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# Analysis of Taxpayer Compliance in Paying Pbb-P2 in the Archipelago Region of Southwest Maluku Regency

Janet Wilsye Litualy[1*] , Sitti Fatimah Kamaruddin[2]
Accounting Study Program PSDKU Southwest Maluku Pattimura University
**Corresponding Author:** Janet Wilsya; janet.litualy@lecturer.unpatti.ac.id

A R T I C L E I N F O

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A B S T R A C T

This study aims to analyze the compliance level of PBB-P2 taxpayers in Southwest Maluku Regency using a quantitative descriptive approach. It calculates compliance percentages based on quantitative data obtained from the Southwest Maluku Regency Regional Revenue Agency for the period of 2021–2025. The results indicate a decline in taxpayer compliance from 74.38% in 2021 to 36.05% in 2025. This decline is influenced by internal factors—such as taxpayer awareness, understanding, and economic capacity—and external factors, including accessibility, service quality, public outreach, data collection, supervision, and tax collection efforts. Viewed through the lens of the Slippery Slope Framework, improving compliance requires balancing public trust in the government with the government's power to deliver services and enforce obligations, while taking into account the specific characteristics of Southwest Maluku Regency as an archipelagic and 3T (frontier, outermost, and underdeveloped) region.

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## INTRODUCTION

Taxes as one of the sources of state revenue have an important function, namely as a source of funds for the government to finance its expenditures and taxes are also a tool to regulate and implement government policies in the socio-economic field (Mardiasmo, 2011). Based on the provisions of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, it is explained that regional taxes are an important instrument for local governments to increase regional financial independence (Rahmayani & Kurnadi, 2022), because their revenue is a direct part of Regional Original Revenue (PAD).

PBB-P2 is one of the types of taxes that have great potential and strategic in supporting the implementation of local government development and financing. Ramadhani & Pusposari (2024) in their research stated that the achievement of tax revenue plans is greatly influenced by taxpayers' participation in the tax collection system. The success of tax collection can be seen from how compliant taxpayers are in paying their taxes owed on time.

Taxpayer compliance in paying taxes is one of the obstacles experienced in the Southwest Maluku Regency Region. Based on data provided by the Southwest Maluku Regency Regional Revenue Agency, it can be seen as follows:

**Table 1. Target for the Realization of PBB-P2 and Compliance of PBB-P2 Taxpayers in Southwest Maluku Regency**

| Year | Number of Stipulations PBB-P2 | Realization PBB-P2 | Number of Taxpayers | Paying Taxpayers |
|---|---|---|---|---|
| 2021 | 737.719.828 | 510.113.970 | 16.644 | 12.380 |
| 2022 | 731.220.241 | 441.504.733 | 16.513 | 10.439 |
| 2023 | 721.407.026 | 408.516.725 | 16.763 | 11.104 |
| 2024 | 694.582.693 | 360.107.979 | 16.808 | 8.977 |
| 2025 | 672.738.163 | 272.758.892 | 16.750 | 6.040 |

Source: Regional Revenue Agency (2025)

It can be seen in table 1 that there is a phenomenon of a decrease in taxpayer compliance in PBB-P2 payments in Southwest Maluku Regency during the 2021–2025 period. The realization of PBB-P2 revenue continues to decline from 2021 to 2025, while the number of taxpayers is relatively stable in the range of 16,500–16,800 people. This condition is in line with the decrease in the number of taxpayers who make payments, from 12,380 people in 2021 to only 6,040 people in 2025. This decrease in the payment rate shows that there is a gap between the number of registered taxpayers and taxpayers who meet the PBB-P2 payment obligation, thus indicating that there are tax compliance problems that need to be studied further, especially in the context of archipelago and 3T areas such as Southwest Maluku Regency.

Febriany (2020) stated that taxpayer compliance is a form of awareness in fulfilling tax obligations as shown through taxpayers' efforts to understand and implement all provisions of tax laws and regulations. The measurement of taxpayer compliance levels can refer to the Decree of the Director General of Taxes Number KEP-389/PJ/2020 concerning the Strategic Plan of the Directorate General of Taxes for 2020-2024. The level of compliance is calculated based on a

comparison between the number of taxpayers who meet tax obligations and the number of taxpayers who are the target of compliance, in accordance with the indicators and formulas set forth in the policy.

By looking at the decrease in the realization of PBB-P2 revenue and the number of taxpayers who made payments during the 2021–2025 period, this study aims to uncover and understand the conditions of taxpayer compliance in paying PBB-P2 in Southwest Maluku Regency, especially in the archipelago and 3T areas. The results of the study are expected to provide a more comprehensive understanding of the compliance problems of PBB-P2 taxpayers and become a consideration for local governments in formulating strategies to increase compliance and optimize PBB-P2 revenues in Southwest Maluku Regency.

