



Taxpayer Compliance In The Perspective Of The Theory Of Planned Behavior With The Intention To Pay Land Tax As A Mediation Variable

Ayu Widuri ¹, Moh. Thamrin ², Nursaid ³, Eko Budi Satoto ⁴, Nurul Qomariah ⁵

^{1,2,3,4,5} Universitas Muhammadiyah Jember

E-mail: ¹ ayuwiduri16@gmail.com, ² nurulqomariah@unmuhjember.ac.id

How to Cite :

Widuri, A., Thamrin, M., Nursaid., Satoto, E, B., Qomariah, N. (2025). Taxpayer Compliance In The Perspective Of The Theory Of Planned Behavior With The Intention To Pay Land Tax As A Mediation Variable. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 13(3). doi: <https://doi.org/10.37676/ekombis.v13i3>

ARTICLE HISTORY

Received [28 August 2024]

Revised [20 June 2025]

Accepted [25 June 2025]

KEYWORDS

Attitude, Subjective Norms, Perceived Behavioral Control, Intention To Pay PBB, Taxpayer Compliance.

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



ABSTRACT

In the state financial structure, taxes occupy a position as the main source of income that has a significant impact on development in Indonesia. This is supported by the fact that more than 70% of total state revenue comes from taxes. This study aims to determine the effect of attitudes, subjective norms, and perceived behavioral control on the intention to pay PBB and taxpayer compliance in Banyuwangi Regency. The population in this study were all Taxpayers in Banyuwangi Regency totaling 822,220 people. The sampling technique used probability sampling, especially simple random sampling and by using the Slovin formula, a sample of 100 respondents was obtained. The data in this study were obtained through a survey method with a questionnaire media. The data analysis technique used partial least square. The results of the study indicate that there is a positive and significant influence of attitude on the intention to pay PBB, there is no positive and significant influence of subjective norms on the intention to pay PBB, there is a positive and significant influence of perceived behavioral control on the intention to pay PBB, attitude has a positive and significant influence on taxpayer compliance, subjective norms have a positive and insignificant influence on taxpayer compliance, perceived behavioral control has a positive and significant influence on taxpayer compliance, intention to pay PBB has a positive and significant influence on taxpayer compliance, intention to pay PBB mediates attitude towards taxpayer compliance, intention to pay PBB does not mediate subjective norms on taxpayer compliance and intention to pay PBB mediates perceived behavioral control on taxpayer compliance. This study is expected to be a recommendation for local governments in improving the achievement of PBB realization.

INTRODUCTION

In the state financial structure, taxes occupy a position as the main source of income that has a significant impact on development in Indonesia. Revenue generated from taxes has a broad impact in financing strategic programs that support economic growth, improving the quality of life, and equitable development throughout the country. Thus, tax revenue is not just a financial transaction, but also has a social dimension that involves the welfare of society as a whole (Dewi 2023).

Banyuwangi is one of the regencies in East Java, Indonesia, which is one of the regencies with interesting taxpayer compliance behavior to study. This is because one of the largest sources of Regional Original Income (PAD) for Banyuwangi Regency comes from the PBB-P2 sector. Taxpayer compliance in paying PBB in Banyuwangi Regency is still less than optimal. This is evidenced by the fact that there are still arrears on PBB that have not been collected, amounting to IDR 18,444,700,649, - in December 2023. In December 2023, the percentage of PBB receipts in Banyuwangi Regency only reached 73.41%, lower than in 2022 which reached 75.74%, as can be seen in Table 1. This is the first motivation for researchers to examine the phenomenon or factors that influence taxpayer compliance in paying PBB in Banyuwangi Regency.

Table 1 Percentage Of Taxpayer Compliance In Paying PBB In Banyuwangi Regency

Year	Registered Taxpayers (Rp.)	Taxpayer Realization (Rp.)	Compliance Percentage (Realization)	Target Realization
2019	48.404.613.226	36.989.654.105	76,42 %	100 %
2020	50.342.020.154	37.878.581.085	75,24 %	100 %
2021	50.852.048.469	36.599.716.294	71,97 %	100 %
2022	62.527.659.904	47.357.034.427	75.74 %	100 %
2023	69.373.382.010	50.928.681.361	73.41 %	100 %

Source: (Regional Revenue Agency of Banyuwangi Regency 2023).

According to (Ajzen 1991), attitude towards behavior is an individual's belief in the outcome of a behavior and an evaluation of the outcome whether the behavior is positive or negative. The results of research conducted by (Sudiartana and Mendra 2018); (Karwur et al. 2020) show that attitude towards behavior influences a person's intention to comply with tax provisions. The results of research (Anugrah and Fitriandi 2022); (Hasan et al. 2017) show that attitude has a significant effect on tax compliance intentions. The results of research conducted by (Pangestie and Setyawan 2019); (Ari 2019); (Al-Zaqeba and Al-Rashdan 2020b) show that attitude has a positive effect on tax compliance intentions. Research conducted by (Saputra 2019); (Nurwanah et al. 2018); (Cahaya 2018); (Anggraeni et al. 2021) showed that attitude has a positive and significant effect on the intention to behave in a tax compliant manner. However, several studies show different results. The results of research conducted by (Yasa & Prayudi 2017); (Lesmana et al. 2018) showed that attitude has no effect on the intention to comply with taxes. In relation to taxpayer compliance behavior, attitude towards behavior is considered a factor that influences taxpayer compliance.

