

Analysis of Land and Building Tax (PBB) Taxpayer Calculations in Ramung Musara Village

Mutiara Pinaliza

indahmeha3@gmail.com

Tax Accounting, Politeknik Unggul LP3M, Medan, Indonesia

Abstract

This study examines the calculation of Land and Building Tax (PBB) and the level of taxpayer compliance in Ramung Musara Village. The research employed a combination of quantitative and qualitative descriptive methods, with data collected through questionnaires, observation, interviews, and documentation. The findings indicate that most respondents considered the amount of PBB stated in the Tax Due Notification Letter (SPPT) to be consistent with the size of their land and/or building. Furthermore, 80% of respondents stated that PBB is an obligation that must be fulfilled, while 77% agreed that they consistently pay PBB on time. These findings demonstrate that the level of taxpayer compliance among the community of Ramung Musara Village is relatively high. The study concludes that community compliance is generally good; however, technical understanding of PBB calculation remains limited. Therefore, further socialization and education are needed to ensure that taxpayer compliance is not merely administrative but is also supported by a deeper understanding of the tax calculation mechanism.

Keywords: Taxpayer Calculation Analysis, Land and Building Tax, PBB

INTRODUCTION

Taxes are one of the main sources of state revenue used to finance national development at both the central and regional levels. One type of tax that makes an important contribution to regional revenue is Land and Building Tax (PBB) (Fitriyah & Rinawati, 2023). PBB is a tax imposed on land and buildings that provide benefits and socio-economic status to their owners or to parties who possess or control them (Noerrohmah et al., 2024). Taxes constitute one of the instruments used by the government to achieve fiscal objectives, namely generating state revenue, either directly or indirectly (Fauzi & Kustinah, 2025). Such revenue is used to finance routine government expenditures, support the implementation of national development (Alfira et al., 2026), and enhance the economic welfare of society (HUKOM et al., 2024). Based on the collecting authority, taxes are classified into two types: central taxes, which are collected by the central government, and regional taxes, which are collected by local governments.

Taxes are one of the main sources of state revenue used to finance national development at both the central and regional levels. One type of tax that makes an important contribution to regional revenue is Land and Building Tax (PBB) (Sari, 2026). PBB is a tax imposed on land and buildings that provide benefits and socio-economic status to their owners or to parties who possess or control them (Havi et al., 2024). At the village level, Land and Building Tax (PBB) plays an important role in supporting village-generated revenue (PADes), which is subsequently used to develop infrastructure, improve public services, and enhance community welfare (Nai, 2024). The implementation and calculation of PBB still face various challenges, such as limited public understanding of tax obligations, inaccuracies in the assessment of taxable objects, and obstacles in tax data collection and tax collection procedures.

Land and Building Tax (PBB) is a tax imposed on land and buildings owned, controlled, or utilized by individuals or entities, except for areas used for plantation, forestry, and mining business activities (K. Pasaribu & Syakira, 2025a). Land and Building Tax is one type of tax collected by the central government, however, the majority of its revenue is allocated as regional income (Ekasari et al., 2024). Revenue derived from PBB plays an important role in supporting regional development financing, particularly in the provision of public facilities whose benefits are experienced by both the central and local governments (D. Pasaribu, 2025)(Khairani et al., 2026). The legal basis for the imposition of PBB is regulated under Law Number 12 of 1994 concerning amendments to Law Number 12 of 1985 on Land and Building Tax, and is further strengthened by Law Number 1 of

2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD), which grants broader authority to local governments in managing regional taxes, including Rural and Urban Land and Building Tax (PBB-P2).