## METHODOLOGY

This research is quantitative descriptive because the data collected is in the form of numbers that can be analyzed and then interpreted. In this study, primary data and secondary data are used from observations, interviews, and documentation conducted by researchers. The object of research in this study is taxpayer compliance in paying land and building taxes in Southwest Maluku Regency.

This study uses a quantitative descriptive analysis method with reference to the indicator of the taxpayer compliance ratio as stipulated in the Decree of the Director General of Taxes Number KEP-389/PJ/2020 concerning the Strategic Plan of the Directorate General of Taxes for 2020–2024. The analysis was carried out by calculating the compliance ratio of PBB-P2 taxpayers based on the comparison between the number of taxpayers who meet payment obligations and the number of registered taxpayers. The results of the calculation are then expressed in the form of percentages and classified based on the criteria of the level of compliance that has been set. Through this analysis, this study is expected to provide an overview of the level of compliance of taxpayers in fulfilling the PBB-P2 payment obligations. With the following formula:

$$\text{Compliance Ratio} = \frac{\text{Number of effective payouts}}{\text{Number of registered taxpayers}} \times 100\%$$

The results of the formula calculation will be obtained as a result of the calculation in the form of a percentage which is categorized based on the value of the taxpayer's compliance level criteria as follows:

Table 2. Value of Taxpayer Compliance Level Criteria

| Introduce yourself | Categories |
|---|---|
| 0%-50% | Not compliant |
| 51%-65% | Simply Obey |
| 66%-80% | Obedient |
| 81%-100% | Highly Obedient |

## RESEARCH RESULTS

Based on data obtained from the Regional Revenue Agency of Southwest Maluku Regency related to the targets and realization of PBB-P2 from 2021-2025 as follows:

**Table 3. Targets and Realization of the United Nations-P2**

| Year | Number of UN Resolutions-P2 | Realization of the United Nations-P2 | Realization % |
|---|---|---|---|
| 2021 | 737.719.828 | 510.113.970 | 69,15% |
| 2022 | 731.220.241 | 441.504.733 | 60,38% |
| 2023 | 721.407.026 | 408.516.725 | 56,63% |
| 2024 | 694.582.693 | 360.107.979 | 51,84% |
| 2025 | 672.738.163 | 272.758.892 | 39,26% |

Source: Regional Revenue Agency (2025)

The data in table 3 shows that there is a difference between the number of UN decrees and the realization of their revenues in the last five years that did not reach the target. In 2021, the number of UN decrees was recorded at Rp737,719,828, but the realization that was collected was only Rp510,113,970 or around 69.15% of the total decrees. This inequality widened in the following years, where in 2024, the realization of PBB revenues only reached Rp360,107,979 from the total stipulations of Rp694,582,693, or around 51.84%, even in 2025 it experienced a drastic decrease of 39.26%. The decrease in the ratio of realization to this stipulation indicates a decrease in the level of taxpayer compliance with UN payments. During an interview with the Regional Revenue Agency, in this case in the field of taxation, explained the problems related to the non-achievement of the PBB-P2 revenue target for the last 5 years, that budget and human resource limitations are the main obstacles. Of the total 17 sub-districts, only 5 sub-districts have a Regional Technical Implementation Unit (UPTD), namely North Wetar, South Kisar, Leti, West Babar, and East Babar Districts as an extension of the Regional Revenue Agency (BAPENDA). This condition makes it difficult for the tax collection process to reach all villages and hamlets, because the assigned tax tax authorities must move directly to the lowest level with limited facilities. In addition, it is vulnerable to the control of Southwest Maluku Regency as an archipelago of 17 separate sub-districts that are separate from the island, and access that has to be used by boat for days is also an obstacle to being able to reach villages far from the district capital. So that not only is collection difficult, but socialization has also not reached villages in sub-districts far from the district capital. Furthermore, data related to the number of taxpayers and the number of PBB-P2 payment compliance in Southwest Maluku Regency are as follows:

**Table 4. PBB-P2 Taxpayer Data**

| Yes | Year | Number of Taxpayers | Number of Compliant Taxpayers |
|---|---|---|---|
| 1 | 2021 | 16.644 | 12.380 |
| 2 | 2022 | 16.513 | 10.439 |
| 3 | 2023 | 16.763 | 11.104 |
| 4 | 2024 | 16.808 | 8.977 |
| 5 | 2025 | 16.750 | 6.040 |

Source: Regional Revenue Agency (2025)

Table 4 data from the Regional Revenue Agency in the last five years shows a decrease in the level of compliance of PBB-P2 Taxpayers in Southwest Maluku Regency. In 2021, the number of registered taxpayers was 16,644. However, this figure continues to decline, until in 2024 the number of compliant taxpayers will only be 8,977 out of a total of 16,808. This decrease indicates that there are serious problems in the management and supervision of regional taxes, especially in terms of awareness and discipline of taxpayers of their obligations.

