

# Analysis Of Taxpayer Compliance With The Optimization Of Rural And Urban Land And Building Tax Revenue In Class A Jonggol Regional Tax UPT

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## ABSTRACT

*This study analyzes the taxpayer compliance of Land and Building Tax at the Jonggol Class A Regional Tax UPT 2017-2020. This think about points to decide the level of citizen compliance, to decide the factors and strategies used to optimize P2 PBB revenue. This consider utilized expressive subjective strategy. Information gotten by perception, interviews, writing, and documentation. Thelevelof taxpayers compliance oflandand buildingatthe Class A Jonggol Regional Tax UPT is included in the non-compliance criteria with a proportion of not more than 60% every year from 2017 to 2020. There are internal factors and external factors that affect Land and Building Tax revenue, such as economic conditions, taxpayer awareness of taxes, human resources for tax services, and others. To overcome these factors, several strategies were carried out such as mobile cars, online services, and others.*

**Keywords:** Compliance, Land and Building Tax, Tax Revenue.

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## Introduction

PBBPP adalah payak daerah yang dipungut untuk tanah dan kontruksi di pedesaan atau pekotaan. Pajak daerah dan kota atas tanah dan bangunan dianggap memiliki potensi yang lebih besar dibandingkan pajak daerah lainnya, karena mencakup hampir semua tanah dan bangunan di wilayah tersebut.

Dalam pelaksanaannya, pemerintah daerah memberikan kewenangan kepada Badan Pendapatan Daerah (BAPPENDA) sebagai instansi teknis untuk menyelenggarakan pajak daerah. Unit Pelaksana Teknis (UPT) dibentuk untuk melaksanakan kegiatan teknis membantu administrasi perpajakan daerah. PBB P2 merupakan potensi pajak dari UPT Pajak Daerah Kelas A Jonggol. Dinilai berkontribusi secara signifikan terhadap pendapatan lokal. Namun, hal ini terjadi jika pelaksanaan PBB P2 mencapai tujuannya. Tujuan PBB P2 adalah prediksi atau hasil yang perlu dicapai. Berikut adalah data tujuan dan realisasi PBBPP di UPT Pajak Jonggol

Table 1. United Nations Decree and Realization

Years	Decree	Realization (Rp)	(%)
2017	48.562.398.096	26.533.735.438	54.64
2018	53.469.210.090	28.637.136.554	53.56
2019	57.170.685.020	26.938.972.144	47.12
2020	55.004.651.044	27.657.308.886	50.28

From the table above it can be seen that the implementation of P2-PBB revenues starting in 2017-2020 was not on target. In 2018 there was an increase in P2 PBB sales compared to 2017. However, it experienced a decline in 2019, making 2017-2020 the year with the lowest revenue realization. This proves that the regional and building tax revenues belonging to Satpol PP Class A Jongno are still low. The low realization of PBB-P2 revenue also shows that most taxpayers are still obedient in collecting PBB-P2 taxes.

There are several factors that influence the low realization of PBBPP revenue at UPT Jonggol. Both internal and external factors. This makes the PBB P2 levy not the largest. One of the factors generated by society, such as non-compliance by the public or taxpayers with tax obligations imposed. This is evidenced by the large number of taxpayers who have not paid their taxes for more than five years.

According to research conducted by Regita Rachma Bunga Djolie in 2019, the obstacle to land and building tax compliance in rural and urban areas is the lack of knowledge and ignorance of taxpayers about PBB payments, which the taxpayer is not aware of. Limited understanding of tax laws and penalties for not paying the PBB, economic conditions, and income of taxpayers for failing to fulfill their tax obligations. Needs that encourage taxpayers (WP) to ignore their tax obligations, physical SPPT not obtained by taxpayers, tax debts registered, inefficient and unresponsive services.

