

ABSTRACT

The Influence of Digital Payment, Cooperative Compliance, and Tax Sanctions on Taxpayer Compliance in Paying Land and Building Tax in Tasikmalaya City.

By:

Nazwa Humaira Kusnadi

NIM: 223403277

Guide I : Dr. Jajang Badruzaman, SE., M.Si., Ak., CA

Guide II : Dr. Irman Firmansyah, S.E., M.Si., Ak., CA

This study aims to examine the effect of *digital payment, cooperative compliance*, and tax sanctions on taxpayer compliance in paying Land and Building Tax (PBB) in Tasikmalaya City, as well as to analyze the conditions of *digital payment, cooperative compliance*, tax sanctions, and taxpayer compliance. The population in this study consists of all Land and Building Tax (PBB) taxpayers in Tasikmalaya City totaling 337,312 individuals, with a sample of 105 respondents selected using purposive sampling technique. Data were collected through questionnaires and analyzed using multiple linear regression method. The results show that the problems formulated in this study have been answered. Descriptively, taxpayer compliance is categorized as fairly good. Partially, *digital payment, cooperative compliance*, and tax sanctions have a positive effect on taxpayer compliance of Land and Building Tax (PBB) in Tasikmalaya City. *Digital payment* encourages compliance by providing convenience, speed, and security in the payment process. *Cooperative compliance* improves compliance through clear communication, good service, and the professional attitude of tax officers in assisting taxpayers. Meanwhile, tax sanctions act as a reminder of the *consequences* of late payment. Therefore, the implementation of *digital payment, cooperative compliance*, and tax sanctions consistently and sustainably can improve taxpayer compliance, thereby contributing to the optimization of Land and Building Tax (PBB) revenue and the reduction of tax arrears in Tasikmalaya City.

Keywords: Digital Payment, Cooperative Compliance, Tax Sanctions, Taxpayer Compliance, Property Tax

ABSTRAK

Pengaruh *Digital Payment*, *Cooperative Compliance*, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan di Kota Tasikmalaya.

Oleh:

Nazwa Humaira Kusnadi

NIM: 223403277

Pembimbing I : Dr. Jajang Badruzaman, SE., M.Si., Ak., CA

Pembimbing II : Dr. Irman Firmansyah, S.E., M.Si., Ak., CA

Penelitian ini bertujuan untuk menguji pengaruh *digital payment*, *cooperative compliance*, dan sanksi pajak terhadap kepatuhan wajib pajak dalam membayar PBB di Kota Tasikmalaya, serta menganalisis kondisi *digital payment*, *cooperative compliance*, sanksi pajak, dan kepatuhan wajib pajak. Populasi dalam penelitian ini adalah seluruh wajib pajak PBB di Kota Tasikmalaya sebanyak 337.312 orang, dengan sampel sebanyak 105 responden yang dipilih menggunakan teknik *purposive sampling*. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan metode regresi linear berganda. Hasil penelitian menunjukkan bahwa permasalahan yang dirumuskan dalam penelitian ini dapat terjawab. Secara deskriptif, kepatuhan wajib pajak berada pada kategori cukup baik. Secara parsial, *digital payment*, *cooperative compliance*, dan sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak PBB di Kota Tasikmalaya. *Digital payment* mendorong kepatuhan karena memberikan kemudahan, kecepatan, dan keamanan dalam proses pembayaran. *Cooperative compliance* meningkatkan kepatuhan melalui komunikasi yang jelas, pelayanan yang baik, serta sikap profesional petugas pajak dalam membantu wajib pajak. Sementara itu, sanksi pajak berperan sebagai pengingat atas konsekuensi keterlambatan pembayaran. Dengan demikian, penerapan *digital payment*, *cooperative compliance*, dan sanksi pajak secara konsisten dan berkelanjutan dapat meningkatkan kepatuhan wajib pajak, sehingga berkontribusi dalam optimalisasi penerimaan PBB serta pengurangan tunggakan pajak di Kota Tasikmalaya.

Kata kunci: *Digital Payment*, *Cooperative Compliance*, Sanksi Pajak, Kepatuhan Wajib Pajak, PBB