The Influence of GDRP per Capita, Taxpayer Compliance, Inflation Rate, Land Area, and Building Area on PBB Effectiveness in Tabalong Regency

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Abstract

This research is motivated by the importance of measuring the effectiveness of Land and Building Tax in Tabalong Regency, by considering several economic and compliance factors. The purpose of this research is to analyze the effect of GRDP per capita, taxpayer compliance, inflation rate, land area, and building area on the effectiveness of PBB in Tabalong Regency during the period 2013-2022. This study uses a quantitative method with a linear regression approach to explore the relationship between these variables. The results showed that the variables of GRDP per capita, inflation rate, land area, and building area have a positive and significant influence on the effectiveness of PBB, while taxpayer compliance has no significant effect. The ANOVA test resulted in an F value of 6.380 with a significance level of 0.048, indicating that the overall model of this study is significant. The implications of this study indicate that increasing GRDP, inflation, and land and building utilization can increase the effectiveness of PBB in Tabalong Regency, while further efforts are needed to improve taxpayer compliance.

Keywords: GRDP Per Capita, Taxpayer Compliance, Inflation Rate, Area Land and Building Area on PBB Effectiveness.

INTRODUCTION

State revenue structure, Indonesia has a lot of revenue from various sectors, including the oil and gas sector and non-oil and gas (examples are revenues from the tax, levy, grant, and other sectors) (Sihombing, 2021). These two sectors have a very strategic role and are the largest component and the main source of domestic revenue to support the financing of government administration and national development. For this reason, active participation of all levels of society is needed in shouldering the burden of development, as well as in taking responsibility for the implementation of development, which is manifested by participation and mutual cooperation in national development, to realize a just and prosperous society.

The government's efforts to be able to realize a fair, prosperous and equitable society are by organizing regional autonomy (Guntoro, 2021). The existence of regional autonomy local governments are authorized to regulate and manage government affairs themselves according to the principle of autonomy and assistance duties. By providing broad autonomy to the regions, it is hoped that it can accelerate the realization of community welfare through improving services, empowerment and community participation. In the context of implementing regional autonomy, the handover, delegation and assignment of government affairs are given to the regions so that they can be carried out in a real and responsible manner, and are followed by regulations on the fair distribution and utilization of national resources. As an autonomous region, the implementation of government and services is carried out based on the principles of transparent and responsible governance in relation to clean government.

A region is formed based on considerations of economic ability, regional potential, socio-culture, socio-politics, population, regional area, and other considerations that allow the implementation of regional autonomy. As stated in Law No. 32 of 2004 concerning Regional Government, namely, Regional Autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community in accordance with laws and regulations (Fauzi, 2019).

The regional authority in question includes authority in all fields of government except authority in the fields of foreign policy, defense and security, judiciary, monetary and fiscal, religious and other fields of authority because this is the central authority. Where the authority in other fields includes policies on national planning and macro control of national development, financial balance funds, the State administration system and state economic institutions, the development and diversification of human resources, utilization, natural resources and strategic high technology, conservation, and national standardization

The demand for the creation of good governance has become the will of the majority of the community in achieving the goals and ideals of the nation and the State. The implementation of regional autonomy as one of the new paradigms in the Indonesian constitutional implementation system has had quite complex implications for the implementation of government, especially in the regions. Regional autonomy is part of democratization in creating a system that is power shared at every level of government and demands the independence of the management system in the regions. Autonomy gives greater power to local communities to improve the economic prosperity of the people and the welfare of the people (Halim & Kusufi, 2012).

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies defines regional levies as one of the important sources of regional revenue to finance the implementation of local government. Regional Levies have great potential to be explored and expanded in their management, because regional levies are collected in return for services provided by local governments, including services related to public services, certain businesses and those related to certain licensing. Regional Levies are the most likely source of income to be developed in accordance with the creativity of each local government, because local governments have the flexibility to collect levies.

The Land and Building Tax (PBB, *Perserikatan Bangsa-Bangsa*) is an objective or material tax, paid by taxpayers' income where the level of taxpayers' ability will affect the success rate of tax revenue. Judging from its function, taxes are divided into two functions, namely the budgetair function (state financial resources) and the regularend function (regulating) (Sinta et al., 2022). The budgetair function, meaning that taxes are one of the sources of government revenue to finance routine expenditures and development, while the regularend function, meaning that taxes are a tool to regulate or implement government policies in the social and economic fields, and achieve certain goals outside the financial sector, from these two functions, basically the government wants to reaffirm the important role of taxes both as a tool of state revenue as explained previously, as well as as a tool to implement various policies in the social and economic fields.

