

E-Payment, Public Trust, And Taxpayer Awareness in Land and Building Tax Compliance Evidence from Nanggung Village, Indonesia (2021-2024)

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Abstract: In Nanggung Village, PBB realization fell from 89.33% in 2022 to 74.29% in 2024; earlier findings on digital payment, trust, awareness, and compliance vary. **Objective:** This study examined how e-payment use, public trust, and taxpayer awareness relate to PBB payment compliance among registered taxpayers in Nanggung Village, Serang Regency, Banten. **Method:** A quantitative associative survey used incidental sampling to recruit 100 of 1,585 registered taxpayers. Responses to a five-point questionnaire were analyzed with descriptive statistics, item-validity and Cronbach's alpha checks, assumption tests, multiple regression, t and F tests, and R-squared in SPSS (versions 29 and 30 are reported). **Findings:** Coefficients were 0.217, 0.192, and 0.573, with reported t-test p values below .001. All four Cronbach's alpha values (0.304-0.460) were below 0.60; ANOVA sums of squares imply R-squared = 0.537, whereas the model summary reports 0.846. **Implications:** Local tax authorities can review digital-payment access and taxpayer outreach after the outputs are reconciled. **Originality:** The study examines these factors together in a village-level PBB setting during declining realization. **Keywords:** Land and Building Tax; e-payment system; public trust; taxpayer awareness; tax compliance; Nanggung Village

INTRODUCTION

Land and Building Tax (PBB) is an important source of local revenue, and local administration gives regional governments responsibility for collection and service delivery (Oktavina, 2024). In Nanggung Village, recorded realization was 73.57% in 2021, rose to 89.33% in 2022, then fell to 84.60% in 2023 and 74.29% in 2024. This shortfall matters for local development and signals continuing compliance challenges. Studies of PBB payment compliance in village and urban settings identify taxpayer awareness, service conditions, trust, and personal circumstances as relevant factors, although their findings and settings vary (Novrianto & Rachmawati, 2021; Umbaran, Padnyawati, & Pratiwi, 2022; Abdullah, Tuli, & Pakaya, 2022).

Electronic payment may reduce travel and procedural barriers, but access alone may not ensure compliance. The Technology Acceptance Model explains technology acceptance through perceived usefulness and ease of use (Davis, 1989). Indonesian studies of electronic filing and tax systems report associations with taxpayer compliance, including research on PBB taxpayers in Kerten and individual taxpayers at KPP Pratama Jakarta Sawah Besar Dua (Defitri, Yona, & Maison, 2020; Kemalaningrum & Octaviani, 2020; Ameliyaningsih & Jannah, 2022). Those settings differ from village-level PBB payments, leaving the relationship between e-payment use and compliance in Nanggung to be examined.

Trust in public institutions may support voluntary tax compliance, while taxpayers' perceptions of enforcement also shape their behavior (Kirchler, Hoelzl, & Wahl, 2008). The Theory of Planned Behavior links intention to attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). PBB studies have examined trust and awareness alongside compliance; research in village and city settings reports positive associations for some of these factors (Wilestari & Ramadhani, 2020; Hidayat & Wati, 2022; Permana &

Susilowati, 2021; Suci, Putri, & Eprianto, 2023). These findings make trust and awareness plausible correlates, but do not establish that their relationships are uniform across local contexts.

Prior findings are not consistent. In a study of 120 PBB taxpayers in Yogyakarta, taxpayer awareness was not significantly associated with compliance, whereas tax socialization was (Aji, Jati, & Asmarawati, 2024). This variation leaves open whether e-payment use, public trust, and taxpayer awareness jointly relate to PBB payment compliance in Nanggung, particularly after the village's realization ratio declined following 2022. This study therefore examines the partial and simultaneous associations of these three factors with self-reported PBB payment compliance among registered taxpayers in Nanggung Village, Serang Regency, Banten, Indonesia.

