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The Influence of Taxpayer Motivation and Awareness on Compliance in the Payment of Rural and Urban Land and Building Tax (PBB-P2) in Kuranji Sub-District

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Abstract

Compliance with the Rural and Urban Land and Building Tax (PBB-P2) is essential for strengthening regional fiscal independence; however, PBB-P2 revenue realization in Kuranji Sub-District, Padang City, declined from 72.87% in 2023 to 52.0% in 2024. This study aimed to analyze the partial and simultaneous effects of taxpayer motivation and awareness on PBB-P2 payment compliance. A quantitative causal-associative design was employed, involving 99 respondents selected through simple random sampling from a population of 7,257 taxpayers. Data were collected using a validated five-point Likert-scale questionnaire and analyzed through descriptive statistics and multiple linear regression. The findings showed that taxpayer motivation significantly affected PBB-P2 compliance ($R^2 = 0.375$, $t = 7.626$, $p < .001$), while taxpayer awareness also exerted a significant effect ($R^2 = 0.495$, $t = 9.760$, $p < .001$). Simultaneously, both variables explained 52.0% of the variance in taxpayer compliance ($F = 54.010$, $p < .001$), as represented by the regression equation $Y = 5.481 + 0.306X_1 + 0.544X_2$. Descriptive analysis classified taxpayer motivation as moderate (Respondent Achievement Level [TCR] = 64.0%), taxpayer awareness as moderate (TCR = 63.0%), and payment compliance as good (TCR = 67.6%). Taxpayer awareness emerged as the stronger predictor of compliance. The study concludes that improving PBB-P2 compliance requires coordinated interventions that strengthen both taxpayers' motivation and awareness. These findings contribute empirical evidence on the behavioral determinants of local tax compliance and provide practical implications for designing targeted tax education, communication, and engagement strategies to increase PBB-P2 revenue and strengthen Padang City's locally generated revenue.

Keywords: Local Tax Compliance; PBB-P2; Regional Fiscal Independence; Taxpayer Awareness; Taxpayer Motivation

INTRODUCTION

Tax constitutes one of the key sources of national development financing that plays a strategic role in achieving public welfare, given that its contribution to state revenue has continued to increase over the years, making it the backbone of development financing (Soemitro, 1990; Mardiasmo, 2016). Within the context of regional autonomy, the Rural and Urban Land and Building Tax (PBB-P2) holds a vital role as a major component of Locally Generated Revenue (PAD) that reflects a region's fiscal independence, as mandated by Law Number 28 of 2009 on Regional Taxes and Levies, which fully transferred the management of PBB-P2 to municipal/regency governments as of 1 January 2014. According to (Halim, 2016) asserts that the greater the contribution of PBB-P2 to PAD, the greater a region's fiscal capacity to implement development programs responsive to local community needs. However, the reality in Padang City reveals a serious challenge: the realization of PBB-P2 revenue in Kuranji Sub-District declined significantly, from 72.87% (IDR 633,342,122 out of a target of IDR 869,093,580) in 2023 to only 52.0% (IDR 609,284,478 out of a target of IDR 971,816,436) in 2024, as presented in Table 1 making local tax compliance a genuine and pressing social issue requiring further examination.

Table 1. PBB-P2 Revenue Realization in Kuranji Sub-District, 2023–2024

No	Year	Target (IDR)	Realization (IDR)	Percentage (%)
1.	2023	869,093,580	633,342,122	72.87
2.	2024	971,816,436	609,284,478	52.00

Source: Regional Revenue Agency (Bapenda) of Padang City, 2024.

The success of PBB-P2 collection depends heavily on the level of taxpayer compliance, defined as the condition in which taxpayers fulfill all tax obligations in accordance with prevailing regulations (Rahayu, 2017). In (Tahar & Rachman, 2014) explain that compliance theory posits that individuals tend to obey a rule when they believe it to be fair. Its legitimacy is accountable, making psychological factors such as motivation and awareness highly relevant in explaining the dynamics of PBB-P2 taxpayer compliance. Taxpayer motivation is understood as the drive that arises from within the individual (intrinsic) as well as from external sources (extrinsic) to consistently fulfill tax obligations (Devano & Rahayu, 2016); in this study, it is measured through three indicators proposed by (Wurangian et al., 2021), namely spiritual motivation, motivation derived from trust in the government, and moral motivation. Taxpayer awareness, meanwhile, is understood as the attitude of understanding and being willing to carry out tax obligations (Irianto, 2005; Zaikin et al., 2022), measured through four indicators proposed by (Nurmantu, 2005). Both psychological factors are theoretically predicted to shape PBB-P2 payment compliance, which is measured through three indicators proposed by (Simanjuntak & Mukhlis, 2020), namely timeliness, income, and law enforcement aspects.

