

THE INFLUENCE OF INCOME AND THE ROLE OF VILLAGE OFFICIALS ON PUBLIC AWARENESS IN PAYING LAND AND BUILDING TAX

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A B S T R A C T

This study aims to analyze the effect of income and the role of village officials on community awareness in paying Land and Building Tax (PBB) in Tolandona Village, Buton Tengah Regency. Land and Building Tax is one of the main sources of Local Own-Source Revenue (PAD) that supports regional development, yet public awareness in fulfilling this obligation remains low. The research employed a quantitative method with an associative approach, using 87 respondents selected through purposive sampling. Data were collected through questionnaires and analyzed using multiple linear regression with the assistance of SPSS version 26. The findings reveal that income has a positive and significant effect on community awareness in paying PBB, the role of village officials also has a positive and significant effect, and both variables simultaneously have a significant influence on tax awareness. These results confirm that improving community income and optimizing the role of village officials are crucial factors in enhancing awareness and compliance in paying PBB, and are expected to provide valuable input for local governments in formulating strategies to increase regional tax revenue.

INTRODUCTION

Land and Building Tax (PBB) is one of the important instruments in the revenue of Regional Original Income (PAD) which plays a strategic role in supporting regional development. Through PBB, local governments obtain sources of funds that can be allocated to finance various development programs, ranging from the construction of road infrastructure, bridges, educational facilities, health, to other public services that directly address the needs of the community (Mursyid, 2022). Tax is an important state instrument used to collect development funding sources, where tax revenue serves as the main support in supporting projects that benefit the interests of the community (Leo & Alimuddin, 2023). However, in practice, public awareness in fulfilling the obligation to pay PBB still faces many challenges in various regions. This low awareness is reflected in the fact that there are still taxpayers who delay payment until the due date, and even some who do not fulfill their obligations at all. This condition certainly has implications for the decline in regional revenue realization, so that the PAD targets set by the government are not achieved optimally (Azizah & Sugiharto, 2024). If this continues, regional development will be hampered due to budget limitations that should be obtained from PBB. Thus, increasing public awareness and compliance in paying PBB becomes an important aspect that must receive serious attention from local governments as well as village officials as the spearhead of tax implementation at the local level. (Destina Zai & Hurian Kamela, 2025).

Public awareness in paying taxes is influenced by various factors, including income level and the active role of village officials. Logically, communities with higher income have greater ability to pay taxes, but this does not always align with the level of compliance. Data from the Central Bureau of Statistics (BPS) of Central Buton Regency shows that in 2022, the average household income in urban areas was around Rp6.24 million per month, yet the realization rate of PBB payments in several urban villages was still below 60% of the total registered taxpayers. (Cahyani & Sovita, 2024).

Specifically in Central Buton Regency, and more precisely in Tolandona Village, the phenomenon of low public awareness in paying Land and Building Tax (PBB) remains a real issue. Many taxpayers have not fulfilled their obligations on time, and some even delay payments beyond the due date (Ningsih et al., 2021). This is influenced by several factors, including limited income that

makes some people prioritize basic needs over tax obligations, lack of understanding regarding the benefits and procedures of paying PBB, as well as minimal socialization and assistance from village officials. In fact, Land and Building Tax (PBB) revenue is very important to support local development, such as road infrastructure improvements, construction of educational facilities, health services, and the provision of other social facilities that are directly felt by the community. The low public awareness creates a gap between the large potential tax revenue and the realization that has been achieved, thereby potentially hindering the achievement of Regional Original Income (PAD) targets. If this condition continues, regional development will be hampered due to budget limitations, thus requiring the active role of village officials in carrying out education, socialization, and service innovations so that the community becomes increasingly aware and compliant in paying PBB for the sustainability of regional development.

