

**PENGARUH INOVASI PELAYANAN, PENGETAHUAN PERPAJAKAN,
DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB
PAJAK PBB-P2 DI KECAMATAN GENTENG**

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ABSTRAK

Penerimaan pajak daerah yang bersumber dari PBB-P2 di Kecamatan Genteng masih tergolong rendah bahkan mengalami penurunan dalam kurun waktu 3 (tiga) tahun terakhir. Hal ini dapat dipengaruhi beberapa faktor, seperti inovasi pelayanan yang tidak merata, kurangnya pengetahuan perpajakan, dan tingkat kesadaran wajib pajak yang rendah. Penelitian ini bertujuan untuk menganalisis pengaruh inovasi pelayanan, pengetahuan perpajakan, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak PBB-P2 di Kecamatan Genteng, Kabupaten Banyuwangi. Penelitian ini menggunakan pendekatan kuantitatif asosiatif dengan populasi seluruh wajib pajak PBB-P2 di Kecamatan Genteng sebanyak 41.585 wajib pajak. Sampel sebanyak 100 responden ditentukan menggunakan metode *non-propability sampling* dengan teknik *purposive sampling*. Data primer dikumpulkan melalui kuesioner berbasis skala Likert. Analisis data dilakukan menggunakan analisis deskriptif, uji kualitas data, uji asumsi klasik, dan uji hipotesis menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa inovasi pelayanan, pengetahuan perpajakan, dan kesadaran wajib pajak berpengaruh positif signifikan terhadap kepatuhan wajib pajak dalam membayar PBB-P2.

Kata kunci: inovasi pelayanan, pengetahuan perpajakan, kesadaran wajib pajak, kepatuhan wajib pajak

**THE INFLUNCE OF SERVICE INNOVATION, TAXATION KNOWLEDGE,
AND TAXPAYER AWARENESS ON LAND AND BUILDING TAXPAYER
COMPLIANCE IN GENTENG DISTRICT**

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ABSTRACT

Regional tax revenues from land and building tax in Genteng District are still relatively low and have even decreased over the last 3 (three) years. This can be influenced by several factors, such as uneven service innovation, lack of taxation knowledge, and low level of taxpayer awareness. This research aims to analyze the influence of service innovation, taxation knowledge, and taxpayer wareness on land and building taxpayers in Genteng District, Banyuwangi Regency. This research uses an associative quantitative approach with a population of all land and building taxpayers in Genteng District of 41.585 taxpayers. A sample of 100 respondents was determined using a non-probability sampling method with a purposive sampling technique. Primary data were collected trhough a Likert-scale questionnaire. Data analysis was carried out using desvriptive analysis, data quality testing, classical assumption testing, and hypotesis testing using multiple linear regression. The results of this study indicate that service innovation, taxation knowledge, and taxpayer awareness has a positive and significant effect on taxpayer compliance in paying land and bulding tax.

Keywords: service innovation, taxation knowledge, taxpayer wareness, taxpayer clompliance