

The Influence of Tax Knowledge, Taxpayer Awareness, Taxpayer Income on Land and Building Tax Payment Compliance with the Role of Village Officials as a Moderating Variable (Empirical Study of Villages in the Cigombong District Area)

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Background: The low realization of Rural and Urban Land and Building Tax (PBB-P2) revenue in Cigombong District, which has not reached the target over the past five years, indicates the need to improve taxpayer compliance. PBB-P2 plays an important role in supporting Regional Original Revenue (PAD), which is used to finance regional development. Taxpayer compliance is influenced by factors such as tax knowledge, taxpayer awareness, and income level. However, previous studies have shown inconsistent findings regarding the effect of these three factors on tax compliance. In addition, village officials play an important role in enhancing compliance through socialization activities, tax collection, and payment services. Based on Attribution Theory and Role Theory, this study includes the role of village officials as a moderating variable to analyze the extent to which their role can strengthen the relationship between tax knowledge, awareness, and income on taxpayer compliance in paying PBB-P2 in Cigombong District.

Purpose: The purpose of this study is to analyze the effect of tax knowledge, taxpayer awareness, and taxpayer income on compliance with PBB-P2 payments, as well as to determine the extent to which the role of village officials moderates these relationships.

Methodology: Sampling was conducted using probability sampling techniques and data analysis using the Structural Equation Modeling Based Component approach with the help of the LISREL 8.70 program. Data were collected from taxpayers to analyze the relationship between these factors and the extent to which the role of village officials moderates their influence.

Finding: The findings suggest that taxpayer awareness and taxpayer income have a positive and significant effect on compliance with PBB-P2 payments. Tax knowledge, on the other hand, is thought to have no effect. The role of village officials is seen as moderating compliance with PBB-P2.

Limitation: 1. The object of research is only tax knowledge, taxpayer awareness, taxpayer income regarding PBB-p2 payment compliance with the role of village officials as a moderating variable. 2. The research location is only villages in the Cigombong sub-district area.

Originality: This study offers unique characteristics compared to previous research examining factors influencing taxpayer compliance with Land and Building Tax (PBB). Several previous studies, such as those by Sarani et al. (2024), Azizah & Sugiharto (2024), and Rizki Hapsari & Ramayanti (2022), found that tax knowledge, awareness, and taxpayer income positively influenced taxpayer compliance. However, other research findings showed inconsistent relationships between these variables. The difference between this study and previous research lies in the addition of the moderating variable of the role of village officials, based on Attribution Theory and Role Theory, to examine the extent to which village officials can strengthen the influence of knowledge, awareness, and income on taxpayer compliance. Furthermore, this study focuses on the Cigombong District, Bogor Regency, where PBB-P2 revenue has not reached its target for the past five years. Therefore, this study is expected to provide a new empirical contribution to improving taxpayer compliance at the village level.

Keywords: Tax, Tax Knowledge, Taxpayer Awareness, Taxpayer Income, Role of Village Apparatus, Taxpayer Compliance.