However, there has not been much research that simultaneously analyzes the influence of community income and the role of village officials on the awareness of paying Land and Building Tax (PBB). Therefore, it is important to conduct this study to determine the extent to which these two variables affect the level of public awareness, particularly in the context of effective and sustainable local tax implementation. (Fahri Yusuf et al., 2021).

Departing from the above explanation, the researcher deliberately raises the issue of public awareness in the title “The Influence of Income and the Role of Village Officials on Public Awareness in Paying Land and Building Tax in Tolandona Village, Sangia Wambulu District, Central Buton Regency.”

METHOD

This study employs a quantitative approach with an associative type to analyze the influence of income and the role of village officials on public awareness in paying Land and Building Tax (PBB). The research population consists of all taxpayers in Tolandona Village, Sangia Wambulu District, Central Buton Regency, totaling 628 individuals, with 87 respondents selected as samples through purposive sampling technique. Primary data were collected using a five-point Likert scale questionnaire measuring the variables of income, the role of village officials, and awareness of paying PBB. The research instrument was tested for validity and reliability before use. Data analysis was conducted using SPSS version 26 through instrument testing, classical assumption tests, multiple linear regression, partial test (t-test), simultaneous test (F-test), and coefficient of determination (R^2).

RESULTS&DISCUSSION

Descriptive Statistics Test Results

Descriptive statistical tests were carried out to provide a general overview of respondents' responses to each variable in this study, namely Community Income (X1), Role of Village Officials (X2), and Community Awareness (Y). The results of the descriptive statistics are presented in the following table:

Table 1.1 Descriptive Statistics					
	N	Descriptive Statistics			
		Minimum	Maximum	Mean	Std. Deviation
TOTAL X1	87	8.00	30.00	16.6897	4.30065
TOTAL X2	87	6.00	29.00	13.1264	5.04354
TOTAL Y1	87	6.00	29.00	11.3448	5.75433
Valid N (listwise)	87				

Source: Processed Data, 2025

Based on Table 1.1, the total number of respondents in this study is 87. The independent variable Income has a minimum score of 8.00 and a maximum of 30.00, with a mean of 16.6897 and a standard deviation of 4.30065. This indicates that respondents' income falls within the medium category with relatively small variation. The independent variable Role of Village Officials has a minimum score of 6.00 and a maximum of 29.00, a mean of 13.1264, and a standard deviation of 5.04354. This suggests that respondents' assessments of the role of village officials are at a moderate level with fairly diverse perspectives. Meanwhile, the variable Awareness of Paying Land and Building Tax (PBB) has a minimum score of 6.00 and a maximum of 29.00, a mean of 11.3448, and a standard deviation of 5.75433. This indicates that respondents' awareness in paying PBB is in the medium to low category with relatively high variation.

Uji Validitas

The validity test was conducted to determine the extent to which the research instrument was able to measure the studied variables. The results showed that all items were declared valid and therefore could be used in this study.

Table 1.2 Validity Test Results

variabel	item pertanyaan	r Hitung	r Tabel	Keterangan
Pendapatan Masyarakat (X1)	1	0,775	0,212	Valid
	2	0,67	0,212	Valid
	3	0,735	0,212	Valid
	4	0,677	0,212	Valid
	5	0,714	0,212	Valid
	6	0,661	0,212	Valid
Peran Aparat Kelurahan (X2)	1	0,698	0,212	Valid
	2	0,765	0,212	Valid
	3	0,708	0,212	Valid
	4	0,711	0,212	Valid
	5	0,751	0,212	Valid
	6	0,694	0,212	Valid
Kesadaran Masyarakat dalam membayar PBB (Y)	1	0,78	0,212	Valid
	2	0,674	0,212	Valid
	3	0,794	0,212	Valid
	4	0,863	0,212	Valid
	5	0,856	0,212	Valid
	6	0,855	0,212	Valid

Source: Processed Data, 2025

Based on Table 1.2, the validity test results show that all question items on the variables Community Income (X1), Role of Village Officials (X2), and Community Awareness in Paying PBB (Y) are valid, since the calculated r-value is greater than the r-table value (0.212). Thus, the research instrument is deemed feasible to be used for further analysis.