The second factor that influences taxpayers' intention to pay PBB based on the Theory of Planned Behavior is subjective norms. Research conducted by (Sudiartana and Mendra 2018); (Karwur et al. 2020) shows that subjective norms influence a person's intention to comply with tax provisions. Research conducted by (Pangestie and Setyawan 2019); (Ari 2019); (Hikmah et al. 2021); (Al-Zaqeba and Al-Rashdan 2020) shows that subjective norms have a positive effect on tax compliance intentions. The results of research (Nurwanah et al. 2018); (Anggraeni et al. 2021)

show that subjective norms have a positive and significant effect on tax compliance behavioral intentions. This is different from research (Saputra 2019); (Hasan et al. 2017) which shows that subjective norms have a positive but not significant effect on tax compliance behavioral intentions.

In relation to taxpayer compliance behavior, subjective norms are also considered as a factor influencing taxpayer compliance. Several previous research results support or reject this theory. Research (Karwur et al. 2020) shows that subjective norms have a direct effect on taxpayer compliance. Research (Al-Zaqeba and Al-Rashdan 2020) shows that subjective norms have a positive effect on tax compliance behavior. Research (Ramadhanti 2021); (Alvin 2014); (Hasan et al.); (Cahaya 2018) shows that subjective norms have a positive and significant effect on taxpayer compliance. However, research (Indrijawati et al. 2022); (Salsabilla et al. 2022); (Oktaviani 2015) shows that subjective norms do not have a significant effect on taxpayer compliance.

The third factor that influences taxpayers' intention to pay PBB based on the Theory of Planned Behavior is perceived behavioral control. Research (Sudiartana and Mendra 2018); (Karwur et al. 2020) shows that perceived behavioral control affects a person's intention to comply with tax provisions. Research (Pangestie and Setyawan 2019); (Al-Zaqeba and Al-Rashdan 2020); (Lesmana et al. 2018) shows that perceived behavioral control has a positive effect on tax compliance intentions. The results of research (Saputra 2019); (Anggraeni et al. 2021); (Hasan et al. 2017); (Cahaya 2018) show that perceived behavioral control has a positive and significant effect on the intention to behave in a tax-compliant manner. However, the results of research (Anugrah and Fitriandi 2022); (Yasa & Prayudi 2017) showed that perceived behavioral control did not show a significant influence on tax compliance intentions.

In relation to taxpayer compliance behavior, perceived behavioral control is considered a factor that also influences taxpayer compliance. This is reinforced by several previous studies, some supporting and some rejecting. The results of the study (Karwur et al. 2020) show that perceived behavioral control has a direct effect on taxpayer compliance. The results of the study (Kamela 2020); (Pangestie and Setyawan 2019); (Al-Zaqeba and Al-Rashdan 2020) show that perceived behavioral control has a positive effect on tax compliance behavior. The results of the study (Anugrah and Fitriandi 2022); (Yasa & Prayudi 2017) show that perceived behavioral control has a significant effect on tax compliance. The results of the study (Ramadhanti 2021); (Alvin 2014); (Cahaya 2018); (Indrijawati et al. 2022) showed that perceived behavioral control has a positive and significant effect on taxpayer compliance.

Intention is assumed as a motivational factor that influences a behavior. Motivation can be interpreted as a phase of change and stimulation in individuals to do something desired by their drivers and directors. (Nursaid et al. 2022). Motivation can also be interpreted as a drive directed at a particular goal (Thamrin et al. 2024). Some previous studies support this theory and some reject it. The results of the study (Pangestie and Setyawan (2019); (Sudiartana and Mendra 2018); (Ari 2019); (Karwur et al. 2020); (Al-Zaqeba and Al-Rashdan 2020); (Hikmah et al. 2021) show that behavioral intention has a positive effect on tax compliance behavior. The results of the study (Valenty and Kusuma 2019); (Anugrah and Fitriandi 2022) show that tax compliance intention has a significant effect on tax compliance. The study (Indrijawati et al. 2022); (Saputra 2019); (Nurwanah et al. 2018); (Cahaya 2018) shows that intention has a positive and significant effect on tax compliance behavior. However, this is different from the study (Oktaviani 2015) which shows that intention does not directly affect tax compliance taxpayer.

Based on the data in Table 1, where there is a tax revenue target that has not been realized. In addition, there are still inconsistent research results, so this study needs to be conducted with the aim of the study to determine the influence of attitudes, subjective norms, and perceived behavioral control on the intention to pay PBB and taxpayer compliance in Banyuwangi Regency.

LITERATURE REVIEW

Compliance Theory

In this view, individuals will obey the law if they feel that the action will provide benefits or avoid negative impacts on their lives (Manrejo and Markonah 2022).

Intention to Pay Taxes

According to (Manrejo and Markonah 2022), tax compliance intention is the degree to which a person plans to pay taxes based on beliefs about the values that can be recovered.

Attitude

Attitude towards behavior is an individual's belief in the outcome of a behavior and the evaluation of that outcome (beliefs strength and outcome evaluation), whether the behavior is positive or negative (Manrejo and Markonah 2022).

Subjective Norm

This perception is subjective, therefore it is called subjective norm. People who are considered influential by a person can be family, close friends, coworkers, consultants, or the surrounding environment. Subjective norm is a social factor that describes the social pressure experienced by a person in their considerations to decide whether or not to do an act (Manrejo and Markonah 2022).