RESEARCH METHOD

This study used a quantitative associative survey to examine the relationships of e-payment system use, public trust, and taxpayer awareness with Land and Building Tax (PBB) payment compliance. The study was conducted in Nanggung Village, Kopo District, Serang Regency, Banten Province. Primary data were collected directly from taxpayers through a questionnaire.

The population comprised 1,585 registered PBB taxpayers in Nanggung Village. The Slovin formula yielded a sample estimate of 94.06; the study set the target at 100 respondents. Incidental sampling was used to recruit taxpayers encountered by the researchers who met the study criteria.

Data were collected with a five-point Likert questionnaire scored from 1 (strongly disagree) to 5 (strongly agree). The independent variables were e-payment system use (X1), public trust (X2), and taxpayer awareness (X3); the dependent variable was PBB payment compliance (Y). E-payment items covered ease, speed and efficiency, transaction security, and access to proof of payment. Trust items covered tax administration, the payment system, fairness of collection, and use of tax revenue for public purposes. Awareness items covered tax obligations, the role of tax in development, consequences of noncompliance, and timely payment. Compliance items covered timely payment, the amount paid, procedures, and fulfillment of PBB obligations.

The source text identifies IBM SPSS Statistics version 29, while the source notes for Tables 2 and 3 identify version 30. The software version requires confirmation. The multiple regression model was:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where Y = PBB payment compliance; X1 = e-payment system use; X2 = public trust; X3 = taxpayer awareness; α = intercept; β_1 - β_3 = regression coefficients; and ε = error term.

The analysis included descriptive statistics, item validity and reliability checks, and classical assumption tests for normality, multicollinearity, and heteroscedasticity. Hypotheses were examined with multiple linear regression, t tests for partial associations, an F test for the joint association, and R-squared summaries. The reported outputs are presented as supplied; they are not treated as statistical validation because the reported reliability values fall below the stated threshold and model-fit values conflict.

RESULT AND DISCUSSION

Research Setting and Participants

The study covered registered PBB taxpayers in Nanggung Village, Kopo District, Serang Regency. It examined e-payment system use, public trust, and taxpayer awareness in relation to payment compliance. These factors address access to payment, confidence in tax administration, and taxpayers' willingness to fulfill their obligations.

Nanggung Village covers approximately 7.68 km² and includes agricultural land and residential areas. The source also describes local industrial, small-business, education, health, and religious activities. The village's development priorities include community participation, local economic potential, fairness, openness, and social oversight.

Questionnaires were distributed to PBB taxpayers listed in Nanggung Village and recorded as recipients of a Tax Due Notification Letter (SPPT). Village records cited in the source listed 1,585 SPPTs through March 2024. The study targeted 100 respondents.

Descriptive Statistics**Table 1.** Descriptive Statistics

	N Statistic	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic
X1	100	18	25	22.55	1.789
X2	100	16	25	22.56	1.849
X3	100	18	25	23.07	1.833
Y	100	19	25	23.41	1.621
Valid N (listwise)	100				

Source: SPSS output (version 29 as reported, 2026).

All four variables have 100 observations. E-payment system scores ranged from 18 to 25 ($M = 22.55$, $SD = 1.789$), while public trust scores ranged from 16 to 25 ($M = 22.56$, $SD = 1.849$). These are the descriptive values reported in Table 1.

Taxpayer awareness scores ranged from 18 to 25 ($M = 23.07$, $SD = 1.833$). PBB payment compliance scores ranged from 19 to 25 ($M = 23.41$, $SD = 1.621$). The mean scores are near the upper end of the five-item scale totals; these descriptive results do not resolve the instrument reliability issue reported below.