With regard to the Land and Building Tax (PBB, *Perserikatan Bangsa-Bangsa*), although it has a relatively small revenue value compared to other central taxes, it has a wide impact, because the proceeds of PBB revenues are returned for the development of the region concerned. In addition, the PBB also has the largest taxpayer compared to other taxes, PBB revenue from year to year continues to increase besides that PBB is the only property tax in Indonesia. In the Regional Revenue and Expenditure Budget, PBB revenue is included in the tax revenue sharing revenue group. Meanwhile, the proceeds of the Central Government's Land and Building Tax revenues are indeed distributed to all districts or cities with an allocation of 65 percent and 35 percent distributed as incentives to regions or districts (Government Regulation Number 16 of 2000).

The Tabalong Regency Regional Revenue Agency is one of the Regional Government Work Units that is specifically tasked with carrying out local government affairs to manage and assist local governments in the field of regional revenue. In order to facilitate and regulate activities in carrying out its activities, the Tabalong Regency Regional Revenue Agency divides sub-sub-divisions that are directly in charge of the fields of responsibility of each apparatus in the tax management.

In Tabalong Regency Regional Regulation Number 02 of 2013 concerning rural and urban land and building taxes in order to encourage economic growth and increase local revenue, taxes must be levied on land and/or buildings owned, controlled, and/or utilized by individuals or entities, except for areas used for plantation, forestry business activities, and mining. Rural and Urban Land and Building Tax Subjects are individuals or entities that actually have a right to the Earth and/or obtain benefits to the Earth, and/or own, control, and/or obtain benefits to the Building. Based on the objects and subjects of the land and building tax, it can be seen that the value of the PBB tax has the potential to increase local revenue, because the tax subject is imposed on each community who owns a house.

The increasing population growth has caused the need for housing in the form of land and buildings to increase. Residents who have certificates for land and buildings are required to register land objects and/or buildings using the Regional Tax Object Notification Letter form to the Tabalong Regency Regional Revenue Agency no later than 30 (thirty) calendar days from the date of receipt of SPOPD by the Taxpayer. Taxpayers who have registered land and/or building tax

objects will be given a Regional Taxpayer Identification Number (NPWPD, *Permohonan Nomor Pokok Wajib Pajak Daerah*). With the increase in certified land and buildings accompanied by NPWPD, the number of taxpayers who are subject to the obligation to pay PBB on land and buildings will increase, thus causing the PBB paid to increase and ultimately increase PBB revenue. The number of taxpayers is measured by the number of Land and Building Tax (PBB) taxpayers who have paid PBB every year in each sub-district in Tabalong Regency based on the Deposit Receipt Letter.

Land or land is a resource that can provide a space that can support all the needs of living things. Land area is the amount or amount of land used for various activities in an area. Basically, the space provided is very limited, while the need for land has a tendency to continue to increase from year to year, both for housing, agriculture, industrial needs and so on. If population growth increases, then the demand for land increases. With the large area of land that is the object of the United Nations and owned by taxpayers and the high selling value of land that causes the NJOP from the United Nations to be larger, the greater the United Nations must be paid by taxpayers, so as to ultimately increase regional revenue from the United Nations. The area of land or land is measured by data on the number of land areas that are the object of the United Nations in each sub-district in Tabalong Regency based on the Tax Payable Notification Letter (SPPT, *Surat Pemberitahuan Pajak Terhutang*) in square meters (m2).

Buildings are engineering constructions that are planted or permanently attached to the land and/or inland and/or marine waters. The value of the building will increase in accordance with the condition of the building and the economic development in the area where the building is erected. The factors to determine the classification of buildings as objects of calculation of the UN payable are: materials used, engineering, location, and environmental conditions. The selling value of land from year to year has increased along with the development of the area, as well as buildings attached or embedded on the land. PBB revenue is influenced by how much land and buildings are taxed. The more the number of buildings and the Selling Value of Tax Objects of a building, the higher the PBB paid by taxpayers so that the higher the revenue obtained by the local government from the PBB. The number of buildings is measured by data on the number of buildings that are the object of the United Nations in each sub-district in Tabalong Regency based on the Tax Payable Notification Letter (SPPT) in square meters (m2).

