



THE EFFECT OF ONLINE SERVICES ON TAXPAYERS' COMPLIANCE IN PAYING LAND TAX FOR RURAL AND URBAN BUILDINGS IN REJANG LEBONG REGENCY

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ARTICLE INFORMATION

Accepted: February 12, 2025

Revised: February 24, 2025

Received: February 28, 2025

Available online: March 4, 2025

KEYWORDS

Online Services, Taxpayer Compliance, PBB-P2, Tax Technology, E-Government

CORRESPONDENCE

Master of Public Administration

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ABSTRACT

This study aims to analyze the impact of online services on taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2) in Rejang Lebong Regency. With the rapid advancement of digital technology, tax administration has undergone significant changes, offering more efficient and accessible services for taxpayers. This research explores how online services influence taxpayer compliance by assessing key aspects such as accessibility, transparency, efficiency, and perceived ease of use. Using a quantitative approach, data were collected through structured surveys of taxpayers utilizing online tax services. The research findings reveal that online services play a crucial role in improving compliance levels by reducing administrative burdens and increasing taxpayer awareness of their obligations. The results indicate that factors such as service reliability, security, and responsiveness significantly impact taxpayer satisfaction and compliance behavior.

Moreover, the study identifies the main challenges faced in adopting online tax services, including digital literacy gaps, security concerns, and resistance to change among taxpayers accustomed to traditional payment methods. Based on these findings, this paper provides recommendations for local governments to optimize digital tax services, enhance taxpayer education, and implement user-friendly online platforms to further improve compliance rates.

INTRODUCTION

The advancement of information technology has prompted various government agencies to transition to online service systems to improve public administration efficiency, including in the tax sector. Digital transformation in taxation aims to streamline tax payment processes, reduce bureaucratic inefficiencies, and improve taxpayer

satisfaction. As part of this transformation, the Rejang Lebong Regency government introduced an online tax service

system in 2022 to facilitate the payment of Rural and Urban Land and Building Tax (PBB-P2).

However, despite the increased convenience and accessibility provided by the online system, taxpayer compliance remains a challenge. Some taxpayers have been slow to



adopt the digital platform due to various factors such as lack of digital literacy, security concerns, and preference for traditional payment methods. Additionally, issues such as technical difficulties, lack of proper awareness campaigns, and inconsistent enforcement of tax regulations have hindered the effectiveness of online tax services in achieving full compliance.

The implementation of online tax services is expected to enhance transparency, reduce corruption, and improve overall tax collection efficiency. Given these expectations, it is crucial to analyze the actual impact of these services on taxpayer compliance. This study investigates the role of online tax services in increasing compliance, identifying key factors that influence taxpayer behavior, and assessing the challenges faced in digital taxation implementation.

Taxpayer compliance is essential for effective revenue collection and public service funding. The introduction of online tax services is aimed at increasing compliance by making the tax payment process more convenient and efficient. However, challenges such as lack of awareness, resistance to change, and perceived complexity of the system may reduce its effectiveness. This study seeks to address the following questions:

1. Do online services significantly influence taxpayer compliance in paying PBB-P2?
2. What are the key factors that contribute to or hinder taxpayer compliance in an online tax system?
3. How can local governments optimize digital tax services to maximize compliance?

Understanding the impact of online services on taxpayer compliance is essential for policymakers, tax authorities, and local

governments. The findings of this research will help in optimizing digital taxation strategies, improving taxpayer engagement, and designing more effective awareness campaigns. Moreover, the study will provide insights into taxpayer behavior in the digital age, contributing to the broader discourse on e-governance and public administration efficiency.

MATERIALS AND METHODS

This study adopts a quantitative approach to examine the relationship between online tax services and taxpayer compliance in Rejang Lebong Regency. A survey-based method is used to collect empirical data, followed by statistical analysis to determine key factors influencing compliance. The target population includes all registered taxpayers in the region, with a purposive sampling technique selecting 112 taxpayers who have experience using online tax services. The sample size is determined through statistical power analysis to ensure reliable findings.

Primary data are collected through structured questionnaires distributed via online and offline channels. The questionnaire includes closed and open-ended questions measuring ease of access, service reliability, transparency, and compliance behavior using a five-point Likert scale. Secondary data from government reports and previous studies support the analysis. The study examines two main variables: online tax services (including accessibility, usability, responsiveness, transparency, and security) as the independent variable, and taxpayer compliance (measured through timely payments, accurate reporting,



and regulatory adherence) as the dependent variable. Validated survey items from prior research are used for measurement.

Data analysis includes descriptive statistics to summarize respondent demographics and trends in service adoption. Reliability and validity tests using Cronbach's alpha ensure measurement consistency. Multiple linear regression is applied to identify key predictors of taxpayer compliance, while hypothesis testing is conducted using t-tests and ANOVA at a 95% confidence level ($\alpha = 0.05$).

The study adheres to ethical research principles, ensuring voluntary participation, confidentiality, and data anonymity. Participants are informed of the research purpose and their right to withdraw at any time. Collected data are used solely for research purposes to maintain integrity and privacy.

RESULTS AND DISCUSSION

Descriptive Analysis

The descriptive analysis provides an overview of the data collected from respondents regarding their use of online tax services. The demographic characteristics of respondents include age, education level, employment sector, and familiarity with digital services. The data show that a majority of taxpayers who regularly utilize online services have higher education levels and work in formal employment sectors. This suggests that digital literacy plays a significant role in online tax compliance.

The study also reveals trends in tax payment behavior before and after the implementation of online tax services. Prior to digitalization, many taxpayers experienced delays and inefficiencies due to long processing times and limited accessibility of tax offices. After the

introduction of online tax platforms, there was a notable increase in timely tax payments, with compliance rates rising from 78.59% in 2021 to 114.40% in 2023. This improvement highlights the effectiveness of digital platforms in streamlining tax administration.