Item Validity and Reliability**Table 2.** Item Validity Results

Variable	Item	Critical r	Calculated r	Status
E-Payment System (X1)	X1.1	0.196	0.473	Valid
	X1.2	0.196	0.394	Valid
	X1.3	0.196	0.528	Valid
	X1.4	0.196	0.600	Valid
	X1.5	0.196	0.498	Valid
Public Trust (X2)	X2.1	0.196	0.496	Valid
	X2.2	0.196	0.555	Valid
	X2.3	0.196	0.601	Valid
	X2.4	0.196	0.603	Valid
	X2.5	0.196	0.411	Valid
Taxpayer Awareness (X3)	X3.1	0.196	0.333	Valid
	X3.2	0.196	0.632	Valid
	X3.3	0.196	0.583	Valid
	X3.4	0.196	0.692	Valid
	X3.5	0.196	0.622	Valid
PBB Payment Compliance (Y)	Y.1	0.196	0.506	Valid
	Y.2	0.196	0.578	Valid
	Y.3	0.196	0.433	Valid
	Y.4	0.196	0.565	Valid
	Y.5	0.196	0.631	Valid

Source: Data processed in SPSS version 30 as reported (2026).

The reported calculated item correlations range from 0.333 to 0.692, above the stated critical r value of 0.196 for all 20 items. Table 2 therefore retains the source's item-level validity labels. These results should be read together with the reliability results, which do not meet the stated alpha threshold.

Table 3. Reliability Results

No.	Variable	Minimum alpha	Observed Cronbach's alpha	Status
1	E-Payment System	0.60	0.362	Below threshold
2	Public Trust	0.60	0.339	Below threshold
3	Taxpayer Awareness	0.60	0.460	Below threshold
4	PBB Payment Compliance	0.60	0.304	Below threshold

Source: Data processed in SPSS version 30 as reported (2026).

The reported Cronbach's alpha values are 0.362 for e-payment system use, 0.339 for public trust, 0.460 for taxpayer awareness, and 0.304 for PBB payment compliance. Each value is below the table's stated minimum of 0.60. The accompanying source text incorrectly describes the measures as exceeding the threshold and as reliable. On the reported figures, reliability is not established; the values should be checked against the original SPSS output before any inferential conclusions are accepted.

Classical Assumption Checks

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.10306653
Most Extreme Differences	Absolute	.074
	Positive	.043
	Negative	-.074
Test Statistic		.074
Asymp. Sig. (2-tailed) ^c		.200d

The Kolmogorov-Smirnov output reports a test statistic of 0.074 and an asymptotic two-tailed significance of 0.200. This value is above 0.05, so the reported test does not indicate a departure from normality. This single diagnostic does not resolve the reliability or model-fit inconsistencies.

Table 5. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.747	.818		2.135	.035		
	X1	-.036	.034	-.128	-1.067	.289	.692	1.445
	X2	.039	.034	.136	1.136	.259	.698	1.433
	X3	-.048	.030	-.175	-1.603	.112	.829	1.206

a. Dependent Variable: Y

The reported tolerance values are 0.692 for X1, 0.698 for X2, and 0.829 for X3; the corresponding VIF values are 1.445, 1.433, and 1.206. These values are within the cutoffs cited in the source (tolerance above 0.10 and VIF below 10). This diagnostic addresses collinearity only.

Table 6. Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.747	.818		2.135	.035
	X1	-.036	.034	-.128	-1.067	.289
	X2	.039	.034	.136	1.136	.259
	X3	-.048	.030	-.175	-1.603	.112

a. Dependent Variable: absresid

The absolute-residual output reports significance values of 0.289 for X1, 0.259 for X2, and 0.112 for X3, each above 0.05. The source therefore reports no significant association with the absolute residuals in this test. This result does not establish instrument reliability or validate the regression conclusions.