Inflation is an economic problem because it can have a very wide negative impact. Inflation can be interpreted as an increase in the price of goods and services in general where these goods and services are basic needs of the community or a decrease in the selling power of a country's currency. According to the Central Statistics Agency, inflation is one of the indicators to see the economic stability of a region or region which shows the development of prices of goods and services in general calculated from the Consumer Price Index (CPI). The rate of inflation that continues to rise or increase affects the prices of goods and services. One of the impacts of the increasing inflation rate is that the price of land and buildings will increase, so that the NJOP of land and buildings can increase. With the increase in NJOP, the basis for the imposition of the United Nations can also increase so that the burden of the United Nations that must be paid will

be even greater, which ultimately increases regional revenues from the United Nations. The inflation rate is measured based on the CPI of the expenditure group in Tabalong Regency

The object of land and building tax is a component contained in the SPPT. The value of the tax object is used as the basis for calculating the tax payable contained in the SPPT. The amount of tax contained in the SPPT must be paid by the taxpayer. Taxpayers with more than one tax object will have more than one SPPT and the number will be adjusted to the tax object they have. Therefore, it can be said that increasing taxpayer compliance means that it will increase land and building tax revenues in each region, especially Tabalong Regency. For more details, the following are the targets and realization of Land and Building Tax Revenue from 2013 to 2022 in Tabalong Regency, namely:

Table 1. Targets and Realization of UN Revenues in Tabalong Regency

Year	Realization	Percentage (%)
2013	808.941.391,00	70,99
2014	1.800.067.970,00	120,00
2015	2.700.338.734,00	108,01
2016	4.007.900.339,00	100,20
2017	3.502.311.931,00	87,56
2018	4.340.792.905,00	108,52
2019	4.665.943.801,00	62,21
2020	5.241.879.781,00	104,84
2021	4.708.846.622,39	85,62
2022	5.102.878.172,00	102,06
Average		95%

Source : Regional Revenue Agency Tabalong Regency, 2023

Based on Table 1, it can be seen that there has been an increase and decrease in the realization of revenue revenue from Land and Building Tax (PBB) received by Tabalong Regency. From this data, it can be concluded that overall from the list of targets and the realization of the PBB APBD of Tabalong Regency from 2013 to 2022, there has been an increase in the achievement of targets and the realization of the PBB by an average of 95%.

In order for the results of Land and Building Tax revenues to be realized according to the set targets, it is necessary to know the factors that affect the revenue of Land and Building Tax management. Land and Building Tax (PBB) Taxpayers are Tax Subjects who are subject to the obligation to pay Land and Building Tax.

Based on the above problems, the purpose of this research is to determine and analyze the effect of GRDP per capita, taxpayer compliance, inflation rate, land area, and building area on the effectiveness of PBB in Tabalong Regency. Thus, the benefit of this research is to provide in-depth insight into the factors that affect the effectiveness of Land and Building Tax (PBB) revenue in Tabalong Regency. This research is expected to assist local governments in formulating more appropriate policies to improve the effectiveness of PBB management, both in terms of taxpayer compliance, inflation regulation, and optimization of the use of land and buildings as tax objects.

RESEARCH METHODS

Scope of Research

In this research, the object of research at the Tabalong Regency Regional Revenue Agency. The scope of this research is only on variables related to the development economy. The independent variables consist of GDP Per Capita (X_1), Taxpayer Compliance (X_2), Inflation Rate (X_3), Land Area (X_4), Building Area (X_5) and the dependent variable consists of the effectiveness of the UN (Y).

Type of Research

Based on the objectives to be achieved, this research includes a type of explanatory research, which is a type of research that aims to determine the relationship or influence between two or more variables in this case to find out and analyze the influence of GDP Per Capita, taxpayer compliance, inflation rate, land area, and building area on the effectiveness of the United Nations in Tabalong Regency with variables GDP Per Capita (X_1), Taxpayer Compliance (X_2), Inflation Rate (X_3), Land Area (X_4), Building Area (X_5) and dependent variables comprise the effectiveness of the PBB (Y).

Unit of Analysis

According to Morissan (2017, p. 166), the unit of analysis is the entire matter that is studied to get a brief explanation of the entire unit analyzed. The unit of analysis can also be an individual, an object, an event such as an individual activity or a group of people as the subject of research. In this study, there is a unit that the author needs as a supporting tool during research. The unit of analysis in this study is the UN revenue report from 2013 to 2022. The data used are the GDP per capita ratio, taxpayer compliance, inflation rate, land area, building area and the effectiveness of the United Nations taken from data from the Central Statistics Agency of Tabalong Regency and the Regional Revenue Agency of Tabalong Regency

Data Collection Techniques

The data collected in this study is secondary data taken from the last 10 years, precisely from 2013 to 2022. The data is the latest data collected, considering that the data during that period is data that is not affected by the monetary crisis so that the results of data processing can interpret the reality in the field. The types of data collected include:

1. GDP Per Capita
2. Taxpayer compliance
3. Inflation Rate
4. Land
5. Building Area
6. UN effectiveness

The data collected is data obtained from several sources, namely:

1. Tabalong Regency Regional Revenue Agency
2. Central Statistics Agency of Tabalong Regency

RESULT AND DISCUSSION

The Influence of GDP Per Capita, Taxpayer Compliance, Inflation Rate, Land Area, and Building Area Partially on the Effectiveness of the United Nations in Tabalong Regency

Through partial testing, it will be known whether the variables consisting of the variables of GDP Per Capita (X_1), Taxpayer Compliance (X_2), Inflation Rate (X_3), Land Area (X_4), Building Area (X_5) here are able to explain the magnitude of the dependent variable of UN effectiveness (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022, namely by comparing the value of t Calculate with t Table at a significance level (level of trust) of 5%. If the value of t Calculate is greater than the value of t of the Table, then the influence is significant, but if it is the other way around, it does not have a significant effect.

Based on the results of testing the variable GDP Per Capita (X_1) partially has a significant effect on the effectiveness of the United Nations (Y) in Tabalong Regency for the Fiscal Years 2013 to 2022, the contribution of the GDP per capita variable (X_1) to the effectiveness of the United Nations (Y) in this study can be seen from the table above with the number of partial r of 4,191 which means that the variable GDP Per Capita (X_1) contributes to the variable on the effectiveness of the UN (Y) with a significant value of 0.014 less than the reality level of 0.05 or 5 %

Then the results of data processing of the coefficients table using SPSS, the result was obtained that the GDP per capita variable (X_1) obtained the t-test statistics = 4.191 with a significant 0.014. The coefficient of t-test results from GDP Per Capita (X_1) showed a significant level of 0.014, which was smaller than 0.05 (<5%). For the resulting t, the calculated value is 4.191, while to find out the t-value of the table, the formula t table = t (a/2; n-k) = t (0.025; 2)= 2.30600, the result obtained for t table is 2.30600. Because the calculated t value is greater than the t-table (4.191 > 2.30600), it can be concluded that the GDP Per Capita (X_1) has a positive and significant influence on the effectiveness of the United Nations (Y) in Tabalong Regency for the Fiscal Years 2013 to 2022. This shows that Ha was partially accepted and Ho was rejected which states the hypothesis that there is a significant influence between GDP Per Capita (X_1) on the effectiveness of the PBB (Y) in Tabalong Regency for the Fiscal Years 2013 to 2022

The results of the study are also in line with the research from (Panjaitan et al., 2020), the results of the study can be concluded that there is a positive and significant influence between the Gross Regional Domestic Product (GDP) per capita and land and building tax revenues in Pematangsiantar City. This is shown by a significant probability value (0.000 < 0.05) and a coefficient value of 0.801 which indicates a strong relationship between the GDP per capita variable and land and building tax revenue. Thus, it can be concluded that the higher the GDP per capita of an area, the greater the land and building tax revenue obtained by the Pematangsiantar City government. Then research from (Agustina et al., 2016) Based on the results of the research, it can be concluded that there is a positive and significant influence between the Gross Regional Domestic Product (GDP Per Capita) and Land and Building Tax (PBB) revenues in Palembang City, Prabumulih City, Pagaralam City, and Lubuk Linggau City. This means that every increase

in GDP per capita will tend to increase Land and Building Tax revenues in the four cities. This shows that economic growth measured from GDP per capita positively impacts UN revenues, signaling a strong correlation between the two variables in the region. Then research from (Susila, 2022) based on the results of the t-test, concluded that there is a significant influence between GDP per capita and the number of workers on provincial tax revenues. Furthermore, the coefficient values for the two variables show that both have a positive influence on provincial tax revenue. This means that the higher the GDP per capita and the more the number of workers, the provincial tax revenue tends to increase. This indicates that good economic growth and employment can contribute to an increase in provincial tax revenue.