Based on table 4 data, the following are the results of the calculation of the percentage of PBB-P2 taxpayer compliance level in accordance with the decree of the Director General of Taxes Number KEP-389/PJ/2020:

$$\text{Compliance Ratio} = \frac{\text{Number of effective payouts}}{\text{Number of registered taxpayers}} \times 100\%$$

1 2021 $= \frac{12{,}380}{16.644} \times 100\% = 74.38\%$

2 2022 $= \frac{10.439}{16.513} \times 100\% = 63.21\%$

3 2023 $= \frac{11{,}104}{16.763} \times 100\% = 66.24\%$

4 2024 $= \frac{8.977}{16.808} \times 100\% = 53.40\%$

5 2025 $= \frac{6{,}040}{16.750} \times 100\% = 36.05\%$

Based on the results of the calculation of the compliance level presentation, the following is a summary of the compliance level of PBB-P2 taxpayers of Southwest Maluku Regency.

Table 5. Presentation of the Compliance Level of the UN WP-P2

| Year | Number of Taxpayers | Paying Taxpayers | Amount of Delinquency | Compliance Level | Compliance Categories |
|---|---|---|---|---|---|
| 2021 | 16.644 | 12.380 | 4.264 | 74,38% | Obedient |
| 2022 | 16.513 | 10.439 | 6.074 | 63,21% | Simply Obey |
| 2023 | 16.763 | 11.104 | 5.659 | 66,24% | Simply Obey |
| 2024 | 16.808 | 8.977 | 7.831 | 53,40% | Simply Obey |
| 2025 | 16.750 | 6.040 | 10.710 | 36,05% | Not compliant |

Based on the calculations in the table, the compliance rate of PBB-P2 taxpayers in Southwest Maluku Regency shows a decreasing trend during the 2021–2025 period. In 2021, the compliance rate reached 74.38%, then decreased to 63.21% in 2022 and slightly increased to 66.24% in 2023. However, this condition declined again in 2024 with a compliance rate of 53.40% and reached a low point in 2025 of 36.05%. The decline occurred when the number of taxpayers was relatively stable in the range of 16,513–16,808 people, while the number of taxpayers who made payments decreased from 12,380 people in 2021 to only 6,040 people in 2025. At the same time, the number of taxpayers who have not paid increased from 4,264 people to 10,710 people. This condition shows that there is a growing gap between the number of registered taxpayers and taxpayers who meet the PBB-P2 payment obligations.

## DISCUSSION

The results of the study show that the compliance of PBB-P2 taxpayers in Southwest Maluku Regency has a fairly sharp downward trend during the 2021-2025 period. What is interesting is not only the low percentage of compliance in the last year, but the imbalance between the relatively stable number of taxpayers and the number of taxpayers who actually make payments that continue to decline. This condition shows that the presence of taxpayers in the database has not been automatically followed by the fulfillment of payment obligations.

The results of this research were then confirmed to the Tax Division at the Regional Revenue Agency, so there were several things that then became obstacles both internal and external in taxpayer compliance in Southwest Maluku Regency.

From an internal perspective, one of the obstacles that has the potential to affect compliance is the low awareness of taxpayers. Awareness is related to the understanding that taxes are not just an administrative obligation, but are the community's contribution to financing regional development. If taxpayers do not understand these obligations or have not seen the benefits of tax payments in real terms, the willingness to pay can be low. This condition is related to the trust dimension in the *Slippery Slope Framework*, because trust in the government can encourage voluntary compliance. These findings are in line with Rohmah and

Zulaikha (2023) who show that taxpayer awareness, tax knowledge, tax sanctions, and fiscal service quality are positively related to PBB-P2 taxpayer compliance. Furthermore, limited understanding of taxation can also be an internal obstacle. Taxpayers who do not know the amount of liability, payment time, payment procedures, and the consequences of delays can experience difficulties in fulfilling their obligations. In such conditions, non-compliance does not necessarily fully indicate an unwillingness to pay, but can occur due to limited information owned by taxpayers. The third internal obstacle, namely the economic ability of the community, can also be an internal factor that needs to be considered. Economic conditions can also be related to characteristics of livelihoods and income that are not always received on a regular basis.