Perceived Behavioral Control

Perceived behavioral control was introduced by (Ajzen 2005) as a factor that influences behavior besides intention. According to (Manrejo and Markonah 2022), a person can perform a behavior only if he/she has control over the behavior.

METHODS

This research is designed in the form of quantitative research with a causal research type. The population in this study were Taxpayers in Banyuwangi Regency totaling 822,220 people. A research sample was taken from this population. The sample is part of the population that has the same characteristics as the population. (Sugiyono 2023). The sampling technique in this study used the probability sampling technique, especially simple random sampling: Simple random sampling is the easiest way to select a sample. Based on the calculations above, the sample that became respondents in this study was adjusted to 100 respondents. Data collection was carried out using a survey method through questionnaires distributed offline and online (google form). The data analysis method used in this study was descriptive statistical analysis and the partial least square (PLS) method with the help of WarpPLS software version 7.0.

RESULTS

Respondent Characteristics

Based on the results of descriptive statistical analysis based on gender, out of 100 respondents, the majority of taxpayers are female, namely 55 people (55%) and male as many as 45 people (45%). Based on the age of the respondents, the results are respondents aged between 20 - 29 years as many as 7 people (7%), respondents aged between 30 - 40 years as many as 26 people (26%), respondents aged between 41 - 50 years as many as 42 people (42%), and respondents aged over 50 years as many as 25 people (25%). Based on the respondents' education level, the results are that respondents who have a junior high school education level

are 2 people (2%), respondents who have a high school/equivalent education level are 24 people (24%), respondents who have a Diploma (D1/D2/D3/D4) education level are 3 people (3%), respondents who have a Bachelor's (S1) education level are 56 people (56%), and respondents who have a Masters (S2) / Doctorate (S3) education level are 15 people (15%). Based on the respondents' occupations, the results are that respondents who have jobs as State Civil Apparatus (ASN) are 59 people (59%), respondents who have jobs as Private Employees are 8 people (8%), respondents who have jobs as Entrepreneurs are 10 people (10%), respondents who have jobs as Laborers/Farmers are 2 people (2%), respondents who have Other jobs are 8 people (8%), and respondents who work as Housewives are 13 people (13%).

Validity and Reliability Test Results

The results of the validity test with loading factors obtained that all items from each construct of attitude, subjective norms, perceived behavioral control, intention to pay PBB, and taxpayer compliance had values above 0.7 so they were said to be valid. Then for the reliability test, the Cronbach's alpha value was obtained above 0.7 which means that all constructs are reliable.

Results of Direct and Indirect Influence Test

In this direct and indirect influence test, each path in the model section is explained using path analysis. Each path tested shows the direct and indirect influence of the attitude variable (X1), subjective norm (X2) and perceived behavioral control (X3) on the intention to pay PBB (Z) and taxpayer compliance (Y) in Banyuwangi Regency. By knowing the path coefficient value, we can see how much influence one variable has on another. The path coefficient value can be seen in Table 2.

Table 2. Coefficient Values of Direct and Indirect Influence Paths

Hypothesis	Direct Effect	Path	P-Value	Results
H1	Attitude (X1) → Intention to Pay PBB (Z)	0,419	<0,001	H1 Accepted
H2	Subjective Norms (X2) → Intention to Pay PBB (Z)	-0,031	0,378	H2 Not Accepted
H3	Perceived Behavioral Control (X3) → Intention to Pay PBB (Z)	0,390	<0,001	H3 Accepted
H4	Attitude (X1) → Taxpayer Compliance (Y)	0,218	0,011	H4 Accepted
H5	Subjective Norms (X2) → Taxpayer Compliance (Y)	0,086	0,189	H5 Not Accepted
H6	Perceived Behavioral Control (X3) → Taxpayer Compliance (Y)	0,220	0,011	H6 Accepted
H7	Intention to Pay PBB (Z) → Taxpayer Compliance (Y)	0,421	<0,001	H7 Accepted
H8	Attitude (X1) → Taxpayer Compliance (Y) Through Intention to Pay PBB (Z)	0,176	0,005	H8 Accepted
H9	Subjective Norms (X2) → Taxpayer Compliance (Y) Through Intention to Pay	-0,013	0,427	H9 Not Accepted