One type of tax that contributes significantly to both state and regional revenue is Land and Building Tax (PBB). This tax is imposed on taxable objects in the form of land and buildings that are owned, controlled, and/or utilized by taxpayers (Duminggu et al., 2026). Although PBB was initially managed entirely by the central government, fiscal decentralization policies have transferred the management of Rural and Urban Land and Building Tax (PBB-P2) to local governments as part of efforts to increase Regional Original Revenue (PAD) (Listyaningsih & Hoyriyah, 2024). PBB is characterized as an object-based tax, in which the amount of tax payable is determined by the condition and value of the taxable object, namely land and buildings, while the subject or taxpayer does not affect the amount of tax imposed. Through PBB, local governments obtain revenue that can be used to finance government administration and regional development.

However, in its implementation, the collection and management of Land and Building Tax (PBB) continue to face various challenges, including limited data on taxable objects, low taxpayer awareness, and suboptimal tax collection effectiveness. Based on the authority responsible for tax collection, the taxation system in Indonesia is divided into two main categories: central taxes and regional taxes. Central taxes are taxes whose collection and management fall under the authority of the central government, whereas regional taxes are collected and managed by local governments, both at the provincial and regency/city levels, with the purpose of supporting the increase of Regional Original Revenue (PAD). According to (Cahyani, 2025), one form of regional tax is Land and Building Tax (PBB), which is imposed on the ownership, control, and utilization of land and buildings. PBB functions as a regional fiscal instrument to support the financing of development and public services in each region, particularly in Ramung Musara.

Land and Building Tax (PBB) is characterized as an object-based tax, in which the amount of tax payable is determined by the condition and value of the taxable object, namely land and buildings, while the tax subject, or the party required to pay the tax, does not affect the amount of tax imposed (Fajaryati et al., 2026). Through PBB, local governments obtain revenue that can be used to finance government administration and regional development. Various problems related to PBB collection are still found (Amelia et al., 2025). These include low public awareness of tax payment obligations, delays in tax payment, and limited taxpayer understanding of the PBB calculation mechanism. This condition is also found in Ramung Musara Village, Putri Betung Subdistrict, Gayo Lues Regency, where some members of the community still face difficulties in understanding the amount of tax obligation they are required to pay. The urgency of this study lies in the need to examine how taxpayers in Ramung Musara Village understand and respond to the calculation and payment of Land and Building Tax (PBB). Although PBB serves as an important source of regional revenue, limited public understanding of its calculation mechanism may reduce taxpayer compliance and weaken the effectiveness of tax collection at the village level. Therefore, this study is important to provide an empirical overview of taxpayer awareness, compliance, and understanding of PBB obligations. The findings are expected to serve as a reference for village officials and local governments in improving tax socialization, strengthening taxpayer education, and optimizing PBB collection as a source of financing for local development and public services.

METHODOLOGY

This study employed a descriptive approach by combining qualitative and quantitative data. Qualitative data were used to understand the phenomena occurring in the field in a natural setting, including the implementation, calculation, and collection process of Land and Building Tax (PBB) in Ramung Musara Village (Priadana & Sunarsi, 2021). Quantitative data were used to analyze numerical data related to the number of taxpayers, PBB payments, and questionnaire responses. The data sources consisted of primary and secondary data (Sihotang, 2023). Primary data were obtained directly through interviews, observation, and questionnaires distributed to respondents, while secondary data were obtained from official village documents, the Tax Assessment List (DHKP), PBB Tax Due Notification Letters (SPPT), PBB payment reports, previous studies, literature, and other relevant

sources. The population of this study consisted of all PBB taxpayers registered in the DHKP/SPPT PBB of Ramung Musara Village during the 2022–2023 period, with 246 taxpayers recorded in 2022 and 246 taxpayers recorded in 2023.

The sample consisted of 30 taxpayers selected randomly by considering respondent accessibility, so that the data obtained could objectively represent taxpayer conditions. Data were collected through documentation, namely the collection of secondary data documented in Ramung Musara Village; interviews, namely direct question-and-answer sessions with the Village Head and village officials who were competent in providing information related to PBB; observation, namely direct observation of the phenomena being studied; and questionnaires, namely written statements distributed to respondents to obtain data on taxpayers' opinions, attitudes, perceptions, and experiences (Zuriat, 2019). The data analysis technique used in this study was descriptive analysis, conducted by collecting data from the Village Head and village officials in the form of DHKP reports for 2022–2023, PBB payment data, tax payable, and NJOP, and then analyzing the data by objectively comparing the empirical conditions in the field with relevant theories. In addition, the results of interviews and questionnaires were analyzed to obtain a more comprehensive description of PBB calculation and taxpayer compliance, allowing conclusions to be drawn in accordance with the research problems.