Prior studies show inconsistent findings regarding the influence of taxpayer motivation and awareness on compliance. In (Herawati, 2025; Bangki & Dewi, 2023) demonstrated a significant effect of motivation on PBB compliance. In contrast, (Pratiwi & Sinaga, 2023) found that this effect is not always consistent across regional contexts. Similarly, (Tauhid et al., 2025; Numberi, 2022) confirmed the role of taxpayer awareness, while (Hidayat & Gunawan, 2022) found awareness to have a partially non-significant effect. This contextual gap in the literature underscores the need for research at the sub-district (kelurahan) level in Padang City. The gap is further reinforced by the actual phenomenon observed in Kuranji Sub-District, a densely populated urban area (35,965 inhabitants in 2024) with high levels of economic activity that should serve as a foundation for optimizing PBB-P2 revenue, yet has instead recorded a sharp decline in realization over the past two years. By (Zulmarni & Yuliarti, 2024) note that the main obstacles to local tax revenue in Padang City include low public awareness, limited human resources, and application-based cashless payment methods that are difficult for some taxpayers to adopt, thereby creating a counterproductive cycle between low tax revenue and limited development, which in turn weakens public motivation to pay taxes.

Based on this literature gap and empirical phenomenon, the present study aims to analyze the influence of taxpayer motivation (X_1) and taxpayer awareness (X_2) on PBB-P2 payment compliance (Y) in Kuranji Sub-District, both partially and simultaneously. Achieving this objective is important because an accurate understanding of the relative contribution of these two psychological factors will provide a foundation for the Regional Revenue Agency of Padang City in designing well-targeted policy interventions to reverse the declining trend in PBB-P2 realization. To this end, the study employs a quantitative causal-associative approach involving 99 respondents drawn from a population of 7,257 taxpayers through simple random sampling, with the sample size determined using the Slovin formula. It analyzes the data using multiple linear regression with the aid of SPSS 27. Through this approach, the study is expected to produce a comprehensive empirical account of the determinants of PBB-P2 compliance at the sub-district level, while addressing the mixed findings of previous research.

This study argues that strong taxpayer motivation combined with high taxpayer awareness will significantly enhance PBB-P2 payment compliance. This argument rests on the logic that motivation functions as a driving energy derived from spiritual belief, trust in the government, or moral considerations. At the same time, awareness serves as a cognitive guide that provides understanding of why the obligation must be fulfilled. This logic is supported by the findings of (Ristanti et al., 2022) as well as (Rahayu, 201; Waluyo, 2017), who confirmed that taxpayer motivation and awareness simultaneously exert a significant influence on tax-payment compliance. Based on this argument, three hypotheses are proposed: taxpayer motivation has a positive and significant effect on PBB-P2 payment compliance (H1); taxpayer awareness has a positive and significant effect on PBB-P2 payment compliance (H2); and taxpayer motivation and awareness simultaneously have a positive and significant effect on PBB-P2 payment compliance (H3).

Further research on the determinants of PBB-P2 compliance at the sub-district level in densely populated urban areas is highly urgent, given that Kuranji Sub-District represents the common challenges faced by urban areas of Padang City in sustaining local tax realization amid continuous population growth and increasing economic activity. The novelty of this study lies in testing a two-factor psychological model of motivation according to (Wurangian et al., 2021) and awareness according to (Nurmantu, 2005) simultaneously against PBB-P2 compliance according to (Simanjuntak & Mukhlis, 2020), within the specific context of an urban sub-district experiencing a sharp decline in realization. This setting has rarely been examined in previous studies, which generally focus on aggregate regency/municipal levels. Academically, this study enriches the local taxation literature with empirical evidence from the sub-district level; practically, the findings provide a foundation for the Regional Revenue Agency of Padang City and the Kuranji Sub-District administration in formulating more targeted strategies to improve PBB-P2 compliance.