Uji Reabilitas

The reliability test was conducted to determine the consistency of the research instrument in measuring the studied variables. An instrument is considered reliable if the Cronbach's Alpha value is greater than 0.70.

Table 1.3 Reliability Test Results

Variabel	Item	Cronbach Alpha	Reliabilily	Keterangan
Pendapatan Masyarakat (X1)	6	0,791	0,6	Reliabel
Peran aparat kelurahan (X2)	6	0,813	0,6	Reliabel
Kesadaran masyarakat dalam membayar pajak (Y)	6	0,890	0,6	Reliabel

Source: Processed Data, 2025

Based on Table 1.3, all research variables have Cronbach's Alpha values above 0.6, namely community income (0.791), role of village officials (0.813), and tax payment awareness (0.890). This indicates that all questionnaire items are reliable and consistent to be used in the study.

Uji Asumsi Klasik

Uji Normalitas

The normality test was conducted to determine whether the research data were normally distributed or not. The data are considered normally distributed if the significance value is greater than 0.05.

Table 1.4 Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.14586802
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.051
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

Source: Processed Data, 2025

Based on Table 1.4, the results of the Kolmogorov-Smirnov normality test show an Asymp. Sig (2-tailed) value of 0.200, which is greater than 0.05. This result indicates that the residual data are normally distributed. In other words, the data are “well-structured” and meet the statistical test requirements, so the analysis can be continued.

Uji Multikolenearitas

The multicollinearity test was conducted to determine whether there is a high correlation between independent variables in the regression model. A model is declared free from multicollinearity if the tolerance value is greater than 0.10 and the VIF value is less than 10.

Table 1.5 Multicollinearity Test Results

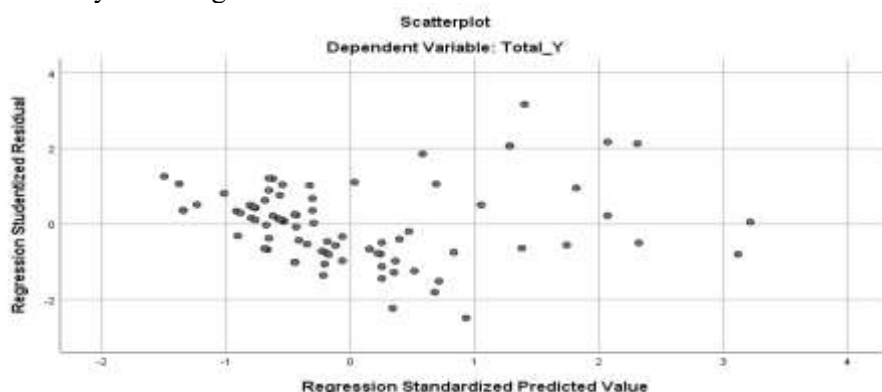
Table 1.5 Multicollinearity Test Results			
	Coefficients ^a		Keterangan
Model	Collinearity Statistics		
	Tolerance	VIF	
Pendapatan Masyarakat	0,440	2,275	Non Multikolinieritas
Peran aparat kelurahan	0,440	2,275	Non Multikolinieritas

Source: Processed Data, 2025

Based on Table 1.5, the results of the multicollinearity test show that the variables Community Income and Role of Village Officials have Tolerance values of 0.440 (>0.10) and VIF values of 2.275 (<10). Therefore, it can be concluded that there is no multicollinearity between the independent variables, making the regression model suitable for further analysis.

Uji Heteroskedastisitas

The heteroscedasticity test results using a scatterplot graph show that the points are randomly scattered around the zero line and do not form any specific pattern, indicating that there is no heteroscedasticity in the regression model.