RESULTS and DISCUSSION

RESULTS

Descriptive Analysis of Respondents' Answers

To analyze the calculation analysis and Land and Building Tax (PBB) taxpayers, the researcher distributed questionnaires to 30 respondents who were selected as the sample in this study. From these 30 respondents, the researcher recapitulated all scores for each statement item of every variable and obtained data that were subsequently tested for validity.

Calculation Analysis

Based on the distribution of questionnaires to the community of Ramung Musara Village, the frequency values of respondents' answers regarding the Calculation Analysis variable were obtained as follows:

Table 1. Questionnaire Scores for the Calculation Analysis Variable

No	SS	%	S	%	N	%	TS	%	STS	%	Total	%
1	13	43%	11	37%	3	10%	3	10%	0	0%	30	100%
2	13	43%	12	40%	5	17%	0	0%	0	0%	30	100%
3	10	33%	14	47%	5	17%	1	3%	0	0%	30	100%
4	11	37%	14	47%	4	13%	1	3%	0	0%	30	100%
Average		39%	43%	14%	4%	0%						

Source: Researcher, 2026

Based on Table 1, the statements regarding the Calculation Analysis variable can be explained as follows:

1. *"I understand how to calculate the amount of PBB that I must pay."* A total of 13 respondents (43%) strongly agreed, 11 respondents (37%) agreed, 3 respondents (10%) were neutral, and 3 respondents (10%) disagreed. Thus, the majority of respondents, amounting to 80% (24 respondents), expressed agreement and strong agreement with the statement. This finding indicates that most members of the community provided positive responses regarding the calculation analysis aspect. However, 10% of respondents remained neutral and another 10% disagreed, indicating that some members of the community still do not fully understand how PBB is calculated.
2. *"The tax value imposed is appropriate based on the size and location of the land/building."* A total of 13 respondents (43%) strongly agreed, 12 respondents (40%) agreed, and 5 respondents (17%) were neutral. No respondents disagreed or strongly disagreed. These findings indicate that 83% of

respondents believed that the tax value imposed was appropriate based on the size and location of the land/building, while 17% remained neutral, suggesting that some individuals still lacked understanding regarding the relationship between land size, location, and the amount of tax imposed.

3. *“I always check the accuracy of land/building data stated in the SPPT that I receive.”* A total of 10 respondents (33%) strongly agreed, 14 respondents (47%) agreed, 5 respondents (17%) were neutral, and 1 respondent (3%) disagreed. No respondents strongly disagreed. These results indicate that 80% of respondents consistently check the accuracy of land and building data in the SPPT (Tax Due Notification Letter), reflecting public awareness in ensuring the validity of taxable object data before making tax payments.
4. *“Information regarding the PBB calculation method has been well socialized to the community.”* A total of 11 respondents (37%) strongly agreed, 14 respondents (47%) agreed, 4 respondents (13%) were neutral, and 1 respondent (3%) disagreed. No respondents strongly disagreed. This finding indicates that 83% of respondents considered that information regarding the PBB calculation process had been well disseminated to the community. Nevertheless, a small number of respondents still experienced obstacles in receiving information related to PBB calculation procedures.

