

**PENGARUH PERSEPSI NJOP DAN TINGKAT PENDAPATAN, SERTA  
KESESUAIAN SPPT TERHADAP KEPATUHAN WAJIB PAJAK BUMI  
DAN BANGUNAN KABUPATEN BULELENG**

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**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh persepsi NJOP, persepsi tingkat pendapatan, serta kesesuaian SPPT terhadap kepatuhan Wajib Pajak Bumi dan Bangunan Kabupaten Buleleng. Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian kausal. Populasi dalam penelitian ini adalah seluruh wajib pajak bumi dan bangunan di Kabupaten Buleleng, dengan sampel yang ditentukan menggunakan teknik *proportional stratified random sampling*. Data dikumpulkan melalui penyebaran kuesioner secara langsung kepada responden, kemudian dianalisis menggunakan analisis regresi linier berganda dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa (1) persepsi NJOP berpengaruh positif terhadap kepatuhan wajib pajak bumi dan bangunan, (2) persepsi tingkat pendapatan berpengaruh positif terhadap kepatuhan wajib pajak bumi dan bangunan dan (3) kesesuaian SPPT berpengaruh positif terhadap kepatuhan wajib pajak bumi dan bangunan. Temuan ini menunjukkan bahwa semakin positif persepsi wajib pajak terhadap kewajaran serta kesesuaian NJOP, semakin baik persepsi wajib pajak terhadap tingkat pendapatan yang dimilikinya, serta semakin sesuai informasi yang tercantum dalam SPPT dengan kondisi objek pajak yang sebenarnya, maka tingkat kepatuhan wajib pajak dalam memenuhi kewajiban Pajak Bumi dan Bangunan akan semakin meningkat.

Kata kunci: Persepsi NJOP, Persepsi Tingkat Pendapatan, Kesesuaian SPPT, Kepatuhan Wajib Pajak.

***THE EFFECT OF PERCEIVED NJOP, PERCEIVED INCOME LEVEL,  
AND SPPT SUITABILITY ON LAND AND BUILDING TAXPAYER  
COMPLIANCE IN BULELENG REGENCY***

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***ABSTRACT***

*This study aimed to analyze the effect of perceived NJOP, perceived income level, and SPPT suitability on Land and Building Taxpayer compliance in Buleleng Regency. This study employed a quantitative approach with a causal research design. The population of this study consisted of all Land and Building Taxpayers in Buleleng Regency, while the sample was determined using the proportional stratified random sampling technique. Data were collected through the direct distribution of questionnaires to respondents and were subsequently analyzed using multiple linear regression analysis with the assistance of SPSS software. The results showed that (1) perceived NJOP had a positive effect on Land and Building Taxpayer compliance; (2) perceived income level had a positive effect on Land and Building Taxpayer compliance, and (3) SPPT suitability had a positive effect on Land and Building Taxpayer compliance. These findings indicated that the more positive taxpayers' perceptions of the fairness and appropriateness of NJOP, the better their perceptions of their income level, and the more suitable the information contained in the SPPT was to the actual condition of the taxable property, the higher the level of taxpayer compliance in fulfilling Land and Building Tax obligations.*

*Keywords: Perceived NJOP, Perceived Income Level, SPPT Suitability, Taxpayer Compliance.*