METHODS

The unit of analysis in this study is the individual taxpayer of the Rural and Urban Land and Building Tax (PBB-P2) who is registered and holds a Notice of Tax Due (SPPT) in Kuranji Sub-District, Kuranji District, Padang City. This individual-level unit of analysis was chosen on the grounds that compliance in paying PBB-P2 is a behavior inherent to each taxpayer, so that data on tax motivation and awareness must be obtained directly from the relevant subjects. The material object of this study comprises three main variables: taxpayer motivation (X_1), measured through three indicators proposed by (Wurangian et al., 2021) spiritual motivation, motivation derived from trust in the government, and moral motivation; taxpayer awareness (X_2), measured through four indicators proposed by (Nurmantu, 2005); and PBB-P2 payment compliance (Y), measured through three indicators proposed by (Simanjuntak & Mukhlis, 2020) timeliness, income, and law enforcement aspects. These three variables served as the main reference in designing the research instrument and determining the research design employed.

To examine the influence between these variables, this study employs a quantitative approach using a causal-associative research design to test cause-and-effect relationships between variables (Sugiyono, 2020). This approach was chosen because the study intends to empirically and objectively test the influence of taxpayer motivation and awareness both partially and simultaneously on PBB-P2 payment compliance, thus requiring numerical data that can be statistically processed to produce measurable and generalizable conclusions for the study population. Temporally, the study is cross-sectional, with data collected at a single point in time. With this causal-associative design, the cause-and-effect relationships between variables can be systematically tested through inferential statistical procedures, ensuring that the resulting findings have a robust evidentiary basis before being further interpreted in the subsequent stages of determining the population and sample.

The population of this study comprises all PBB-P2 taxpayers holding an SPPT in Kuranji Sub-District in 2024, totaling 7,257 SPPTs according to data from the Regional Revenue Agency of Padang City. Given the large population size, the sample size was determined using the Slovin formula with a 10% margin of error, yielding a sample of 99 respondents. The sampling technique employed was Probability Sampling using a Simple Random Sampling approach, chosen for its ability to give every taxpayer an equal chance of selection, given that the population is relatively homogeneous with respect to the obligation to pay PBB-P2. The inclusion criteria for respondents were: possessing a PBB-P2 tax object and a 2024 SPPT in Kuranji Sub-District, being at least 17 years of age, and being willing to participate as a respondent. This sample size and sampling technique subsequently formed the basis for designing the instrument and the procedures for primary data collection in the field.

Primary data were collected using a closed-ended, five-point Likert-scale questionnaire. The initial instrument consisted of 33 statement items covering three variables: taxpayer motivation (9 items), taxpayer awareness (12 items), and PBB-P2 payment compliance (9 items). Instrument validity was tested using Pearson Product-Moment correlation with an r-table threshold of 0.361 (df = 28, α = 5%); the results showed that one item in the motivation variable and two items in the awareness variable were invalid, so that the final instrument used consisted of 27 items 8 items for taxpayer motivation, 10 items for taxpayer awareness, and 9 items for PBB-P2 payment compliance. Instrument reliability was tested using Cronbach's Alpha, yielding coefficients of 0.689 (motivation), 0.813 (awareness), and 0.803 (compliance), all exceeding the 0.60 threshold and thus deemed reliable. This validity and reliability testing process was essential to ensure that the collected data genuinely reflected the constructs under study before being processed further in the data analysis stage.

The collected data were analyzed using descriptive and inferential statistics with the aid of IBM SPSS version 27. Descriptive analysis employed the Respondent Achievement Level (Tingkat Capaian Responden/TCR) to categorize the level of each variable. In contrast, inferential analysis began with classical assumption tests comprising normality (Kolmogorov-Smirnov), linearity, heteroscedasticity (Spearman's rho), autocorrelation (Durbin-Watson), and multicollinearity (VIF) tests, to ensure that the regression model met the required conditions before being used for hypothesis testing. Hypothesis testing was then conducted through multiple linear regression analysis, followed by partial t-tests, a simultaneous F-test, and the coefficient of determination (R^2) to determine the magnitude of the independent variables' contribution to the dependent variable, all at a significance level of $\alpha = 0.05$. This sequence of data-analysis procedures was arranged systematically to ensure that the resulting hypothesis-testing outcomes were valid, reliable, and methodologically defensible.

RESULTS

1. Overview of the Research Area

Kuranji Sub-District is one of the sub-districts within Kuranji District, Padang City, West Sumatra Province, which has developed into a densely populated urban area with a population reaching 35,965 inhabitants in 2024. The strategic geographic location of Kuranji Sub-District, close to the city center and traversed by major transportation routes, has driven the growth of tax objects in the form of land and buildings, so that the potential PBB-P2 revenue in this area continues to increase year by year. The administrative map of Kuranji Sub-District is presented in Figure 1.