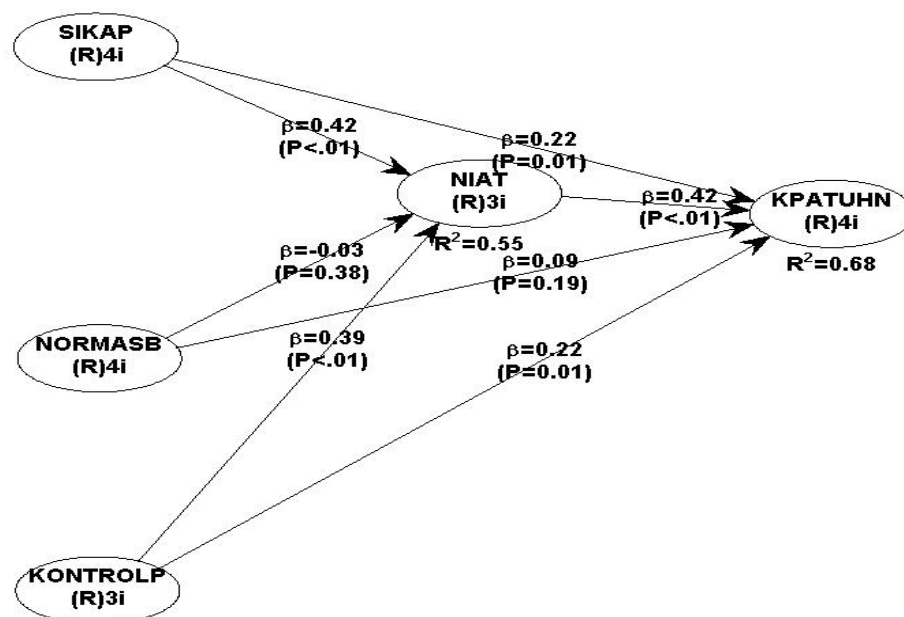
	PBB (Z)			
H10	Perceived Behavioral Control (X3) → Taxpayer Compliance ajak (Y) Through Intention to Pay PBB (Z)	0,164	0,009	H10 Accepted

Source: Data Processed by Researchers, 2024.

Research Hypothesis Model

The previously developed hypothesis will be tested for its truth with a research hypothesis test. This hypothesis testing is based on the model that has been developed. The variable of PBB payment intention (Z) acts as a mediating variable in taxpayer compliance based on attitude, subjective norms, and perceived behavioral control. The relationship between variables in this study is presented in Figure 1.

Figure 2: Results of Hypothesis Test Analysis



DISCUSSION

The Influence of Attitude on Intention to Pay PBB

The results of the study indicate that attitude influences the intention to pay PBB. Thus, H0 is rejected and H1 is accepted. This means that based on the first hypothesis, attitude has a positive and significant effect on the intention to pay PBB, proven true or H1 is accepted. The results of the study (Anugrah and Fitriandi 2022); (Hasan et al. 2017) show that attitude has a significant effect on the intention to comply with taxes. The results of the study conducted by (Pangestie and Setyawan 2019); (Ari 2019); (Al-Zaqeba and Al-Rashdan 2020) show that attitude has a positive effect on the intention to comply with taxes. The study conducted by (Saputra 2019); (Nurwanah et al. 2018); (Cahaya 2018); (Anggraeni et al. 2021) shows that attitude has a positive and significant effect on the intention to behave in a tax-compliant manner.

The Influence of Subjective Norms on Intention to Pay PBB

The results of the study indicate that subjective norms have an effect on the intention to pay PBB. This means that based on the second hypothesis, subjective norms have a positive and significant effect on the intention to pay PBB, which is not proven true or H2 is rejected. This could be due to aspects related to subjective norms that do not have an impact on the intention to pay PBB. Aspects of subjective norms include: Opinions of others to comply with tax provisions; Encouragement from others in tax provisions; Support in complying with tax provisions; and Trust in the performance of tax officials. The results of this study do not support the existing theory, namely the Theory Of In this study, there are similarities in results with previous studies conducted by (Lesmana et al. 2018); (Cahaya 2018); and (Oktaviani 2015) which show that subjective norms do not affect the intention of taxpayers to comply with taxes.

The Effect of Perceived Behavioral Control on Intention to Pay PBB

Based on the results of testing the variable of perceived behavioral control on the intention to pay PBB, a coefficient value of 0.390 was obtained (sufficient correlation) with a p-value of 0.001. Because the p-value is smaller than α ($0.001 < 0.05$), H0 is rejected so that there is a positive and significant effect of perceived behavioral control on the intention to pay PBB. This means that based on the third hypothesis, perceived behavioral control has a positive and significant effect on the intention to pay PBB, which is proven true or H3 is accepted. In this study, there are significant similarities in results with previous studies conducted by (Sudiartana and Mendra 2018); (Karwur et al. 2020) which show that perceived behavioral control affects a person's intention to comply with tax provisions. Research (Pangestie and Setyawan 2019); (Al-Zaqeba and Al-Rashdan 2020); (Lesmana et al. 2018) showed that perceived behavioral control has a positive effect on tax compliance intentions. The results of the study (Saputra 2019); (Anggraeni et al. 2021); (Hasan et al. 2017); (Cahaya 2018) showed that perceived behavioral control has a positive and significant effect on tax compliant behavioral intentions.

The Influence of Attitudes on Taxpayer Compliance

Based on the results of testing the attitude variable on taxpayer compliance, a coefficient value of 0.218 was obtained (very weak correlation) with a p-value of 0.001. Because the p-value is smaller than α ($0.001 < 0.05$), H0 is rejected so that there is a positive and significant influence of attitudes on taxpayer compliance. This means that based on the fourth hypothesis, attitudes have a positive and significant effect on taxpayer compliance, proven true or H4 is accepted. In this study, there are significant similarities in results with previous studies conducted by (Kamela 2020); (Al-Zaqeba and Al-Rashdan 2020); (Hikmah et al. 2021) which show that attitudes towards behavior have a positive effect on tax compliance. Research (Ramadhanti 2021); (Indrijawati et al. 2022); (Cahaya 2018); (Alvin 2014) shows that attitude has a positive and significant influence on taxpayer compliance.