Multiple Linear Regression**Table 7.** Multiple Linear Regression Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.966	.692		1.396	.166
	X1	.217	.028	.261	7.624	<.001
	X2	.192	.029	.227	6.665	<.001
	X3	.573	.025	.703	22.480	<.001

a. Dependent Variable: Y

The coefficient table reports the following fitted equation:

$$Y = 0.966 + 0.217X1 + 0.192X2 + 0.573X3$$

The reported intercept is 0.966. The unstandardized coefficients are 0.217 for e-payment system use, 0.192 for public trust, and 0.573 for taxpayer awareness. Each coefficient is positive in the reported model; the standardized coefficients are 0.261, 0.227, and 0.703, respectively. These are output estimates and are interpreted provisionally because the reliability checks fail the stated threshold.

The coefficient table reports $t = 7.624$ for e-payment system use, $t = 6.665$ for public trust, and $t = 22.480$ for taxpayer awareness, each with $p < .001$. These reported tests are nominally below the 0.05 level. Given the sub-threshold Cronbach's alpha values, they should not be presented as validated effects until the instrument and source output have been checked and the model rerun.

Table 8. ANOVA Test

Model		ANOVA ^a				
		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	139.731	3	46.577	37.120	<.001b
	Residual	120.459	96	1.255		
	Total	260.190	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

The ANOVA table reports $F(3, 96) = 37.120$, $p < .001$. Its sums of squares are 139.731 for regression and 260.190 total. The regression-to-total ratio is approximately 0.537. The F statistic is reported as shown; its interpretation remains provisional because the instrument reliability values are below threshold.

Table 9. Model Summary

Model	R	Model Summary			Std. Error of the Estimate
		R Square	Adjusted R Square		
1	.920a	.846	.841		.876

a. Predictors: (Constant), X1, X2, X3

The Model Summary table reports $R = 0.920$, $R\text{-squared} = 0.846$, $\text{adjusted } R\text{-squared} = 0.841$, and a standard error of 0.876. These figures conflict with the ANOVA sums of squares, which imply $R\text{-squared} = 139.731 / 260.190 = 0.537$. The discrepancy cannot be resolved from the manuscript. Neither percentage is adopted as the confirmed proportion explained, and the source should be checked against the original SPSS output.

Discussion**Joint Association of the Study Variables With PBB Payment Compliance**

The ANOVA output reports a joint F statistic of 37.120 with $p < .001$. The coefficient table also reports positive coefficients and t-test p values below .001 for all three predictors. These are the values recorded in the source tables, not validated effect estimates. All reported alpha values are below 0.60, so the reliability of the measures is not established and the hypothesis tests require rechecking.

The model-fit values are also inconsistent: the Model Summary reports R-squared of 0.846, whereas the ANOVA sums of squares imply approximately 0.537. Because the source provides no basis for choosing between them, the explained-variance claim and the source's 84.6% interpretation are not retained as established findings.

Prior studies provide relevant but mixed context. Research in other settings has examined electronic tax systems, trust in government, awareness, and PBB compliance (Ameliyaningsih & Jannah, 2022; Aji et al., 2024; Hidayat & Wati, 2022; Kemalaningrum & Octaviani, 2020; Umbaran et al., 2022). Differences in location, sample, measures, and study design limit direct comparison with Nanggung.

The Technology Acceptance Model offers a framework for understanding whether taxpayers perceive electronic payment as useful and easy to use (Davis, 1989). The Theory of Planned Behavior relates attitudes and perceived control to intention (Ajzen, 1991), while the slippery-slope framework discusses how trust and enforcement relate to tax compliance (Kirchler et al., 2008). These theories frame the variables; the reported data do not establish that the mechanisms operated in this sample.

The source labels its first hypothesis as accepted based on the reported joint test. Given the failed reliability threshold and incompatible model-fit values, that decision should be regarded as provisional. The available output supports describing the recorded associations, but not claiming that the hypotheses have been statistically validated.

E-Payment System and PBB Payment Compliance

For e-payment system use, the coefficient table reports $B = 0.217$, standardized beta = 0.261, $t = 7.624$, and $p < .001$. The source labels this partial association significant. It remains provisional because the e-payment scale's reported Cronbach's alpha is 0.362, below the stated minimum of 0.60.