Based on Figure 1.1, the scatterplot shows that the residual points are randomly scattered around the zero line without any specific pattern, indicating that the regression model is free from heteroscedasticity and meets the homoscedasticity assumption.

Multiple Linear Regression Analysis Test

According to Ghozali (2021), multiple linear regression is used to measure the influence of two or more independent variables on a dependent variable, with the model equation: $Y = a + b_1X_1 + b_2X_2 + e$, where Y is tax payment awareness, X1 is community income, X2 is the role of village officials, a is the constant, b1–b2 are the regression coefficients, and e is the error term.

Tabel 1.6 Hasil Uji Analisis Regresi Linear Berganda

Coefficients ^a					
Model	Unstandardized Coefficients			t	Sig.
	B	Std. Error	Beta		
1	(Constant)	-5.250	1.384	-3.794	.000
	TOTAL X1	.579	.120	4.813	.000
	TOTAL X2	.528	.103	5.140	.000

a. Dependent Variable: TOTAL_Y

Source: Processed Data, 2025

Based on the results of this study, the regression equation that can be tested is as follows: $Y = 5,250 + 0,579 X1 + 0,528 X2$

The explanation of the equation is as follows:

- The constant -5.250 indicates that if community income (X1) and the role of village officials (X2) are zero, the predicted value of tax payment awareness is -5.250. This negative value does not mean awareness is actually negative but represents the starting point before X1 and X2 have an effect.
- The coefficient of X1 = 0.579 (t = 4.813, Sig. = 0.000) indicates that each 1-unit increase in community income score will increase tax payment awareness by 0.579 units, assuming the role of village officials remains constant. The significance value of $0.000 < 0.05$ shows that this effect is statistically significant.
- The coefficient of X2 = 0.528 (t = 5.140, Sig. = 0.000) indicates that each 1-unit increase in the score of the role of village officials will increase tax payment awareness by 0.528 units, assuming community income remains constant. The significance value of $0.000 < 0.05$ also shows that this effect is statistically significant.

Hypothesis Test

Simultaneous Test (F-Test)

The simultaneous test (F-test) is conducted to determine whether the independent variables together have a significant effect on the dependent variable. A model is considered significant if the significance value is less than 0.05.

Table 1.7 Results of the Simultaneous Test (F-Test)

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	49.679	2	24.839	7.599	.001 ^b
	Residual	274.579	84	3.269		
	Total	324.258	86			

a. Dependent Variable: Y

b. Predictors: (Constant), Total_X2, Total_X1

Source: Processed Data, 2025

The ANOVA test results show that $F\text{-count} = 7.599 > F\text{-table} = 3.10$ with $\text{Sig.} = 0.001 < 0.05$, so H_3 is accepted. This means that income and the role of village officials simultaneously have a significant effect on community awareness in paying Land and Building Tax (PBB).

Partial Test (t-Test)

The partial test (t-test) is conducted to determine the influence of each independent variable individually on the dependent variable. A variable is considered to have a significant effect if the significance value is less than 0.05.

Table 1.8 Results of the Partial Test (t-Test)

Coefficients ^a					
Model	Unstandardized Coefficients			t	Sig.
	B	Std. Error	Beta		
1	(Constant)	-5.250	1.384	-3.794	.000
	Total X1	.579	.120	4.813	.000
	Total X2	.528	.103	5.140	.000

a. Dependent Variable: Total_Y

Source: Processed Data, 2025

The t-test results indicate that income ($t = 4.813$; Sig. 0.000) and the role of village officials ($t = 5.140$; Sig. 0.000) have a positive and significant effect on community awareness in paying Land and Building Tax (PBB).

Coefficient of Determination Test (R^2)

The coefficient of determination test (R^2) is used to determine how much the independent variables can explain the variation in the dependent variable. An R^2 value closer to 1 indicates that the model has a better predictive capability.