In addition, economic factors also affect the acquisition of PBB P2 revenue. In the current situation, in Indonesia as well as almost all countries in any hemisphere are being threatened by the disease COVID-19 (Corona Virus Disease 2019). The pandemic has affected the economic sector and the activities of local entrepreneurs. In a turbulent economy, people are thinking about paying taxes again. This was stated by Farhad Chalid in his study of "Land and Building Tax Payer Compliance (PBB P2) in Rural and Urban Districts of Tutar 2017-2021," where the COVID-19 pandemic has led to an intensification of PBB. Lack of socialization. The authorities are busy fighting the pandemic.

Situations and circumstances like this encourage the government, especially the UPT of regional taxes to develop strategies and make efforts to increase taxpayer compliance so that P2 PBB revenues are more optimal. This strategy should be able to overcome obstacles or factors that influence the implementation of PBBPP in the work area of the Jonggol Tax UPT. This increases the level of WP compliance for rural and urban land and constructions.

Based on the description above, the authors conducted research with the title "Analysis of Taxpayer Compliance Against Optimization of Rural and Urban Land and Building Tax Revenue at the Class A Jonggol Regional Tax UPT". Class A Jonggol Regional Tax UPT." In addition, this research will identify the factors that influence revenue acquisition and strategies implemented to optimize PBB collection within the Jonggol Class A Regional Tax UPT environment. Also provide information for scholars in the field of taxation, by focus on local pays such as PBBPP. It is hoped that this research can become information for other research in the same sector and the results of this research will be considered in regulatory applications, tax collection or law enforcement in the future.

### **Research Method**

This research focuses on the results of Rural and Urban Land and Building Tax (PBBPP) revenue under the Class A Jonggol Regional Tax UPT. In this research, the authors used two types of information: quantitative and qualitative. 2017-2020." The qualitative data of this study on the Class A Jonggol Regional Tax UPT are data related to the general description of the Jonggol Class A Regional Tax UPT but the factors that influence the realization of P2 PBB revenues, influence the author to analyze the phenomena that occur in relation to the impact of the strategy on taxpayers who meet the requirements of PBB P2 UPT Regional Tax Class A Jonggol. The research begins by collecting and defining the data needed for the research, presenting the data, and analyzing the data to complete the research results.

### **Result**

#### **Compliance with Taxpayer Requirements for Rural and Urban Land and Buildings**

Based on research regarding WP compliance with Rural and Urban land and construction taxes, the following is receipt of Rural and Urban land and building tax at the 2017-2020 Class A Jonggol Regional Tax UPT.

Table 1. Penerimaan pajak bumi dan bangunan perdesaan dan perkantoran di UPT pajak daerah kelas A jonggol tahun 2017-2020

Years	Tree		Realization	
	SPPT	Nominal	SPPD	Nominal
2017	238.904	48.689.239.807	131.086	26.533.735.438
2018	247.146	53.597.677.677	138.190	28.637.136.554
2019	263.624	57.304.843.200	139.099	29.814.217.885
2020	273.297	55.140.241.153	87.321	27.657.308.886

From the data above, in order to see the level of compliance of PBBPP payers at UPT Jonggol, it can be calculated using the amount of PBB P2 revenue realization by comparing the targets or guidelines that have been set. Below are the results of PBBPP income for 2017-2020 to see the level of compliance with PBBPP taxpayers

Table 2 Level of Taxpayer Compliance with PBB P2 in 2017-2020 Based on Acceptance

Years	Decree	Realization	(%)	Compliance Level
2017	48.689.239.807	26.533.735.438	54,50	Not Obey
2018	53.597.677.677	28.637.136.554	53,43	Not Obey
2019	57.304.843.200	29.814.217.885	52,03	Not Obey
2020	55.140.241.153	27.657.308.886	50,16	Not Obey

Based on the table, it is known that the basis for land and building taxes in rural and urban areas at UPT Jonggol from 2017-2019 has continued to increase in total nominal value. However, in 2020 there was a decrease compared to the previous year. The percentage of PBB P2 revenue in the Jonggol UPT area has continued to decline from 2017 to 2020. However, if you look at the nominal amount of revenue each year from 2017 to 2019 there has been an increase. This condition is supported by data showing that the number of CPAP increased from 2017 to 2019. It's just that in 2020 there was a decrease in both the number of SPPD and the nominal amount of PBB P2 revenue at UPT Jonggol. With a percentage of not more than 60% per year, the level of taxpayer compliance is included in the non-compliance criteria.