The Technology Acceptance Model links technology acceptance to perceived usefulness and perceived ease of use (Davis, 1989). In this study, the questionnaire covers ease, speed, efficiency, security, and proof of payment. The source does not provide separate scores for these dimensions, so their individual roles cannot be assessed from the reported results.

Prior research on tax e-systems and compliance offers contextual comparison (Ameliyaningsih & Jannah, 2022; Defitri et al., 2020; Kemalaningrum & Octaviani, 2020). Those studies examined different technologies and taxpayer settings. The present coefficient should therefore be read as a source-reported estimate for this sample, subject to the reliability review.

The source labels the e-payment hypothesis as accepted. This conclusion is provisional until the reported reliability statistics are verified and the analysis is rerun using a reliable measure.

Public Trust and PBB Payment Compliance

For public trust, the table reports $B = 0.192$, standardized beta = 0.227, $t = 6.665$, and $p < .001$. Although the source labels the partial association significant, the trust scale's reported Cronbach's alpha is 0.339, below the stated 0.60 threshold.

The Theory of Planned Behavior may help frame how beliefs about government and tax administration relate to attitudes and intentions (Ajzen, 1991). Trust is also central to frameworks that distinguish voluntary from enforced compliance (Kirchler et al., 2008). The study did not measure these theoretical pathways separately, so they provide interpretation rather than direct evidence of a mechanism.

Studies of PBB compliance have examined trust in government alongside taxpayer awareness, service, and other predictors (Abdullah et al., 2022; Umbaran et al., 2022; Wilestari & Ramadhani, 2020). Their findings provide context for the Nanggung results but do not resolve the reliability problem in the current trust measure.

The source labels the public-trust hypothesis as accepted. This conclusion remains provisional pending verification of the trust items and reanalysis of the original data.

Taxpayer Awareness and PBB Payment Compliance

For taxpayer awareness, the table reports $B = 0.573$, standardized $\beta = 0.703$, $t = 22.480$, and $p < .001$. The source labels this partial association significant. The awareness scale's reported Cronbach's alpha is 0.460, below the stated minimum of 0.60, so the estimate requires verification.

The Theory of Planned Behavior can frame awareness as relevant to attitudes and intentions to meet tax obligations (Ajzen, 1991). The questionnaire covers knowledge of obligations, the role of tax in development, consequences of noncompliance, and timely payment. The study does not report separate evidence for these dimensions or for the pathway from awareness to intention.

Earlier PBB research reports varying results for awareness and related factors (Aji et al., 2024; Hidayat & Wati, 2022; Permana & Susilowati, 2021; Suci et al., 2023). Such variation supports examining local contexts, but it does not validate the current estimate. The awareness items and output should be checked before drawing a substantive conclusion.

The source labels the taxpayer-awareness hypothesis as accepted. Given the reported alpha of 0.460, this decision should be treated as provisional until the instrument and analysis are reviewed.

CONCLUSION

The source tables report positive regression coefficients for e-payment system use, public trust, and taxpayer awareness, with t-test p values below .001. However, all four Cronbach's alpha values are below the stated 0.60 threshold, and the ANOVA and Model Summary tables report incompatible R-squared values. The study therefore does not establish reliable measures or validated statistical effects as currently reported. The estimates and hypothesis decisions should be treated as provisional pending review of the questionnaire, original SPSS output, and a corrected analysis.

The findings are limited to 100 incidental respondents in one village and a self-reported questionnaire. The local government may use the study's focus to review digital-payment access, taxpayer information, and confidence in tax administration, while avoiding reliance on the unverified effect estimates. Future research should verify the instrument, report a consistent model summary, broaden the study area, and consider additional factors such as tax knowledge, income, service quality, socialization, and perceived fairness. A mixed-method design could help explain barriers to digital payment.

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