Table 1.9 Results of the Coefficient of Determination Test (R^2)
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.837 ^a	.701	.694	3.18310

a. Predictors: (Constant), Total_X2, Total_X1

b. Dependent Variable: Total_Y

Source: Processed Data, 2025

The results of the coefficient of determination test show an R^2 value of 0.701, meaning that income and the role of village officials are able to explain 70.1% of the variation in awareness of paying PBB, while the remaining 29.9% is influenced by other factors outside the study.

DISCUSSION

The Influence of Income on Public Awareness in Paying Land and Building Tax (PBB)

The results of the first hypothesis test (H1) in this study indicate that the income variable has a positive and significant effect on public awareness in paying Land and Building Tax (PBB). This is evidenced by a significance value of 0.000, which is less than the 0.05 significance level, a t-count value of 4.813, which is much greater than the t-table value of 1.986, and a regression coefficient of 0.579, indicating a positive direction of influence. Therefore, the first hypothesis is accepted. This finding supports the ability to pay theory proposed by Musgrave (Suparmoko, 2011), which asserts that the higher a person's income, the greater their ability and awareness to fulfill tax obligations. This condition is logical, considering that individuals with higher income levels tend to have better financial capacity and therefore do not feel burdened when fulfilling their tax responsibilities. The results of this study are also in line with the findings of (Rohmawati et al., 2020) which states that income has a significant effect on public awareness in paying Land and Building Tax (PBB), and is further supported by the study conducted by (Handayani & Kusuma, 2023) yang menemukan bahwa tingkat pendapatan berpengaruh nyata terhadap kepatuhan wajib pajak PBB in addition to being influenced by factors such as sanctions and service quality. Furthermore, the study (Indriyanti et al., 2023) other than being influenced by factors such as sanctions and service quality. Furthermore, the study in Brebes Regency emphasizes that the higher the community's income, the greater their awareness in fulfilling PBB-P2 obligations, whereas (Ahmad et al., 2024) Padangguni District, Garuda Village, also found that income has a positive and significant effect on taxpayer compliance in paying PBB, where individuals with higher income tend to be more disciplined and obedient. Consistent results are also shown by (Ariani & Feriyanto, 2025) in Tanjungwangi Village, Bandung, which provides strong empirical evidence that income contributes 65.7% to the variation in awareness of paying PBB, with a significance level of 0.000 and a very high t-count value. This further confirms that income is a dominant factor influencing the level of public awareness and compliance in fulfilling tax obligations. Based on the analysis results and support from previous studies, it can be affirmed that income plays an important role in influencing public awareness to pay Land and Building Tax (PBB). Communities with higher income can more easily meet their tax obligations due to sufficient financial capacity, whereas those with lower income often feel burdened, resulting in lower awareness levels. Therefore, improving the economic welfare of the community should be a key concern for the government, as it can indirectly contribute to increased compliance and awareness in paying Land and Building Tax.

The Influence of the Role of Village Officials on Public Awareness in Paying Land and Building Tax (PBB)

The results of this study confirm that the role of village officials plays a very important part in increasing public awareness of paying Land and Building Tax (PBB). This is empirically demonstrated through the testing of the second hypothesis (H2), which shows a significance value of

0.000, less than 0.05, a t-count value of 5.140, greater than the t-table value of 1.986, and a positive regression coefficient of 0.528, indicating that the more optimal the role of village officials, the higher the level of public awareness in fulfilling their tax obligations. This finding is in line with the view of Siagian (2015) who states that village or urban officials act as dynamizers, catalysts, and pioneers in public service, including in the context of taxation, where officials function to provide guidance, remind citizens of their obligations, and facilitate compliance in paying taxes. In line with this, Mardiasmo (2016) which emphasizes that tax awareness is influenced not only by internal factors of taxpayers but also by external factors, one of which is the active role of government officials in fostering community discipline. Further empirical evidence is also provided by the study conducted by (Syupriadi Mujibu & Supris Musiafir, 2022) in Tempe Village, Wajo Regency, which found that the leadership of the village head has a positive effect on public awareness in paying PBB, as well as the study conducted by (Hidayat & Wati, 2022) in Bandung City, which states that intensive socialization and tax collection by village officials can improve taxpayer compliance. Thus, it can be concluded that the more optimal the role of village officials in carrying out communication, supervision, guidance, and tax services, the higher the public awareness and compliance in paying Land and Building Tax. Therefore, their role is a strategic external factor in the success of tax collection at the local level.