Land and Building Taxpayers (PBB)

Table 2. Questionnaire Scores for the PBB Taxpayer Variable

No	SS	%	S	%	N	%	TS	%	STS	%	Total	%
1	12	40%	11	37%	7	23%	0	0%	0	0%	30	100%
2	14	47%	10	33%	5	17%	1	3%	0	0%	30	100%
3	14	47%	11	37%	5	17%	0	0%	0	0%	30	100%
4	14	47%	11	37%	4	13%	1	3%	0	0%	30	100%
Average		45%	36%	17.5%	1.5%	0%						

Source: Researcher, 2026

Based on Table 2, the statements regarding the PBB Taxpayer variable can be explained as follows:

1. *“I always pay PBB on time according to the regulations.”* A total of 12 respondents (40%) strongly agreed, 11 respondents (37%) agreed, and 7 respondents (23%) were neutral. No respondents disagreed or strongly disagreed. These findings indicate that taxpayer awareness in Ramung Musara Village regarding timely tax payment is relatively high, as reflected by 77% of respondents who agreed or strongly agreed with the statement.
2. *“I believe that paying PBB is an important obligation as a citizen.”* A total of 14 respondents (47%) strongly agreed and 10 respondents (33%) agreed. Thus, 80% of respondents considered paying PBB as an important obligation that must be fulfilled as a form of civic responsibility. However, 17% of respondents remained neutral and 3% disagreed, indicating that some members of the community still lacked awareness regarding the importance of tax payment.
3. *“I have never delayed or postponed PBB payments beyond the specified deadline.”* A total of 14 respondents (47%) strongly agreed and 11 respondents (37%) agreed. Thus, 80% of respondents demonstrated a high level of compliance regarding timely PBB payments. Nevertheless, 17% of respondents were neutral, indicating that some taxpayers were not fully consistent in paying taxes on time.
4. *“I pay PBB because I realize its benefits for village development.”* A total of 14 respondents (47%) strongly agreed and 11 respondents (37%) agreed. Therefore, 84% of respondents acknowledged that PBB payments contribute directly to village development. However, 13% were neutral and 3% disagreed, indicating that some members of the community still did not fully understand the relationship between PBB payments and village development.

Descriptive Data of DHKP (Tax Assessment List and Payment Records)

Based on the research conducted in Ramung Musara Village, data were obtained in the form of DHKP (Tax Assessment List and Payment Records) for the 2022–2023 period concerning Land and Building Tax (PBB), as presented in Tables 3 and 4 below.

Table 3. DHKP of Land and Building Tax (PBB) for 2022

Book	Number of Objects	Land Area	Building Area	Tax Assessment Principal
1	242	658.028	6.942	4.591.866
2	4	65.250	185	493.913
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
Total	246	723.278	7.127	5.085.779

Source: Ramung Musara Village Office

Based on Table 3, the majority of taxable objects were categorized under Book 1, representing areas with the highest concentration of residential land owned by residents, with a land area of 658.028 m² and a building area of 6.942 m². Book 2 recorded four taxable objects with a very large land area of 65.250 m² and a building area of 185 m², representing plantation or agricultural land. Books 3, 4, and 5 contained no taxable objects because these lands were exempt from PBB, such as waqf land and places of worship.

Table 4. DHKP of Land and Building Tax (PBB) for 2023

Book	Number of Objects	Land Area	Building Area	Tax Assessment Principal
1	242	658.028	6.942	4.577.366
2	4	65.250	185	472.163
3	0	0	0	0
4	0	0	0	0
5	0	0	0	0
Total	246	723.278	7.127	5.049.529

Source: Ramung Musara Village Office

Based on Table 4, the majority of taxable objects remained concentrated in Book 1, representing residential areas with the highest number of landowners. The land and building areas remained unchanged compared to the previous year. Books 3, 4, and 5 still contained no taxable objects because these lands remained exempt from PBB.