The Influence of Subjective Norms on Taxpayer Compliance

Based on the results of testing the subjective norm variable on taxpayer compliance, a coefficient value of 0.086 was obtained (very weak correlation) with a p-value of 0.189. Because the p-value is greater than α ($0.189 > 0.05$), H0 is accepted so that there is no significant influence of subjective norms on taxpayer compliance. This means that based on the fifth hypothesis, subjective norms have a positive and significant effect on taxpayer compliance, which is not proven true or H5 is rejected. Several previous studies have shown the same results as this study. Research conducted by (Indrijawati et al. 2022); (Salsabilla et al. 2022); (Oktaviani 2015) showed that the results of subjective norms did not have a significant effect on taxpayer compliance.

The Effect of Perceived Behavioral Control on Taxpayer Compliance

The results of the study indicate that perceived behavioral control has an impact on the intention to pay PBB. This means that based on the third hypothesis, perceived behavioral control has a positive and significant effect on the intention to pay PBB, which is proven true or H3 is accepted. In this study, there are significant similarities in results with previous studies conducted by (Sudiartana and Mendra 2018); (Karwur et al. 2020) which show that perceived behavioral control has an effect on a person's intention to comply with tax provisions. Research (Pangestie and Setyawan 2019); (Al-Zaqeba and Al-Rashdan 2020); (Lesmana et al. 2018) shows that perceived behavioral control has a positive effect on tax compliance intentions. The results of the study (Saputra 2019); (Anggraeni et al. 2021); (Hasan et al. 2017); (Cahaya 2018) shows that perceived behavioral control has a positive and significant effect on the intention to behave compliantly towards taxes.

The Influence of PBB Payment Intention on Taxpayer Compliance

The results of the study stated that attitudes have a positive impact. So H0 is rejected so that there is a positive and significant influence of attitudes on taxpayer compliance. This means that based on the fourth hypothesis, attitudes have a positive and significant effect on taxpayer compliance, proven true or H4 is accepted. In this study, there are significant similarities in results with previous studies conducted by (Kamela 2020); (Al-Zaqeba and Al-Rashdan 2020); (Hikmah et al. 2021) which show that attitudes towards behavior have a positive effect on tax compliance. Research by (Ramadhanti 2021); (Indrijawati et al. 2022); (Cahaya 2018); (Alvin 2014) shows that attitudes have a positive and significant effect on taxpayer compliance.

The Influence of Attitudes on Taxpayer Compliance Through Intention to Pay PBB

Based on the eighth hypothesis, attitudes have a positive and significant effect on taxpayer compliance through the intention to pay PBB. After testing and data analysis, the results obtained stated that attitudes have a positive and significant effect on taxpayer compliance through the intention to pay PBB, which was proven true or H8 was accepted. The test results showed that there was an indirect effect of the attitude variable (X1) on the taxpayer compliance variable (Y) through the intervening variable of the intention to pay PBB (Z) of 0.176, which is smaller than the direct effect of the attitude variable (X1) on the taxpayer compliance variable (Y), which is 0.218. The total effect of attitude (X1) on taxpayer compliance (Y) is 0.394 with details of a direct effect of 0.218 and an indirect effect of 0.176. These results support the research results of (Indrijawati et al. 2022) and (Cahaya 2018) which show that attitudes have a positive and significant effect on taxpayer compliance through intention.

The Influence of Subjective Norms on Taxpayer Compliance Through Intention to Pay PBB

Based on the ninth hypothesis, subjective norms have a positive and significant effect on taxpayer compliance through the intention to pay PBB. After testing and data analysis, the results obtained stated that subjective norms have a positive and significant effect on taxpayer compliance through the intention to pay PBB, which was not proven true or H9 was rejected. The test results showed that there was no indirect effect of the subjective norm variable (X2) on taxpayer compliance (Y) through the intervening variable of the intention to pay PBB (Z) which was indicated by a value of -0.013 which is smaller than the direct effect of the subjective norm variable (X2) on the taxpayer compliance variable (Y) which is 0.086. The results of this study differ from the results of the study (Indrijawati et al. 2022) on taxpayer compliance through intention.

The Influence of Perceived Behavioral Control on Taxpayer Compliance Through PBB Payment Intention

Based on the tenth hypothesis, perceived behavioral control has a positive and significant effect on taxpayer compliance through PBB payment intention. After testing and data analysis, the results obtained stated that perceived behavioral control has a positive and significant effect on taxpayer compliance through PBB payment intention, proven true or H10 is accepted. The test results show that there is an indirect effect of the perceived behavioral control variable (X3) on taxpayer compliance (Y) through the intervening variable PBB payment intention (Z) of 0.164, which is smaller than the direct effect of perceived behavioral control (X3) on taxpayer compliance variable (Y) which is 0.220. The total effect of perceived behavioral control (X3) on taxpayer compliance (Y) is 0.384 with details of a direct effect of 0.220 and an indirect effect of 0.164. So it can be concluded that if perceived behavioral control affects the intention to pay PBB and the intention to pay PBB affects taxpayer compliance, then it can be ascertained that indirectly perceived behavioral control has an effect on taxpayer compliance through the intention to pay PBB. If taxpayers have good perceived behavioral control and intention to pay PBB, then it should be able to increase taxpayer compliance. These results support the research results (Mastani 2018) and (Cahaya 2018) which show that perceived behavioral control has a positive and significant effect on taxpayer compliance through intention.