From table 2 it is known that the number of SPPT issued is increasing every year. The number of SPPT issued is in accordance with the number of tax objects registered at the Class A Jonggol Regional Tax UPT. While the SPPD (Regional Tax Payment Letter) is proof of payment of the SPPT that has been paid. There are several reasons for the large number of SPPT: 1. Mutation of SPPT, Mutation of SPPT is carried out in the event of a change in the object/subject of taxation or correction of data on a plot of land or building area. SPPT mutations can be divided into two parts, namely partial mutations and full mutations. Partial transfers of IPNT are issued when information on tax objects/subjects changes, which is caused by division or accession of tax objects and changes in tax objects in connection with the transfer of rights in connection with inheritance, sales or grants. All SPPT mutations are issued when the tax object/subject data is changed. 2. New registration, new registration is carried out in terms of registration by the Taxpayer of a tax object that is not registered. 3. Deletion or cancellation of SPPT, deletion or cancellation of SPPT is carried out if there is an SPPT that should not have been issued.

These things can affect the number of SPPT given each year. Accordingly, the main tax provisions will change annually.

To find out the compliance of WP on rural and urban land and buildings in the Jonggol UPT area, in this study the authors used an indicator of the number of SPPT paid against the number of SPPT issued in the current year. This indicator can be used to analyze the suitability of taxpayers for rural and urban land and buildings. For this reason, it is necessary to calculate the percentage of PBBPP payer compliance at UPT Jonggol in 2017-2020. The formula for the level of compliance is as follows:

$$\text{PBB P2 Repayment Compliance} = \frac{\text{Paid SPPT}}{\text{SPPT Issued}} \times 100\%$$

- First. Tahun 2017 :  $131.086/238.904 \times 100\% = 54,87\%$
- Second. Tahun 2018 :  $138.190/247.146 \times 100\% = 55,91\%$
- Third. Tahun 2019 :  $139.099/263.624 \times 100\% = 52,76\%$
- Fourth. Tahun 2020 :  $87.312/273.297 \times 100\% = 31,95\%$

Based on the measurement results, it is known that the compliance level of PBBPP payers at the Class A Jonggol Regional Tax UPT for 2017-2020 is as follows:

Table 3 Compliance Level of Land and Building Taxpayers in Rural and Urban Areas at the Class A Jonggol Regional Tax UPT 2017-2020 year

Years	SPPT	SPPD	Uncollected SPPT	%	Level Obedience
2017	238.904	131.086	107.818	54,87%	Not Obey
2018	247.146	138.190	108.956	55,91%	Not Obey
2019	263.624	139.099	124.525	52,76%	Not Obey
2020	273.297	87.312	185.985	31,95%	Not Obey

Table 3 shows that the percentage of land and building payer compliance at the Class A Jonggol Regional Tax UPT from 2017 to 2020 falls into the non-compliant criteria. In 2017, 238,904 SPPTs were issued, while 131,086 SPPTs were paid, so that in 2017 there were 107,818 SPPTs that were not collected with a percentage of 54.87%. In 2018, the SPPT issued increased to 247,146 SPPT and the realization also increased to 138,190 SPPT, so the percentage also increased to 55.91%. Even so, uncollected SPPT also experienced an increase, namely 108,956 SPPT. In 2019, this year the number of SPPT was 263,624 and the number of SPPD was 139,099 so that the number of uncollected SPPT was 124,524 with a compliance percentage of 52.76%. In 2020 SPPT increased from the previous year to 273,297 and the realization was 87,312, so there was a significant decrease from the previous year's realization, causing the number of uncollected SPPT to also increase to 185,985, so the percentage of compliance decreased from the previous year to 31.95%.