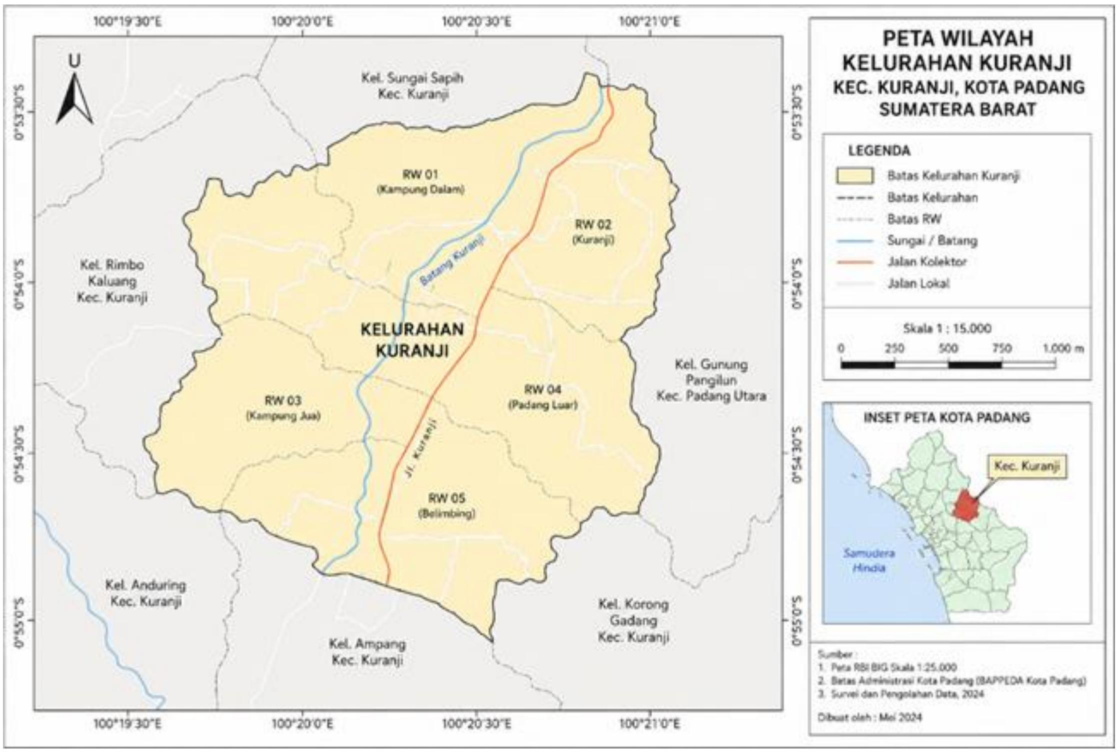

Figure 1. Administrative Map of Kuranji Sub-District

Source: Processed by the authors from Geographic Information System (GIS) data, 2026.

As shown in Figure 1, Kuranji Sub-District is bordered by Koto Lua Sub-District to the north, Pasar Ambacang Sub-District to the south, Korong Gadang Sub-District to the west, and Lambung Bukit Sub-District to the east. The diverse characteristics of the community in terms of education level, income, and occupation make Kuranji Sub-District a representative location for examining the factors influencing PBB-P2 payment compliance; the demographic profile of the study's respondents is therefore presented in further detail in the following section.

2. Demographic Characteristics of Respondents

The demographic profile of respondents is important to present because the individual characteristics of taxpayers help frame the interpretation of the three research variables, given the association between age, occupation, and payment consistency patterns with tax-compliance behavior. The characteristics of the respondents are presented in Figure 2.