CONCLUSION

Based on the research findings that have been described in the previous description, the conclusions in this study can be stated as follows: 1) The test results prove that attitude has a positive and significant effect on the intention to pay PBB. This means that the more positive the attitude towards tax compliance behavior, the higher the intention to pay PBB; 2) The test results prove that subjective norms do not have a positive and significant effect on the intention to pay PBB. This means that the high and low subjective norms do not affect the intention to pay PBB; 3) The test results prove that perceived behavioral control has a positive and significant effect on the intention to pay PBB. This means that the stronger the perceived behavioral control, the stronger the intention to pay PBB will be; 4) The test results prove that attitude has a positive and significant effect on taxpayer compliance. This means that the more positive the attitude towards tax compliance behavior, the higher the taxpayer compliance; 5) The test results prove that subjective norms have a positive and insignificant effect on taxpayer compliance. This means that the higher the subjective norm, the higher the taxpayer compliance but the effect is not significant; 6) The test results prove that perceived behavioral control has a positive and significant effect on taxpayer compliance. This means that the higher the perceived behavioral control, the higher the level of taxpayer compliance; 7) The test results prove that the intention to pay PBB has a positive and significant effect on taxpayer compliance. This means that the higher the intention to pay PBB, the higher the taxpayer compliance will be; 8) The test results prove that attitude has a positive and significant effect on taxpayer compliance through the intention to pay PBB. This means that the intention to pay PBB can mediate the effect of attitude on taxpayer compliance; 9) The test results prove that subjective norms do not have a positive and significant effect on taxpayer compliance. This means that the intention to pay PBB cannot mediate the effect of subjective norms on taxpayer compliance. 10) The test results prove that perceived behavioral control has a positive and significant effect on taxpayer compliance through the intention to pay PBB. This means that the intention to pay PBB can mediate the effect of perceived behavioral control on taxpayer compliance.

SUGGESTION

The suggestions that can be given based on the research results are as follows: 1) Referring to the conclusion stating that subjective norms do not have a positive and significant effect on the intention to pay PBB, based on these results it is necessary to review how to increase the intention to pay PBB through social influence/other people. In this study, the role of subjective norms on the intention to pay PBB shows a negative correlation, which means that the higher the subjective norm, the lower the taxpayer's intention to pay PBB. This shows that the stronger the influence of other people, the lower the taxpayer's intention to pay PBB. This can happen when taxpayers are reminded more often to pay PBB, the lower the intention to pay PBB. This situation can be anticipated by reducing the intensity of reminding taxpayers to pay PBB, because it can cause boredom which has an impact on taxpayers' reluctance to pay PBB. In addition, the way to remind taxpayers to pay PBB should be conveyed in good, polite language, and delivered at the right time; 2) Referring to the conclusion stating that subjective norms have a positive and insignificant effect on taxpayer compliance, based on these results it can be analyzed that the higher the subjective norm, in this case the influence of other people on taxpayers, the higher the taxpayer compliance, but in this study the effect is not significant. In this case, taxpayers can still comply with tax obligations or still comply with paying taxes even without any influence, encouragement, or coercion from other people. Taxpayers can feel that the obligation to pay taxes is a moral obligation which is a principle of life and must be carried out regardless of the conditions of the taxpayer. Taxpayers may feel guilty and feel they are violating ethics if they do not pay taxes. Moral obligation can be a causal factor that makes subjective norms have no significant effect on taxpayer compliance. So that for further research it is hoped that the moral obligation variable can be added as a variable that is considered to be able to influence taxpayer compliance; 3) Referring to the conclusion stating that perceived attitudes and behavioral control have a positive and significant effect on the intention to pay PBB and taxpayer compliance, the Banyuwangi Regency Government should always instill trust in taxpayers in increasing the intention to pay PBB and taxpayer compliance by utilizing the funds from PBB payments from taxpayers as best as possible through various efforts to improve development in all fields, so that taxpayers feel that there is a positive return from the government for the PBB funds that have been paid. In addition, the Banyuwangi Regency Government should routinely conduct socialization about PBB to the community which aims to provide taxpayers with an understanding of how to pay PBB, PBB payment rules (for example regarding fines and PBB payment due dates), benefits received from PBB payment results, and so on. Socialization about PBB can be delivered when there are activities related to mass gatherings or through social media such as WhatsApp, Instagram, Facebook, or billboards.

REFERENCES

- Ajzen, I. 2005. *Attitudes, Personality, and Behavior*. 2nd Edition. Vol. 50. New York: Open University Press.
- Ajzen, Icek. 1991. "The Theory of Planned Behavior." *Organizational Behavior and Human Decision Processes* 50 (2): 179–211. [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T).
- . 2011. "The Theory Of Planned Behaviour: Reactions and Reflections." *Psychology & Health*. <https://doi.org/https://doi.org/10.1080/08870446.2011.61399>.
- Al-Zaqeba, Murad Ali Ahmad, and Mosab Tayseer Al-Rashdan. 2020a. "Extension of the TPB in Tax Compliance Behavior: The Role of Moral Intensity and Customs Tax." *International Journal of Scientific and Technology Research* 9 (4).
- . 2020b. "The Effect of Attitude, Subjective Norms, Perceived Behavioral Control on Tax Compliance in Jordan: The Moderating Effect of Customs Tax." *International Journal of Scientific and Technology Research* 9 (4): 233–38.