The level of P2 PBB taxpayer compliance with the lowest percentage occurred in 2020. It should be noted that 2020 was the year when the pandemic started in Indonesia caused by the spread of COVID-19 (Corona Virus Disease 2019). This pandemic has created problems in various fields, one of which is the economic sector. The economic sector has been badly affected by this pandemic. The influence of the community's economy also affects the realization of PBB P2 revenue at UPT Jonggol. Based on table 7 above, in 2020 the percentage of PBB-P2 revenue will only reach 31.95%. According to the Regional Coordinators for each sub-district, most taxpayers choose not to pay taxes due to the current economic conditions. Even UPT offices and tax services sometimes have to be stopped or temporarily closed as a result of this pandemic in order to suppress the spread of the COVID-19 virus.

**Factors Affecting the Realization of Land and Building Tax Revenue in Rural and Urban Areas at UPT Regional Tax Class A Jonggol**

In this study, the authors concluded that several factors influenced PBBPP income at the Class A Jonggol Regional Tax UPT. These factors are divided into two:

### **Internal factors**

Internal causes are factors caused by UPT. Internal factors that occur include:

First. Lack of tax service field officers

To be able to optimize PBBPP revenue, adequate officers are needed in terms of the number and ability of officers in collecting Land and Building Tax. At the Jonggol Tax UPT there are still officers who have concurrent assignments, so that the completion of work is not optimal. In addition, this lack of officers has an effect on tax services which results in limited tax services being carried out.

Second. There are officers who commit violations

In the PBB-P2 collection system, UPT tax officers are assisted by Village Field Officers (PLD) in their implementation. The PLD is in charge of distributing SPPT and is given the authority to distribute SPPT books 1 and 2, where books 3, 4 and 5 are carried out by the UPT directly. Each village has two PLD, in the field the PLD is assisted by other village officials such as the head of the RT. So, taxpayers can pay off the SPPT through the Head of the RT or PLD respectively. However, in practice, there are still individuals who abuse this authority. Where the taxpayer has paid the SPPT but was not paid by the person so that the status is still outstanding in the tax office system or records.

Third. Lack of effectiveness in the distribution of SPPT

SPPT distribution is carried out every year through direct PLD or UPT. Even so, it is not uncommon in the field to find taxpayers who do not or have not received the current year's SPPT. In fact, it was found that many SPPT had not been distributed to taxpayers and were still in their respective village apparatus. In addition, several problematic SPPTs were found, such as SPPTs where there was no PBB-P2 object and SPPTs whose names and/or addresses were unknown.

Fourth. Lack of socialization by the UPT

Dissemination of tax knowledge is very necessary, considering that there are still many people who do not understand taxation. Most of the village people in the UPT Jonggol area have a low level of education, so their knowledge of taxes is still low.

### **External Factors**

External causes are factors that originate or arise from the payer himself. The following are external factors that affect land and building tax revenue at the Class A Jonggol Regional Tax UPT:

First. Factors of economic conditions

Based on the results of interviews conducted with regional coordinators, heads of administrative sub-divisions, economic factors are the main factors influencing PBB-P2 revenue. Most of the people in the villages that are included in the working area of the UPT work as farmers, making it difficult to pay taxes. Especially in the conditions of the COVID-19 pandemic, the people's economy is affected.

Second. Low awareness and understanding of taxes

The low awareness of taxpayers to pay taxes greatly affects PBB-P2 revenue. Awareness of taxpayers in paying taxes is inseparable from the knowledge of taxpayers regarding tax obligations. Having knowledge creates awareness. Among the five sub-districts that are included in the work area of the Jonggol Tax UPT, Jonggol Sub-District and Klapanunggal Sub-District are the top two sub-districts in terms of paying PBB P2 compared to other sub-districts. The following is the SPPT data paid by the sub-district.