From the external side, the factor that affects the low compliance is the accessibility of tax services. As an archipelagic area, geographical distance, transportation limitations, travel costs, and limited communication infrastructure can make the PBB-P2 payment process not as easy as in urban areas. Taxpayers who have an obligation to pay are not necessarily able to easily reach service places or payment facilities. In the theoretical perspective of Kirchler et al. (2008), this condition is related to the dimension of *power*, not in the sense of providing punishment, but the ability of the government to provide systems and facilities that allow the community to fulfill its obligations. As such, local governments need to ensure that ease of payment is part of the compliance improvement strategy, especially for people living on islands far from the center of government.

The next external factor is the quality of services, socialization, and tax communication. Taxpayers need clear information about the amount of tax, payment time, location or payment channel, and benefits of PBB-P2 payments. If this information is not conveyed evenly, especially to people in hard-to-reach areas, compliance can experience obstacles. This is in line with the research of Fadilah et al. which shows that tax officer services, taxpayer awareness, tax sanctions, and socialization have a positive relationship with PBB-P2 compliance. Thus, it is not enough for local governments to only set obligations and revenue targets, but also to ensure that taxpayers obtain adequate information and services.

Furthermore, data collection, supervision, and collection are part of the authority's power that can also affect compliance. When taxpayer data is not updated, the tax object changes, or the collection of arrears is not done consistently, the collection system can become less effective. This condition can cause taxpayers who actually have obligations not to get adequate reminders or collections. On the other hand, supervision that is carried out consistently and proportionately can provide an encouragement to taxpayers to fulfill their obligations. In the Slippery Slope framework, the power of authority can create *enforced compliance*, while trust in authority encourages *voluntary compliance*. Thus, the two should run in a balanced manner, not just relying on sanctions.

Thus, the most relevant solution for Southwest Maluku Regency is not only to increase sanctions to taxpayers, but to build a trust-based compliance strategy and ease of access. Local governments need to strengthen village-based

socialization, update taxpayer data regularly, provide payment channels that can be accessed from their respective villages or islands, develop mobile tax services or service points in villages, and conduct gradual reminders and collections. At the same time, the government needs to increase transparency regarding the use of PBB-P2 revenues so that the public can see the relationship between taxes paid and development and public services. The strategy is in line with the *Slippery Slope Framework* because it combines *trust* through service and transparency with *power* through supervision and collection. With this approach, increased compliance is not only expected to arise because taxpayers are afraid of sanctions, but also because of the growing awareness and trust to meet tax obligations voluntarily.

## CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the study, it can be concluded that PBB-P2 taxpayer compliance in Southwest Maluku Regency shows a decreasing trend during the 2021–2025 period, which can be seen from the decreasing number of taxpayers who make payments. These conditions are influenced by internal factors in the form of taxpayers' awareness, understanding, and economic ability as well as external factors in the form of accessibility, services, socialization, data collection, supervision, and collection. In the perspective *of the Slippery Slope Framework*, increasing compliance needs to be done through a balance between public trust in the government and the government's power in providing services and enforcing obligations (*power*), taking into account the characteristics of the archipelago and the 3T of Southwest Maluku Regency.

Therefore, the suggestion for the Southwest Maluku Regency Government to improve PBB-P2 taxpayer compliance through easier and more affordable services for the people of the 3T islands, strengthen socialization and education on village-based taxation, update taxpayer data regularly, and increase supervision and collection persuasively and gradually. In addition, the transparency of the use of PBB-P2 revenues needs to be increased so that public trust in the government grows, so that compliance is not only formed due to sanctions, but also through the awareness and willingness of taxpayers to fulfill their obligations. For the next researcher, it is recommended to expand the study by involving more villages or sub-districts in the 3T islands area to obtain a more comprehensive picture of PBB-P2 compliance. Subsequent research can also combine qualitative and quantitative approaches to examine more deeply the factors that affect the compliance of PBB-P2 taxpayers.

## ADVANCED RESEARCH

This study still has limitations because the measurement of PBB-P2 taxpayer compliance is based on payment data and has not explored in depth the perspective of taxpayers regarding the causes of non-compliance. The next research is suggested to expand the scope of the research area in several villages or sub-districts in Southwest Maluku Regency and use a mixed method approach to combine the measurement of the level of compliance with the exploration of factors that affect it, such as tax awareness and understanding, economic

capabilities, service quality, payment accessibility, socialization, trust in the government, and the effectiveness of supervision and collection. Thus, the next research can produce a more comprehensive understanding as well as formulate a strategy to improve PBB-P2 compliance that is more in line with the characteristics of the archipelago and 3T.

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