- Alvin, Aloysius. 2014. "Pengaruh Sikap, Norma Subyektif, Dan Kontrol Perilaku Yang Dipersepsikan Staff Pajak Terhadap Kepatuhan Pajak Wajib Pajak Badan." *Tax & Accounting Review*, Vol. 4, No.1 4 (1): 1–12.
- Anggraeni, Windi Ariesti, Muhammad Dahlan, and Ivan Yudianto. 2021. "Determinan Intensi Kepatuhan Wajib Pajak Pelaku Bisnis Online Berdasarkan Theory of Planned Behavior." *Syntax Literate; Jurnal Ilmiah Indonesia* 6 (4). <https://doi.org/10.36418/syntax-literate.v6i4.1007>.
- Anugrah, M Sahib Saesar, and Primandita Fitriandi. 2022. "Analisis Kepatuhan Pajak Berdasarkan Theory Of Planned Behavior." *Jurnal Info Artha* 6 (1): 1–12.
- Ari, Dessanti Putri Sekti. 2019. "Analisis Perilaku Patuh Pajak Orang Pribadi Berdasarkan Theory of Planned Behavior Dan Kepercayaan Terhadap Pemerintah." *Profit* 13 (01): 32–38. <https://doi.org/10.21776/ub.profit.2019.013.01.4>.
- Badan Pendapatan Daerah Kabupaten Banyuwangi. n.d. "Pajak Online PBB."
- Cahaya, Ela Nur. 2018. "Pengaruh Sikap, Norma Subjektif, Kontrol Perilaku Yang Dipersepsikan Terhadap Perilaku Untuk Patuh Dalam Membayar Pajak Di Kota Pontianak Dengan Niat Berperilaku Patuh Sebagai Variabel Intervening." *Jurnal Kajian Ilmiah Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Tanjungpura Pontianak* 7, No.2.
- Dewi, Liana Sari. 2023. *Perpajakan (Berdasarkan Pelayanan Dan Pemahaman Kesadaran)*. 1st ed. Malang: CV. Literasi Nusantara Abadi.
- Dwi Cahyaningtyas, Anugrahi. 2021. "Pengaruh Kesadaran, Kualitas Pelayanan, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Yang Melakukan Kegiatan Usaha." *Skripsi*, no. 2006: 1–14.
- Hasan, Rashedul, Niaz Acma, and Mohammad Alam. 2017. "Tax Compliance in Bangladesh – A Structural Equation Modelling Approach." *American Journal of Trade and Policy* 4 (July): 15–22. <https://doi.org/10.18034/ajtp.v4i3.422>.
- Hikmah, Priyo Hari Adi, Supramono Supramono, and Theresia Woro Damayanti. 2021. "The Nexus Between Attitude, Social Norms, Intention To Comply, Financial Performance, Mental Accounting and Tax Compliance Behavior." *Asian Economic and Financial Review*. <https://doi.org/10.18488/journal.aefr.2021.1112.938.949>Vol. 11, No. 12, 938-949.
- Indrijawati, Aini, Syamsuddin Syamsuddin, Muzakkir Muzakkir, and Intihanah Intihanah. 2022. "DETEKSI KEPATUHAN WAJIB PAJAK MENGGUNAKAN THEORY OF PLANNED BEHAVIOR; SEBUAH PENGUJIAN TEORI." *Jurnal Progres Ekonomi Pembangunan (JPEP)* 7 (1). <https://doi.org/10.33772/jpep.v7i1.24078>.
- Kamela, Hurian. 2020. "Pengaruh Faktor-Faktor Theory Planned Of Behaviour (TPB) Terhadap Perilaku Kepatuhan Wajib Pajak: Studi Kasus KPP Palembang Ilir Barat." *Journal of Applied Accounting and Taxation* 5 (2).
- Karwur, Jones M., Jullie J. Sondakh, and Lintje Kalangi. 2020. "Pengaruh Sikap Terhadap Perilaku, Norma Subyektif, Kontrol Perilaku Yang Dipersepsikan Dan Kepercayaan Pada Pemerintah Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Niat Sebagai Variabel Intervening (Survey Pada KPP Pratama Manado)." *Jurnal Riset Akuntansi Dan Auditing "GOODWILL"* 11 (2): 113–30.
- Lesmana, Desy, Delfi Panjaitan, and Mutiara Maimunah. 2018. "Tax Compliance Ditinjau Dari Theory of Planned Behavior (TPB): Studi Empiris Pada Wajib Pajak Orang Pribadi Dan Badan Yang Terdaftar Pada KPP Di Kota Palembang." *InFestasi* 13 (2): 354. <https://doi.org/10.21107/infestasi.v13i2.3514>.
- Manrejo, Sumarno, and Mrkonah Markonah. 2022. *Pengetahuan, Niat Dan Perilaku Membayar Pajak*. Banten: CV. AA. RIZKY.
- Marandu, Edward E., Christian J. Mbekomize, and Alexander N. Ifezue. 2015. "Determinants of Tax Compliance: A Review of Factors and Conceptualizations." *International Journal of Economics and Finance* 7 (9): 207–18. <https://doi.org/10.5539/ijef.v7n9p207>.
- Mastani, Catharine and Siti Khairani. 2018. "Pengaruh Sikap, Norma Subyektif, Kontrol Perilaku