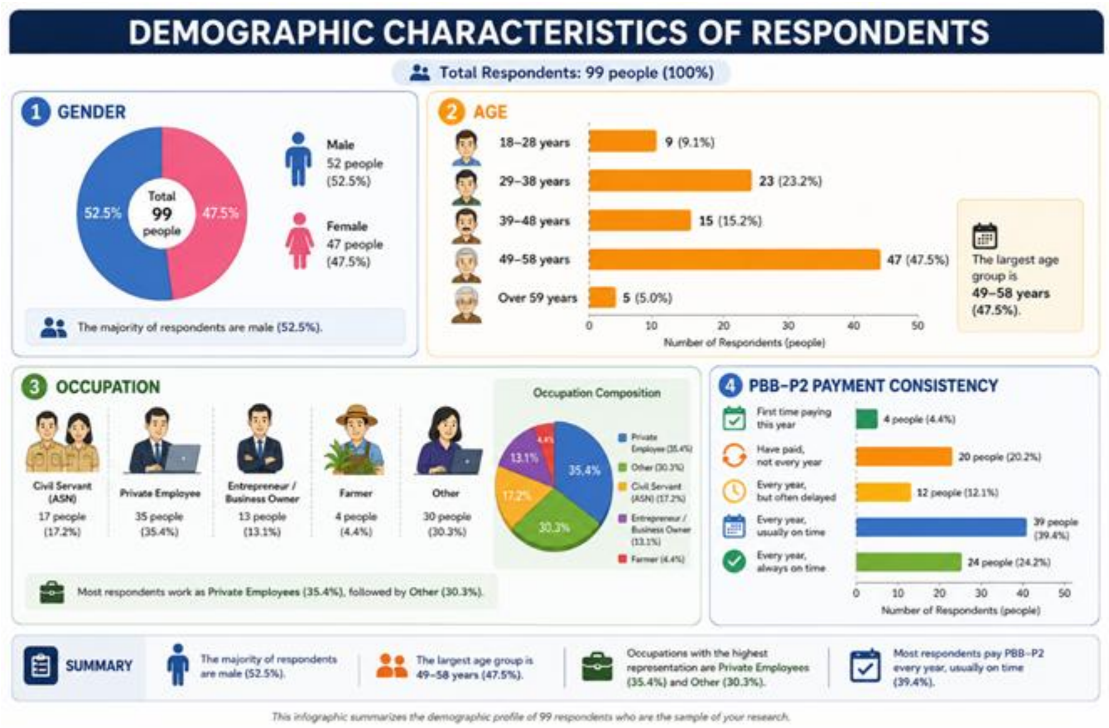

Figure 2. Infographic of Respondents' Demographic Characteristics

Source: Processed data, 2026.

As shown in Figure 2, respondents were predominantly male (52.5%), in the 49–58-year age group (47.5%), who generally already own land and/or building assets and are employed as private-sector workers (35.4%). In terms of payment consistency, the majority of respondents (39.4%) paid PBB-P2 every year but were sometimes on time and sometimes late, while only 24.2% always paid on time before the due date. This pattern indicates that most taxpayers in Kuranji Sub-District have the intention to pay PBB-P2, but are not yet fully consistent in terms of timeliness, providing an important empirical basis for the descriptive analysis of the motivation and awareness variables in the following section.

3. Respondent Achievement Level for Taxpayer Motivation

The results of the Respondent Achievement Level (TCR) analysis show that overall taxpayer motivation in Kuranji Sub-District falls into the moderate category. This occurs because the achievement levels across the three motivation indicators vary considerably, with moral motivation obtaining the highest score (72.7%, good category), while motivation derived from trust in the government obtained the lowest score (58.1%), as presented in Table 2.

Table 2. Description of TCR for the Taxpayer Motivation Variable (X_1)

Variable Indikator	Mean	TCR (%)	N	Category
Spiritual Motivation	3.06	61.2	99	Moderate
Motivation from Trust in the Government	2.90	58.1	99	Moderate
Moral Motivation	3.63	72.7	99	Good
Average Taxpayer Motivation	3.19	64.0	99	Moderate

Source: Processed data results, 2026.

The low achievement in motivation derived from trust in the government indicates that some taxpayers still doubt the transparency of tax-fund management by the local government, thereby weakening their intrinsic drive to pay PBB-P2 consistently. This condition represents a critical point that must be examined alongside the level of taxpayer awareness discussed in the following section.

4. Respondent Achievement Level for Taxpayer Awareness

In line with the motivation results, taxpayer awareness also falls into the moderate category. This occurs because some taxpayers do not yet fully understand the legal basis of tax obligations, with the indicator of knowing that tax is a source of state revenue obtaining the highest score (70.0%, good category). In comparison, the indicator of knowing the existence of tax laws and regulations obtained the lowest score (55.2%), as presented in Table 3.

Table 3. Description of TCR for the Taxpayer Awareness Variable (X_2)

Variable Indicator	Mean	TCR (%)	N	Category
Knowing That Tax Is a Source of State Revenue	3.50	70.0	99	Good
Knowing the Function of Tax for State Financing	3.26	65.3	99	Moderate
Knowing Tax Laws and Regulations	2.76	55.2	99	Moderate
Understanding Tax Obligations in Accordance with Regulations	3.07	61.5	99	Moderate
Average Taxpayer Awareness	3.14	63.0	99	Moderate

Source: Processed data results, 2026.

