

**PENGARUH PERUBAHAN TARIF, TINGKAT PENGHASILAN, DAN
DISTRIBUSI SPPT TERHADAP PENERIMAAN PAJAK BUMI DAN
BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) DI
KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh perubahan tarif, tingkat penghasilan, dan distribusi SPPT terhadap penerimaan PBB-P2. Penelitian ini menggunakan pendekatan kuantitatif dengan desain kausal. Populasi dalam penelitian ini adalah seluruh wajib pajak PBB-P2 di Kabupaten Buleleng tahun 2024 sebanyak 301.966 wajib pajak, dengan sampel sebanyak 119 responden yang ditentukan menggunakan teknik *purposive sampling*. Data dikumpulkan melalui penyebaran kuesioner secara langsung kepada responden, kemudian dianalisis menggunakan analisis regresi linear berganda dengan bantuan program SPSS versi 27. Hasil penelitian menunjukkan bahwa (1) perubahan tarif berpengaruh positif dan signifikan terhadap penerimaan PBB-P2, (2) tingkat penghasilan juga berpengaruh positif dan signifikan terhadap penerimaan PBB-P2, dan (3) distribusi SPPT berpengaruh positif dan signifikan terhadap penerimaan PBB-P2. Temuan ini menunjukkan bahwa semakin tepat kebijakan perubahan tarif, semakin tinggi tingkat penghasilan wajib pajak, serta semakin optimal distribusi SPPT, maka penerimaan PBB-P2 akan semakin meningkat.

Kata Kunci: Perubahan tarif, tingkat penghasilan, distribusi SPPT, penerimaan PBB-P2.

***THE EFFECT OF CHANGES IN RATES, INCOME LEVELS, AND SPPT
DISTRIBUTION ON RURAL AND URBAN LAND AND BUILDING TAX
(PBB-P2) REVENUE IN BULELENG REGENCY***

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ABSTRACT

This study aims to examine the effect of changes in tax rates, income levels, and SPPT distribution on PBB-P2 revenue. This research applies a quantitative approach with a causal research design. The population of this study includes all PBB-P2 taxpayers in Buleleng Regency in 2024, totaling 301.966 taxpayers. A sample of 119 respondents was selected using a purposive sampling technique. Data were collected through the direct distribution of questionnaires and were analyzed using multiple linear regression with the assistance of SPSS version 27. The results indicate that (1) changes in tax rates have a positive and significant effect on PBB-P2 revenue, (2) income level also has a positive and significant effect on PBB-P2 revenue, and (3) SPPT distribution has a positive and significant effect on PBB-P2 revenue. These findings suggest that more appropriate tariff policies, higher income levels of taxpayers, and more optimal SPPT distribution are associated with increased PBB-P2 revenue.

Keywords: tariff changes, income level, SPPT distribution, PBB-P2 revenue.