The Simultaneous Influence of Income and the Role of Village Officials on Public Awareness in Paying Land and Building Tax (PBB)

The results of the third hypothesis test (H3) using the F-test indicate that income and the role of village officials simultaneously have a significant effect on awareness of paying Land and Building Tax (PBB), as evidenced by an F-count value of 7.599, which is greater than the F-table value of 3.10, and a significance value of 0.001, which is less than 0.05, thus the hypothesis is accepted. This indicates that although income and the role of village officials have a significant effect individually, their combination has a stronger impact on shaping public awareness in paying taxes, where income provides financial capacity, while the role of village officials strengthens motivation, understanding, and compliance through direct interaction and services. This finding is in line with Ghozali (2021) which explains that the F-test is used to examine the simultaneous effect of independent variables on the dependent variable, and is further supported by the study conducted by (Sulmiah, 2023) which found that income and the support of village or urban officials simultaneously contribute positively and significantly to taxpayer awareness and compliance in paying Land and Building Tax (PBB). Therefore, tax awareness is the result of a combination of internal factors, such as financial capacity, and external factors, such as official support. Consequently, strategies to improve PBB compliance should focus not only on increasing community income but also on strengthening the role of village officials in providing education, guidance, and services to taxpayers.

CLOSING

The conclusion of this study is based on the discussion of research results and hypothesis testing regarding the influence of income and the role of village officials on public awareness in paying Land and Building Tax (PBB) in Tolandona Village, Sangia Wambulu District, Central Buton Regency, and can be summarized as follows. Based on the proposed H₁, income has a positive and significant effect on awareness in paying Land and Building Tax (PBB). The data analysis shows a significance value of $0.000 < 0.05$, so H₁ is accepted. The t-count value of 4.813 > t-table value of 1.986 and a regression coefficient of 0.579 indicate a positive effect. This proves that the higher the community's income, the higher their awareness in paying PBB. Based on the proposed H₂, the role of village officials has a positive and significant effect on awareness in paying Land and Building Tax (PBB). Based on the proposed H₂, the role of village officials has a positive and significant effect on awareness in paying PBB. The data analysis shows a significance value of $0.000 < 0.05$, so H₂ is accepted. The t-count value of 5.140 > t-table value of 1.986, and a regression coefficient of 0.528 indicate a positive effect, meaning that the better the role of village officials, the higher the community's awareness in paying Land and Building Tax (PBB). The F-test results show a significance value of $0.001 < 0.05$, with an F-count value of 7.599 > F-table value of 3.10, so H₃ is accepted. This means that the combination of income and the role of village officials can simultaneously influence community awareness in paying Land and Building Tax (PBB). Furthermore, the coefficient of determination (R²) of 0.701 indicates that 70.1% of the variation in awareness of paying PBB can be explained by income and the role of village officials, while the

remaining 29.9% is influenced by other factors not examined in this study, such as tax knowledge, legal sanctions, social environment, and the moral awareness of the community.

The limitation of this study is, firstly, related to the researcher's relatively limited experience in conducting scientific research, which may affect the process of developing research instruments, collecting and processing data, as well as interpreting the analysis results. This condition could potentially lead to shortcomings in the quality of presentation and depth of discussion. Secondly, the scope of the study is limited to taxpayers in Tolandona Village, Sangia Wambulu District, Central Buton Regency, so the results may not be fully generalizable to taxpayers in other regions, especially areas with different socio-economic conditions and roles of village officials.

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