The data in table 4 shows that the Jonggol and Klapanunggal sub-districts have paid the most, this can be influenced by the location of these sub-districts which are closest to the UPT office and also these two sub-districts are already areas with more developed economic development than other sub-districts

Third. There are still many who have not registered tax objects

In the work area of the Class A Jonggol Regional Tax UPT there are still many tax objects that have not been registered. If the tax object is not registered, the object cannot be taxed. Of course this will affect the acceptance of PBB-P2.

Fourth. The taxpayer is not domiciled at the address of the tax object  
 In the field, it is found that the address of the tax subject is far away from the tax object. So that it creates difficulties in billing the tax object. In addition, the distribution of SPPT was also hampered as a result, the SPPT became uncollectible. Based on the 2020 DHKP (List of Tax Assessment Assemblies), it can be seen that the address of the payak object that is different from the address of the payer is as follows:

Table 4 SPPT Paid per District 2017-2020

Subdistrict	Years				Amount
	2017	2018	2019	2020	
<b>Klapanunggal</b>	25.741	29.191	31.661	27.417	114.010
<b>Jonggol</b>	36.126	39.443	40.601	28.283	144.453
<b>Cariu</b>	23.054	23.082	21.696	11.600	79.432
<b>Tajungsari</b>	19.887	20.436	19.614	8.055	67.992
<b>Sukamakmur</b>	26.295	26.028	25.527	11.957	89.807

From the data above, it can be seen that the number of DHKP in the Class A Jonggol Regional Tax UPT in 2020 totaled 270,838 spread across five sub-districts. From the table it is known that the number of taxpayers who are not domiciled at the address of the tax object is 56,846, which means that 20.99% of taxpayers are not domiciled at the address of the tax object.

The strategy used to optimize PBBPP revenue

With the existence of several factors that affect the realization of PBBPP revenue at UPT Jonggol, UPT can determine the strategy to be carried out to optimize PBB-P2 revenue. The strategies undertaken are as follows:

First. Tax Relaxation

In an effort to overcome the impact of the COVID-19 pandemic which has affected the economy, it has also affected rural and urban land and building taxes, the Bogor Regency administration has provided tax relaxation, especially PBB-P2. This tax relaxation is expected to optimize PBB-P2 revenue. The following is the PBB-P2 relaxation program: a. 25% principal reduction for payments made between 4 January and 31 March 2021, waiver of administrative fines for PBB-P2 receivables through 2011 and 10% reduction in 2012 tax principal and reduction of admin penalties for PBB receivables from 2012 to 2020, and no subject to PBB-P2 for individual taxpayers with a tax value of up to IDR 50,000. B. Reducing PBBPP rates by 20% and eliminating administrative fines for the financial year up to 2016 in the payment period April 1 to December 31, 2021. C. Extension of tax relaxation by reducing the PBB-P2 principal of 5% for the 2021 tax year, eliminating administrative sanctions for 2017-2020 for those who pay off as of 1 April-31 August 2021. d. Extension of tax deductions by eliminating administrative fines for the 2017-2021 PBBPP.

Second. Car around

In addition to tax services carried out at the UPT office, in an effort to optimize PBB-P2 revenue the UPT Class A Jonggol Regional Tax provides services with mobile cars. According to the Head of the TU Sub-Division, mobile cars are a PBB-P2 collection system called the bjola pick-up system. Mobling is carried out on a scheduled basis in each sub-district or village. On Mondays in Klapanunggal District, Tuesdays in Cariu District, Wednesdays in Sukamakmur District, and Thursdays in Tanjungsari District. Sometimes mobling is done in several places in a day. In addition, to optimize PBB-P2 revenue, sometimes services are still carried out on holidays such as Saturdays and Sundays.

Third. Issuance of letters of appeal and warnings

An appeal letter is issued if the taxpayer does not pay taxes after the due date in the current year. Meanwhile, a warning letter is issued if the taxpayer does not pay taxes for more than five years. For the warning letter there is warning 1 and warning 2 which will then be delegated to Bappenda followed by summons to the prosecutor's office.