Reliability and Validity Testing

To ensure the accuracy of the study's findings, reliability and validity tests were conducted. The Cronbach's alpha coefficient for the survey items exceeded 0.7, indicating a high level of internal consistency. Additionally, factor analysis confirmed that each construct measured in the study adequately represented the intended variables. These results provide confidence in the robustness of the data collection instruments and support the reliability of conclusions drawn from the study.

Regression Analysis

The multiple linear regression model was used to examine the relationship between online tax services and taxpayer compliance. The findings indicate that online service accessibility, efficiency, and transparency significantly contribute to increased compliance rates. The regression model yielded an R-squared value of 0.68, suggesting that 68% of the variability in tax compliance can be explained by the independent variables. Key findings from the regression analysis include:

- **Accessibility of Online Tax Services**
A positive correlation was found between ease of access and compliance rates. Taxpayers who found the platform easy to navigate were more likely to submit timely payments.
- **Transparency and Information Clarity**
Respondents who perceived the online system as transparent and informative



showed higher compliance levels compared to those who found the system difficult to understand.

- **Efficiency and Time Savings**

The ability to complete tax payments quickly without visiting a physical tax office significantly increased taxpayers' willingness to comply.

Discussion of Findings

The findings suggest that online tax services play a crucial role in improving tax compliance. The ease of access, transparency, and efficiency offered by digital platforms help eliminate traditional barriers that hinder compliance, such as long wait times, complicated paperwork, and limited office hours.

However, the study also identifies key challenges that need to be addressed. Some respondents reported difficulties in understanding online tax calculations, indicating a need for enhanced educational support. Others expressed concerns about security risks, suggesting that stronger cybersecurity measures should be implemented to boost taxpayer confidence in online transactions.

Furthermore, the study highlights the importance of government initiatives in promoting online tax services. While digital platforms have improved compliance rates, targeted awareness campaigns and personalized support services are necessary to ensure broader taxpayer adoption. Policies aimed at increasing digital literacy, particularly among older taxpayers and those in rural areas, will help bridge the gap in accessibility and ensure that all taxpayers benefit from the digital transformation in taxation.

CONCLUSION

The findings of this study demonstrate that online tax services have a significant and positive impact on taxpayer compliance in paying PBB-P2. The introduction of digital tax payment platforms has led to increased efficiency, reduced administrative burdens, and improved accessibility for taxpayers.

Key factors influencing compliance include ease of access, transparency of information, and the speed of transaction processing. The regression analysis results indicate that 68% of taxpayer compliance variability can be explained by these factors, highlighting the strong influence of online services on compliance behavior.

Despite the overall success of digital tax services, several challenges remain. A portion of taxpayers still face difficulties in using online tax platforms due to digital literacy gaps, security concerns, and a lack of trust in online transactions. Additionally, some users report challenges in understanding tax calculations and navigating the system, leading to a need for further improvements in the usability and support services provided by tax authorities.

Addressing these challenges is essential to ensuring that the benefits of online tax services are maximized and taxpayer compliance rates continue to improve. Without adequate training, awareness campaigns, and system refinements, certain groups of taxpayers may continue to struggle with digital tax payments, potentially hindering the effectiveness of the system as a whole.

RECOMMENDATIONS

Based on the findings of this study, several recommendations are proposed to enhance the



effectiveness of online tax services and further increase taxpayer compliance:

1. Enhanced Public Awareness and Digital Literacy Programs

Governments should implement targeted educational programs to improve digital literacy, particularly for older taxpayers and those in rural areas. Workshops, video tutorials, and helpline support can help bridge knowledge gaps and increase taxpayer confidence in using online services.

2. Improvement in System Usability and Accessibility

Online tax platforms should be continuously refined to ensure ease of use, clear navigation, and minimal technical difficulties. The introduction of multilingual support, mobile-friendly interfaces, and step-by-step guides can help taxpayers navigate the system more effectively.

3. Strengthening Cybersecurity Measures

To address taxpayer concerns about data security and fraud risks, tax authorities should implement advanced encryption protocols, multi-factor authentication, and regular system audits. Increased transparency regarding how taxpayer data is protected can also enhance trust in digital tax platforms.

4. Personalized Taxpayer Assistance Services

Establishing dedicated support centers or online chat services can help taxpayers resolve issues in real-time. Interactive virtual assistants and AI-driven chatbots can be deployed to answer frequently asked questions and provide step-by-step guidance.

5. Government Incentives for Early and Online Tax Payments

Providing incentives, such as discounts or priority processing, for taxpayers who consistently use online services and make early tax payments can serve as a motivation for digital adoption. Such initiatives have proven effective in encouraging voluntary compliance in other regions.

6. Regular System Evaluations and User Feedback Implementation

Periodic evaluations and surveys should be conducted to collect taxpayer feedback regarding their experience with online tax services. Insights gathered can be used to refine the system, ensuring that it meets the evolving needs and expectations of taxpayers.

7. Integration of Online Tax Services with Financial and Banking Systems

Seamless integration of online tax platforms with banking and payment systems can further simplify tax payments. Allowing taxpayers to use various payment options, including mobile wallets, credit/debit cards, and digital banking, will enhance convenience and accessibility.

By implementing these recommendations, local governments can further optimize online tax services, enhance taxpayer satisfaction, and ultimately improve compliance rates. The continuous development of digital tax infrastructure, coupled with strong public engagement initiatives, will ensure the long-term success of online tax services in Rejang Lebong Regency and beyond.

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