun 2016-2020). *Jurnal Pajak Vokasi (JUPASI)*, 3(2), 109–117. <https://doi.org/10.31334/jupasi.v3i2.2212>
- Mislaturrina, M., Razif, R., Khaddafi, M., & Rais, R. G. P. (2023). Analisis Kepuasan Wajib Pajak Dan Kepatuhan Wajib Pajak Terhadap Fasilitas Program Si Jempol (Jemput Pajak Online) Di Samsat Kota Lhokseumawe. *Jurnal Akuntansi Malikussaleh (JAM)*, 1(2), 274–291. <https://doi.org/10.29103/jam.v1i2.8651>
- Muammalah, A., & Ninditha, S. R. (2021). Analisis Tingkat Kepatuhan Wajib Pajak Terhadap Penerimaan Pajak Bumi Dan Bangunan Dimasa Pandemi Covid-19 Pada Bapenda Bandung. *Media Ekonomi*, 29(2), 85–98. <https://doi.org/10.25105/me.v29i2.10721>
- Puspita, I. H., & Setyawan, S. (2022). Analisis Kepatuhan Wajib Pajak Berdasarkan Realisasi Penerimaan PBB Pada BPPKAD Kabupaten Purworejo. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 2(3), 83–94. <https://doi.org/10.55047/transekonomika.v2i3.131>
- Setjoatmadja, D. S. (2021). *Penyelesaian Sengketa Dan Tindak Pidana Perpajakan (Pendekatan Keadilan Restoratif)*. . Jejak Pustaka.
- Sompa, E. B. T., & Yulianto, Y. (2025). Pengaruh Pemahaman Peraturan Perpajakan, Sosialisasi Perpajakan Dan Edukasi Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Pegawai Direktorat Navigasi Penerbangan. *Jurnal Pajak Vokasi (JUPASI)*, 6(2), 63–67. <https://doi.org/10.31334/jupasi.v6i2.4358>
- Supramono, & Damayanti, T. W. (2010). *Perpajakan Indonesia- Mekanisme Dan Perhitungan*. Andi Offset.
- Turnip, M. W., & Thamrin, M. H. (2024). Pengaruh Layanan E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di UPTD Penda Medan Selatan. *PERSPEKTIF*, 13(4), 1049–1058. <https://doi.org/10.31289/perspektif.v13i4.12913>
- Zahra, F., & Rulandari, N. (2020). Metode Penelitian Kuantitatif, Kualitatif, Dan R&D. *Jurnal Pajak Vokasi (JUPASI)*, 2(1), 1–10. <https://doi.org/10.31334/jupasi.v2i1.1109>
- Zikrulloh, Z. (2023). The Role Of Social Media In Improving Tax Compliance In The Theory Of Planned Behavior. *Jurnal Komunikasi Ikatan Sarjana Komunikasi Indonesia*, 8(2), 415–425. <https://doi.org/10.25008/jkisk.v8i2.910>