Fourth. Collaborate with other parties for PBB-P2 payments

Apart from paying through PLD or other village officials or directly to the UPT, PBB-P2 payments can already be made at BRI Bank, BJB Bank, post office, Alfamart, Indomaret, Bukalapak and Tokopedia.

Fifth. Online services

In order to make it easier for taxpayers, the local government has provided online services, such as the service for requesting a copy of the SPPT with the E-SPPT and/or by visiting the web address.

Table 5 Number of Taxpayers Not Domiciled at Tax Object Addresses for 2020

Subdistrict	DHKP amount	The taxpayer is not domiciled at the address of the tax object
Tanjungsari	34.080	4.584
Jonggol	88.136	25.033
Klapanunggal	66.299	16.718
Cariu	33.011	4.559
Tajungsari	49.312	5.952
Jumlah	270.838	56.840

In this research it was found that the level of obedience of PBBPP payers at the Class A Jonggol Regional Tax UPT changes every year. The level of compliance can be seen from two indicators, the first is the number of SPPT that can be paid and the second is the realization of PBB P2 revenue. The percentages of these two indicators differ each year, here is a graph of the differences

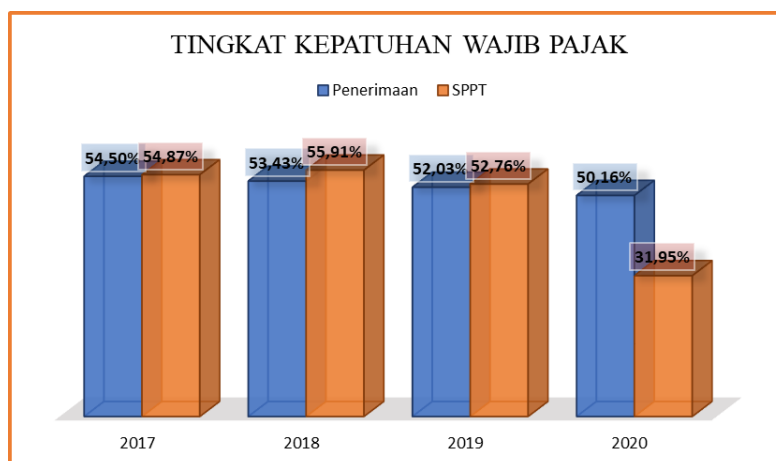


Figure 1 Compliance Level of Rural and Urban Land and Building Taxpayers Year 2017-2020

From the graph above it can be seen that the level of compliance with PBB P2 taxpayers in 2017-2020 has fluctuated. The situation goes up and down. The percentage shows the level of compliance of PBBPP taxpayers at UPT Jonggol included in the non-compliance criteria. Where the percentage is not more than 60%. This level of compliance is assessed from the number of SPPT issued and SPPT paid in the current tax year. In addition, the level of compliance is also assessed from the nominal PBB P2 revenue. The percentage of compliance level between paid SPPT and nominal revenue is different because the amount of tax payable that is paid is different for each SPPT. In the period from 2017 to 2020 compliance with PBB-P2 payments was highest in 2018 which reached 55.91% if based on the SPPT that was paid while based on receipts there was a decrease from the previous year. In the following years it continued to decline. The results of this research are in accordance with research conducted by (Permana, 2019) entitled "Analysis of Rural and Urban Land and Building Taxpayer Compliance in Sedahan Seririt District in 2011-2015", where taxpayer compliance continues to decline from year to year.

This decrease resulted from the impact of the pandemic that occurred in Indonesia, the pandemic affected the compliance of payers to pay off payments so that the PBB-P2 income was also affected. However, the pandemic is not the main factor for non-compliance by PBB-P2 taxpayers at the Jonggol Tax UPT. The reason is, before the pandemic the level of compliance with PBBPP payers was still low. Lack of compliance with PBBPP payers that affects PBB P2 revenue. The lower the taxpayer compliance, the smaller the realized PBB P2 income at the Jonggol Tax UPT.