The limited understanding of tax laws and regulations indicates that most taxpayers in Kuranji Sub-District are not yet fully aware of the legal consequences of non-compliance, which may encourage the postponement or neglect of PBB-P2 payments. This suboptimal level of awareness, together with the still-moderate level of motivation, is presumed to jointly shape the pattern of taxpayer compliance discussed in the following section.

5. Respondent Achievement Level for PBB-P2 Payment Compliance

In contrast to the two independent variables, PBB-P2 payment compliance falls into the good category. This occurs because all three compliance indicators show relatively even and high achievement levels, with the income aspect obtaining the highest score (69.4%), while the law enforcement aspect obtained the lowest score (66.4%), as presented in Table 4.

Table 4. Description of TCR for the PBB-P2 Payment Compliance Variable (Y)

Variable Indikator	Mean	TCR (%)	N	Category
Timeliness Aspect	3.36	67.2	99	Good
Income Aspect	3.47	69.4	99	Good
Law Enforcement Aspect (Imposition of Sanctions)	3.32	66.4	99	Good
Average PBB-P2 Payment Compliance	3.38	67.6	99	Good

Source: Processed data results, 2026

This good level of perceived compliance must be interpreted critically, given that actual data from Bapenda show that PBB-P2 realization reached only 52.0% in 2024. The gap between the good perceived compliance and the low revenue realization indicates that the intention to pay has been reasonably well formed. However, its implementation in the field is still constrained by the timeliness aspect, as also reflected in the payment-consistency data in Table 1. To ensure that the descriptive patterns of these three variables can be tested causally, the data were subsequently analyzed through classical assumption testing as a prerequisite for regression.

6. Validity of the Regression Model through Classical Assumption Testing

A multiple linear regression model is only suitable for hypothesis testing if all classical assumptions are met. This testing is essential because violations of these assumptions can render the regression coefficient estimates biased and inefficient. The test results are presented in Table 5.

Table 5. Results of Classical Assumption Testing

Variable	Normality (K-S) Sig.	Linearity Sig.	Heteroscedasticity (Spearman) Sig.	Autocorrelation (DW)	Multicollinearity (Tolerance/VIF)
Taxpayer Motivation (X_1)	0.090	0.714	0.938	1.912	0.542 / 1.846
Taxpayer Awareness (X_2)		0.178	0.088		0.542 / 1.846

Source: Processed data results, 2026

Based on Table 5, the residual data are normally distributed (Kolmogorov-Smirnov Sig. = 0.090 > 0.05); the model is free from autocorrelation (dU 1.7355 < DW 1.912 < 4-dU 2.2645); the relationships between variables are linear (Sig. X_1 = 0.714 and X_2 = 0.178, both > 0.05); no heteroscedasticity occurs (Sig. X_1 = 0.938 and X_2 = 0.088, both > 0.05); and there is no multicollinearity among the independent variables (Tolerance = 0.542 > 0.10; VIF = 1.846 < 10). With all these requirements satisfied, the multiple regression model is deemed valid for legitimately testing the influence of taxpayer motivation and awareness on PBB-P2 payment compliance in the following section.

7. Hypothesis Testing Results

The partial test results show that taxpayer motivation has a positive and significant effect on PBB-P2 payment compliance, with a calculated t-value of 7.626, a significance level of 0.000, and a coefficient of determination of 37.5%. Taxpayer awareness likewise has a positive and significant effect on PBB-P2 payment compliance, with a calculated t-value of 9.760, a significance level of 0.000, and a coefficient of determination of 49.5%. Furthermore, the simultaneous test results show that taxpayer motivation and awareness jointly have a significant effect on PBB-P2 payment compliance, with a calculated F-value of 54.010 and a significance level of 0.000. An Adjusted R^2 value of 0.520 indicates that the two variables together explain 52% of the variance in PBB-P2 payment compliance, while the remainder is influenced by other factors outside the research model.

Table 6. Hypothesis Testing Results

No.	Variable	R^2 / Adj. R^2	t / F value	Sig.
1	Motivation (X_1) → Compliance (Y)	0.375	7.626	0.000
2	Awareness (X_2) → Compliance (Y)	0.495	9.760	0.000
3	Motivation (X_1), Awareness (X_2) → Compliance (Y)	0.520	54.010	0.000

Source: Processed data results, 2026

As shown in Table 6, taxpayer motivation obtained a calculated t-value of 7.626, greater than the t-table value of 1.984 (Sig. $0.000 < 0.05$), so H1 is accepted, with a coefficient of determination of $R^2 = 0.375$ (37.5%) indicating the contribution of motivation to compliance. In comparison, the remaining 62.5% is influenced by other factors outside the model. This finding is consistent with Herawati and Bangki and Dewi, who demonstrated a positive effect of motivation on PBB compliance. Although significant, a motivation TCR of only 64.0% indicates considerable room for improvement, particularly in the dimension of trust in the government; this finding therefore needs to be complemented by an analysis of the role of taxpayer awareness as the second factor examined in the following section.