Table 5. Comparison of DHKP Land and Building Tax (PBB) for the 2022–2023 Period

Period	Total Tax Assessment
2022	5.085.779
2023	5.049.529
Percentage Difference	0.71%

Source: Ramung Musara Village Office

Based on Table 5, there was a difference in the amount of Land and Building Tax (PBB) revenue between 2022 and 2023. In 2022, the total tax assessment reached IDR 5.085.779, while in 2023 it decreased to IDR 5.049.529, reflecting a reduction of IDR 36.250. In percentage terms, the decline in PBB revenue from 2022 to 2023 was approximately 0.71%. Although the decrease was relatively small, it still indicates differences in taxpayer payment levels between the two periods. This decline may have been caused by several factors, including reductions in land area due to land sales or land subdivision, changes in land status into non-taxable property such as waqf land or public facilities, and changes in NJOP values or land classifications determined by the local government.

Analysis of Land and Building Tax (PBB) Calculation in Ramung Musara Village

The questionnaire results indicate that most respondents perceived the Land and Building Tax (PBB) stated in the Tax Due Notification Letter (SPPT) as being consistent with the size and location of their land and/or buildings. A total of 80% of respondents agreed that the tax amount was appropriate, suggesting that, from an administrative perspective, the data recorded in the Tax Assessment List (DHKP) were relatively valid and reflected the actual condition of taxable objects in Ramung Musara Village. This finding indicates that the PBB assessment process in the village has generally followed the principle of object-based taxation, in which the amount of tax payable is determined based on the Tax Object Sales Value (NJOP), as regulated under Law Number 12 of 1994 concerning Land and Building Tax.

Although the administrative data appear to be relatively accurate, the findings also show that public understanding of the technical mechanism of PBB calculation remains limited. Some taxpayers still do not fully understand how land area, building area, object location, NJOP classification, and tax rates contribute to the final amount stated in the SPPT (Ayuni et al., 2024). This condition shows that the main issue is not merely related to the accuracy of tax assessment, but also to the extent to which taxpayers understand the basis of the calculation (Harianto et al., 2025). In other words, the community may accept the amount of tax imposed, but their acceptance is not always supported by adequate technical knowledge regarding how the amount is determined.

This finding is in line with the study by (Lastu, 2023), (Wibhawa, 2023) (Vientiany et al., 2025) which emphasized that taxpayer awareness and motivation play an important role in shaping tax compliance. However, the condition in Ramung Musara Village shows a slightly different emphasis. Although taxpayers generally demonstrate positive responses toward PBB assessment, the lack of intensive socialization regarding the calculation mechanism remains a weakness.

The implication of this finding is that village officials and local tax authorities need to strengthen public education regarding the PBB calculation mechanism. Socialization should not only remind citizens to pay taxes, but also explain how PBB is calculated, why certain taxpayers pay different amounts, and how taxpayers can verify the accuracy of data in their SPPT. By improving technical understanding, taxpayer compliance can become more rational, transparent, and sustainable.

Community Compliance in Understanding Their Obligations as PBB Taxpayers

The results of the questionnaire show that taxpayer compliance in Ramung Musara Village is relatively high. As many as 80% of respondents stated that paying PBB is an obligation that must be fulfilled, while 77% of respondents agreed that they consistently pay PBB on time. These findings indicate that most taxpayers have a positive attitude toward their tax obligations and recognize PBB payment as part of their civic responsibility. This level of compliance reflects that the community has developed awareness regarding the importance of tax payments in supporting village administration and local development. Theoretically, this finding is consistent with the perspective of (Oktaviano et al., 2023), who explain that tax compliance is influenced by taxpayers' perceptions of benefits, awareness, and interaction between taxpayers and tax authorities (Loly et al., 2025). Compliance does not only depend on the legal obligation to pay taxes, but also on taxpayers' belief that the tax they pay has benefits for the community. In Ramung Musara Village, respondents' willingness to pay PBB on time indicates that taxpayers generally perceive PBB as an important obligation.