- Dengan Niat Kepatuhan Sebagai Variabel Intervening Terhadap Tax Compliance Penyetoran SPT Masa PPN (Survei Pada PKP Yang Terdaftar Di KPP Pratama Ilir Barat Kota Palembang)." *STMIK GI MDP*.
- Mustikasari, Elia. 2007. "KAJIAN EMPIRIS TENTANG KEPATUHAN WAJIB PAJAK BADAN DI PERUSAHAAN INDUSTRI PENGOLAHAN DI SURABAYA ELIA MUSTIKASARI Staf Pengajar Fakultas Ekonomi Universitas Airlangga Surabaya." *Universitas Stuttgart*, 1–41.
- Nursaid Nursaid, Yoangga Muhammad Jakfar Sidik, Nurul Qomariah, Eko Budi Satoto. 2022. "The Role of Motivation, Organizational Culture, Work Discipline in Improving the Performance of Employees of the Jember Regency Cooperative and Micro Business Service." *Proceedings of the 3rd International Conference of Business, Accounting, and Economics, ICBAE 2022*, 10-11.
- Nurwanah, Andi, T. Sutrisno, Rosidi Rosidi, and Roekhudin Roekhudin. 2018. "Determinants of Tax Compliance: Theory of Planned Behavior and Stakeholder Theory Perspective." *Problems and Perspectives in Management* 16 (4): 395–407. [https://doi.org/10.21511/ppm.16\(4\).2018.33](https://doi.org/10.21511/ppm.16(4).2018.33).
- Oktaviani, Rachmawati Meita. 2015. "Determinant Of Tax Compliance With Intention As Mediation From Planned Behaviour Theory Perspective." *Jurnal Bisnis Dan Ekonomi (JBE)*, Vol.22, No.1 Hal. 85 ± 95.
- Pangestie, Dhea Dwi, and Made Dudy Setyawan. 2019. "Aplikasi Theory of Planned Behaviour : Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi Dan Bangunan Di Kota Surabaya." *Jurnal Akuntansi AKUNESA* 8 (1): 1–10.
- Putri. 2013. "Analisis Pengaruh Pengetahuan Umum, Tingkat Ekonomi, Dan Pengetahuan Pajak Terhadap Kepatuhan Pbb Masyarakat Desa Dan Kota Dengan Variabel Moderating Kontrol Petugas Desa/Kelurahan (Studi Kasus Pada Kabupaten Demak)." *Diponegoro Journal of Accounting* 2 (3): 1–11.
- Rahayu, Siti Kurnia. 2023. *Perpajakan (Konsep Dan Aspek Formal)*. Edisi Revi. Bandung: Rekayasa Sains.
- Ramadhanti, A A. 2021. "Pengaruh Sikap, Norma Subjektif Dan Kontrol Keperilakuan Terhadap Kepatuhan Wajib Pajak Pelaku UMKM Di Kota Malang." *Jurnal Ekonomi Dan Pariwisata* Vol. 7 (No. 1): 40–48.
- Salsabilla, Putri, Luh Diah Citra Resmi Cahyadi, and Rai Gina Artaningrum. 2022. "Pengaruh Sikap, Norma Subjektif Dan Kontrol Keperilakuan Yang Dipersepsikan Terhadap Kepatuhan Wajib Pajak Umkm Di Kota Denpasar." *Jurnal Ekonomi Dan Pariwisata* Vol. 7 (No. 1): 40–48.
- Saputra, Hadi. 2019. "Analisa Kepatuhan Pajak Dengan Pendekatan Teori Perilaku Terencana (Theory Of Planned Behavior) (Terhadap Wajib Pajak Orang Pribadi Di Provinsi Dki Jakarta)." *Jurnal Muara Ilmu Ekonomi Dan Bisnis* Vol.3 No.1. <https://doi.org/DOL:https://doi.org/10.24912/jmieb.v3i1.2320>.
- Sudiartana, Made, and Ni Putu Yuria Mendra. 2018. "Taxpayer Compliance in SMEs Sector: A Theory of Planned Behavior." *Jurnal Keuangan Dan Perbankan* 22 (2): 219–30. <https://doi.org/10.26905/jkdp.v22i2.1561>.
- Sugiyono. 2023. *Metode Penelitian Kuantitatif, Kualitatif, Dan R&D*,. Bandung: CV. ALFABETA.
- Swarjana, I Ketut. 2022. *Konsep Pengetahuan, Sikap, Perilaku, Persepsi, Stres, Kecemasan, Nyeri, Dukungan Sosial, Kepatuhan, Motivasi, Kepuasan Pandemi Covid-19 Akses Layanan Kesehatan*. Yogyakarta: CV. Andi Offset.
- Thamrin M., Chotijah Retnoning Ayu ,Rusgianto, Hanafi. 2024. "Pengaruh Iklim Organisasi Dan Kepemimpinan Terhadap Kinerja Pegawai Dengan Motivasi Sebagai Variabel Intervening Di Dinas Kebudayaan Dan Pariwisata Kabupaten Jember." *Jurnal Manajemen Dan Bisnis Indonesia* Vol.10No01: Hal.27-35.
- Yasa, I., & Prayudi, M. (. 2017. "Perilaku Kepatuhan Perpajakan Dalam Perspektif Teori Perilaku Terencana." *Seminar Nasional Riset Inovatif*.