DISCUSSION

1. The Influence of Taxpayer Motivation on PBB-P2 Payment Compliance

The results show that taxpayer motivation has a positive and significant effect on PBB-P2 payment compliance. This finding indicates that the higher the motivation possessed by taxpayers, the higher their level of compliance in fulfilling their tax obligations. The motivation referred to here encompasses spiritual motivation, motivation derived from trust in the government, and moral motivation as driving factors behind tax-paying behavior.

This finding aligns with the motivation theory put forward by (Wurangian et al., 2021), which states that both internal and external drives can influence taxpayer behavior in fulfilling tax obligations. In addition, this finding also supports the compliance theory of (Tahar & Rachman, 2014), which explains that individuals tend to obey a rule when they believe in its legitimacy (Jatmiko, 2016).

This finding is consistent with the studies of (Herawati, 2025; Bangki & Dewi, 2023; Razen et al., 2023), which concluded that motivation has a positive effect on PBB payment compliance. Nevertheless, the motivation TCR value, which still falls into the moderate category, indicates that taxpayer motivation in Kuranji Sub-District has not yet reached an optimal level. The low score on the trust-in-government indicator suggests that the transparency of tax-revenue management still needs to be improved in order to enhance public motivation in fulfilling tax obligations.

2. The Influence of Taxpayer Awareness on PBB-P2 Payment Compliance

The results of the second hypothesis test show that taxpayer awareness also has a positive and significant effect on PBB-P2 payment compliance, as shown in Table 6. This effect arises because awareness functions as a cognitive guide that provides understanding of why tax obligations must be fulfilled, in line with compliance theory, which states that individuals tend to obey a rule when they know, understand, and internalize that obligation as part of their personal values (Tahar & Rachman, 2014). The calculated t-value of 9.760, greater than the t-table value of 1.984 (Sig. 0.000 < 0.05), leads to the acceptance of H2, with a coefficient of determination of $R^2 = 0.495$ (49.5%), greater than the contribution of motivation. In comparison, other factors outside the model influence the remaining 50.5%. This finding is in line with (Tauhid et al., 2025; Ma'ruf & Supatminingsih, 2020; Numberi, 2022), who demonstrated a positive effect of taxpayer awareness on PBB-P2 compliance across various regional contexts. The low achievement of the indicator for knowing tax laws and regulations (55.2%) indicates that the compliance of some taxpayers remains vulnerable to a lack of awareness regarding legal consequences; the influence of these two independent variables therefore needs to be understood comprehensively through the simultaneous-effect test presented in the following section.

3. The Simultaneous Influence of Taxpayer Motivation and Awareness on PBB-P2 Payment Compliance

The results of the third hypothesis test show that taxpayer motivation and awareness simultaneously have a positive and significant effect on PBB-P2 payment compliance. This combined effect arises because tax compliance is fundamentally shaped by the interaction between motivation, which acts as a driving energy, and awareness, which acts as a cognitive guide, working synergistically. The empirical evidence in Table 6 shows a calculated F-value of 54.010, greater than the F-table value of 3.09 (Sig. 0.000 < 0.05), leading to the acceptance of H3, with the regression equation $Y = 5.481 + 0.306X_1 + 0.544X_2$ and a coefficient of determination of Adjusted $R^2 = 0.520$ (52.0%) meaning that more than half of the variance in PBB-P2 payment compliance in Kuranji Sub-District can be explained simultaneously by the two variables. In comparison, the remaining 48.0% is influenced by other factors outside the model, such as tax sanctions, the quality of tax-authority services, and taxpayers' economic conditions. A comparison of the coefficients shows that the effect of taxpayer awareness (0.544) is greater than that of motivation (0.306), confirming that awareness is the more dominant predictor in shaping PBB-P2 payment compliance in Kuranji Sub-District. This finding is corroborated by (Ristanti et al., 2022; Rahayu, 2017; Habiburahman et al., 2025) who demonstrated that taxpayer motivation and awareness simultaneously have a significant effect on tax-payment compliance. Accordingly, improving PBB-P2 compliance in Kuranji Sub-District requires a two-pronged policy intervention: strengthening the transparency of tax-fund management to boost motivation, and intensifying the dissemination of tax regulations to strengthen taxpayers' legal awareness.