This finding is also consistent with the study by (K. Pasaribu & Syakira, 2025b) (Fikri et al., 2025), which found that taxpayer compliance is influenced by education, income, and tax sanctions. However, the distinction of the present study lies in the emphasis on technical understanding. In Ramung Musara Village, the level of compliance is relatively high, but taxpayers' technical understanding of PBB calculation remains limited due to insufficient socialization from tax officers or village officials. The implication of this finding is that the government should not only measure taxpayer compliance based on payment behavior, but also consider the quality of taxpayer understanding. High compliance may become unstable if taxpayers do not understand the basis of the amount they are required to pay. Therefore, local government and village officials need to develop

more participatory tax education programs, such as community meetings, SPPT explanation sessions, and simple written guidelines on PBB calculation.

Factors Influencing Community Compliance in Paying Land and Building Tax in Ramung Musara Village

The findings show that several factors influence community compliance in paying PBB in Ramung Musara Village. The first factor is economic condition. Taxpayers with better income levels tend to have greater ability to pay taxes on time, while those with lower income may face difficulty fulfilling their obligations, even if the amount of PBB is relatively small (Arifah & Marseto, 2025). This indicates that taxpayer compliance is not only a matter of awareness, but also closely related to the taxpayer's financial capacity.

The second factor is understanding and awareness. Taxpayers who understand the function of PBB and recognize its contribution to village development are more likely to comply with their tax obligations (Krisnandia, 2024). Conversely, limited understanding of the calculation basis and the benefits of PBB may lead to hesitation, delayed payment, or passive attitudes toward tax obligations. This means that awareness and knowledge are two interrelated elements in shaping compliance behavior.

The third factor is community participation. The active involvement of residents in reporting changes in taxable objects, such as new buildings, land subdivisions, land sales, or changes in land use, plays an important role in maintaining the accuracy of DHKP data (Riyando et al., 2025). Low community participation may cause differences between administrative tax records and actual field conditions. When taxpayers do not report changes in their land or buildings, the tax database may become less accurate, which can affect the fairness and effectiveness of PBB assessment.

The fourth factor is the role of village officials. Responsive, transparent, and communicative village officials can encourage higher taxpayer compliance because the community feels assisted and informed (Hardyansah, 2023). Conversely, limited service quality, lack of explanation, or weak communication may reduce public trust and create reluctance to fulfill tax obligations. Therefore, village officials have a strategic role not only as administrative facilitators, but also as mediators between taxpayers and the local tax authority.

These findings are consistent with (Oktaviano et al., 2023)(Krisnandia, 2024)(Wibhawa, 2023) who analyzed community participation in paying PBB in Jaya Kopah Village and found that community participation significantly influenced taxpayer compliance. A similar condition is found in (Febrianti & Ramadhanti, 2025) where active participation in reporting tax object data and fulfilling tax payments is closely related to the level of compliance. The research implication is that improving PBB compliance requires an integrated approach. The village government should not only focus on collecting payments, but also improve taxpayer data accuracy, strengthen public participation, and provide accessible tax information. In practical terms, Ramung Musara Village can conduct periodic data verification, encourage residents to report changes in land and building conditions, improve communication between village officials and taxpayers, and provide simple explanations regarding the relationship between PBB payment and village development.

CONCLUSION

This study concludes that the calculation of Land and Building Tax (PBB) in Ramung Musara Village has generally been implemented in accordance with the taxable object data recorded in the Tax Assessment List (DHKP) and the Tax Due Notification Letter (SPPT). Most respondents considered the amount of PBB imposed to be consistent with the size and location of their land and/or buildings, indicating that the administrative basis for PBB assessment was relatively valid. However, taxpayers' technical understanding of the PBB calculation mechanism remains limited, particularly regarding the relationship between land area, building area, object location, NJOP, and the final tax amount stated in the SPPT. The level of taxpayer compliance in Ramung Musara Village is relatively high, as most respondents acknowledged that paying PBB is an important obligation and stated that they pay their taxes on time. Nevertheless, this compliance tends to be administrative rather than fully supported by a comprehensive understanding of tax calculation procedures. Several

factors were found to influence taxpayer compliance, including economic capacity, taxpayer awareness, public participation in reporting taxable object changes, and the role of village officials in providing information and services.

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