The effect of WP compliance on the realization of PBB-P2 revenue is inseparable from the taxpayer's awareness and understanding of the applicable tax obligations that must be complied with. If the awareness and understanding of the taxpayer is high, then the level of compliance will increase. In order for this to be realized, it is necessary to socialize knowledge about taxation, especially land and building taxes in rural and urban areas.

The size is inseparable from the efficiency of the tax officer as well as the extent to which tax revenue is realized. Adequate tax officials both in terms of capacity and number will be able to optimize PBB-P2 revenue. Starting from distribution, billing, and payment.

In order to optimize rural and urban land and building tax revenues, a strategy is implemented that can optimize the realization of PBB-P2 revenues. The Class A Jonggol Regional Tax UPT has implemented several strategies. To be able to optimize PBB-P2 revenue during the COVID-19 pandemic, the regional government of Bogor Regency has provided a tax relaxation of PBB-P2 by reducing the basic PBB-P2 provisions in the current year and eliminating administrative sanctions that apply until the end of the year.

In addition, the Class A Jonggol Regional Tax UPT implements a pick-up ball strategy, this strategy is carried out in the form of a mobile car. Taxpayers can make PBB-P2 payments when there is a moving schedule in the sub-district or in their respective villages so that it makes it easier for taxpayers to pay taxes. This strategy is considered capable of optimizing revenue because it is an easier and more reliable tool for taxpayers. In addition to the pick-up strategy, to make it easier for taxpayers to pay taxes, payments can be made at Bank BRI, Bank BJB, Bukalapak, Tokopedia, post offices, Alfamart and Indomaret. The local government has worked closely with these agencies to make it easier to pay taxes so that tax revenue can be optimal. In terms of services, the government has also prepared an online service site that can be accessed easily. To deal with taxpayers who are disobedient in paying taxes or who have been in arrears for several years, UPT Jonggol will issue a warning letter if the WP has not paid taxes after the stipulated maturity and will issue a warning letter for taxpayers who are in arrears of taxes for more than five years. There are two appeal letters, namely appeal letter 1 (one) and appeal letter 2 (two). Letter of appeal 1 (one) is the first letter of appeal issued and is valid for 7 (seven) working days, if after 7 (seven) working days the taxpayer has not paid off the outstanding PBB-P2, a 2nd (two) warning letter will be issued. The second warning letter is also valid for 7 (seven) working days, if it is still in arrears, a summons will be made by the prosecutor's office regarding the outstanding PBB-P2.



## Conclusion

The results of research conducted at the Class A Jonggol Regional Tax UPT obtained the following conclusions: First, the obedience of PBBPP payers at the Jonggol Tax UPT in 2017-2020 is still low. Judging from the number of SPPT paid with outstanding SPPT in 2017 it was 54.87%, in 2018 it increased to 55.91% while in 2019 it decreased to 52.76% and in 2020 it also decreased to 31.95%.

Second, there are several things that affect PBBPP revenue at the Jonggol Tax UPT, these factors are classified into two, internal factors and external factors. Internal factors that affect PBB P2 revenue include the lack of tax service field officers, the existence of unscrupulous officers who commit violations, the ineffective distribution of SPPT, and the lack of socialization by the UPT. In addition, there are external factors that also affect PBB P2 revenue at the Jonggol Tax UPT, such as economic conditions, low tax awareness and knowledge of taxpayers, many have not registered tax objects, and taxpayers do not live at the address of the tax object. Third, so that the acceptance of PBB P2 at the Jonggol Tax UPT is more optimal, several strategies or efforts are carried out by the UPT, including carrying out a strategy of picking up balls with mobile cars, issuing systematic and routine appeal letters and warning letters, working with parties -other parties for P2 PBB payments to make it easier for taxpayers, besides that services are also carried out online.

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