4. Research Limitations

Although the research model proved significant, several limitations must be acknowledged to keep the interpretation of the results proportionate. These limitations are important to disclose because the limited scope of variables and research location may affect the generalizability of the findings to broader contexts. Specifically, these limitations include: first, the variables examined cover only two psychological factors, whereas 48.0% of the variance in compliance is influenced by other factors not examined in this model, such as tax sanctions and the quality of tax-authority services; second, the study was focused on a single sub-district, so generalizing the findings to other regions should be done with caution; and third, three instrument items were eliminated during validity testing, and some respondents may not have completed the questionnaire with full care, given the gap between the good perceived compliance and the low revenue realization. Taking these limitations into account, future research is recommended to include additional variables such as tax sanctions, quality of tax-authority services, and tax knowledge, and to adopt a mixed-methods approach to gain a more comprehensive understanding of the dynamics of PBB-P2 compliance at the sub-district level.

CONCLUSION

This study produced several important findings that address its initial objective concerning the influence of taxpayer motivation and awareness on PBB-P2 payment compliance in Kuranji Sub-District. Descriptively, taxpayer motivation (TCR 64.0%) and taxpayer awareness (TCR 63.0%) fall into the moderate category. In comparison, PBB-P2 payment compliance falls into the good category (TCR 67.6%), with the indicators of trust in the government (58.1%) and knowledge of tax laws (55.2%) representing the weakest points of their respective independent variables. Inferentially, the regression equation $Y = 5.481 + 0.306X_1 + 0.544X_2$ demonstrates that, partially, taxpayer motivation ($t = 7.626 > 1.984$; Sig. 0.000; $R^2 = 37.5\%$) and taxpayer awareness ($t = 9.760 > 1.984$; Sig. 0.000; $R^2 = 49.5\%$) have a positive and significant effect on compliance, so that H1 and H2 are accepted, with awareness being the more dominant predictor. Simultaneously, both variables also have a significant effect ($F = 54.010 > 3.09$; Sig. 0.000), so that H3 is accepted, with a coefficient of determination of Adjusted $R^2 = 0.520$ (52.0%). These findings confirm that PBB-P2 payment compliance in Kuranji Sub-District is empirically shaped by the combination of taxpayer motivation and awareness as two psychological factors working synergistically.

These findings offer a meaningful scholarly contribution at both the theoretical and contextual levels. Theoretically, this study reinforces the relevance of Wurangian et al.'s motivation theory, Nurmantu's tax-awareness theory, and Tahar and Rachman's (2014) compliance theory in explaining tax-compliance behavior, while also demonstrating that the compliance indicators proposed by Simanjuntak and Mukhlis remain relevant when applied to the PBB-P2 context at the urban sub-district level. The study's main contribution lies in the empirical demonstration of a two-factor psychological model of PBB-P2 compliance determinants within the context of Kuranji Sub-District a densely populated urban area that experienced a sharp decline in realization from 72.87% to 52.0% within two years a contextual phenomenon that has not yet received much attention in the local taxation literature. This study thus enriches the body of literature on local tax compliance by presenting empirical evidence from the sub-district level, which has received comparatively less attention than studies at the regency/municipal level.

Despite its contributions, this study still has several limitations that must be considered when interpreting the results proportionately: the scope of variables covers only two psychological factors, so that 48.0% of the variance in compliance remains explained by other factors outside the model; the research focus is limited to a single sub-district, so generalization of the findings should be undertaken with caution; and there is a gap between the good perceived compliance and the low revenue realization, indicating potential bias in the self-reported data. Nevertheless, the finding that taxpayer awareness (0.544) has a greater effect than motivation (0.306) provides a clear practical implication for the Regional Revenue Agency of Padang City, namely, the need for a two-pronged strategy: intensifying the dissemination of tax regulations to strengthen legal awareness, accompanied by improved transparency in tax-fund management through the online publication of budget-realization reports to boost taxpayers' trust and motivation. Based on these limitations and implications, future research is recommended to include other relevant variables, such as tax sanctions and the quality of tax-authority services, and to expand the research scope to other sub-districts in Padang City in order to obtain a more comprehensive comparison of the determinants of PBB-P2 compliance at the lowest level of government.

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