Furthermore, the variable of Taxpayer Compliance (X_2) partially does not have a positive and significant effect on the effectiveness of PBB (Y) in Tabalong Regency for Fiscal Years 2013 to 2022, the contribution of the variable Taxpayer Compliance (X_2) to the effectiveness of PBB (Y) in this study can be seen from the table above with a partial r number of -1,982 which means that the taxpayer compliance variable (X_2) does not make a positive and significant contribution to the UN effectiveness variable (Y) with a significant value of 0.119 greater than the actual level of 0.05 or 5%

In the taxpayer compliance variable (X_2), the t-test statistic = -1,982 with a significance of 0.119. The coefficient of the t-test results from taxpayer compliance (X_2) showed a significant level of 0.119, which was greater than 0.05 (<5%). Because the calculated t value is smaller than the t table (-1,982 < 2.30600), it can be concluded that taxpayer compliance (X_2) does not have a positive and significant influence on the effectiveness of PBB (Y) in Tabalong Regency for the 2013 to 2022 fiscal years. This shows that Ho was partially accepted and Ha was rejected which states the hypothesis that there is no significant influence between taxpayer compliance (X_2) on the effectiveness of PBB (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022

The results of this study are also in line with research conducted by (Ischabita et al., 2022), the results of the study show that taxpayer compliance has no effect on tax revenue. The results showed a coefficient value of 0.140 with a significance level of 0.067. This means that the H2 statement was rejected. The Covid-19 pandemic has had a huge impact, the government has issued a number of fiscal policies, one of which is the provision of tax incentives. The current tax incentive aims to help move the wheels of the Indonesian economy In March 2020, the government issued Government Regulation No.1 of 2020 and PMK 23/PMK03/2020. Then research from (Oktavianti et al., 2021) The results of the study show that socialization and income level partially affect taxpayers' compliance in paying land and building taxes. Tax sanctions, services and taxpayer awareness partially have no effect on taxpayer compliance in paying land and building taxes as well as tax sanctions, socialization, income levels, services and awareness. The value of t calculation (-1.244) < from t table (1.985) and the value of probability t calculation of taxpayer awareness is 0.217 > 0.05.

According to (Sugiharto et al., 2023) partially, PAD has a significant effect on PBB-P2 receipts in Dendang District. Conclusion PAD (X_1) partially affects PBB-P2 revenue in Dendang District, East Tanjung Jabung Regency, while the number of taxpayers (X_2), number of population

(X_3), number of regions (X_4) and GDP (X_5) partially have no effect on PBB-P2 revenue in Dendang District, East Tanjung Jabung Regency

Furthermore, the results of data processing of the coefficients table using SPSS, the results were obtained that the Inflation Rate (X_3) has a positive and significant influence on the effectiveness of the United Nations (Y) in Tabalong Regency for the Fiscal Years 2013 to 2022. This means that if the Inflation Rate (X_3) increases, the effectiveness of the UN will also increase, but if the Inflation Rate (X_3) decreases, then the effectiveness of the UN will also decrease. This shows that Ha was partially accepted and Ho was rejected, which states the hypothesis, that there is a significant influence between the Inflation Rate (X_3) on the effectiveness of the United Nations (Y) in Tabalong Regency for the 2013 to 2022 Fiscal Years.

Based on the results of the study on the Inflation Rate variable (X_3), the t-test statistics = 3.874 with a significance of 0.018. The coefficient of the t-test results of the Inflation Rate (X_3) showed a significant level of 0.018, which was smaller than 0.05 (>5%). Because the calculated t value is greater than the t table (3.874 > 2.30600), it can be concluded that the Inflation Rate (X_3) has a positive and significant influence on the effectiveness of the United Nations (Y) in Tabalong Regency for the 2013 to 2022 Fiscal Years. This shows that Ha was partially accepted and Ho was rejected, which states the hypothesis that there is a significant influence between the Inflation Rate (X3) on the effectiveness of the PBB (Y) in Tabalong Regency for the Fiscal Years 2013 to 2022

The results of the study are also in line with the research from (N. Putri & Mulyani, 2020) The results of the study show that inflation variables and tax counseling have a significant effect on income tax revenue. The value of the constant (a) is 22.913. This means that if inflation, tax collection, and tax counseling are 0, then the income tax revenue rate is negative, which is 22,913. The regression coefficient of the inflation variable (b 1) has a positive value, which is 0.330, then for every increase in inflation of 1, income tax revenues will also increase by 0.330 assuming that the other independent variables have a constant value. Then **The Simultaneous Effect of GDP Per Capita** (Berutu & Erasashanti, 2023) based on the results of research on the variable Inflation Rate has a positive effect on Regional Tax revenue. If the inflation rate increases, it will cause Regional Tax revenues to also increase.

Furthermore, the results of data processing of the coefficients table using SPSS, the results were obtained that the Land Area (X_4) has a positive and significant influence on the effectiveness of the PBB (Y) in Tabalong Regency for the Fiscal Years 2013 to 2022. This means that if the Land Area (X_4) increases, the effectiveness of the UN will increase, but if the Land Area (X_4) does not increase, the effectiveness of the UN (Y) will decrease. This shows that Ha was partially accepted and Ho was rejected which states the hypothesis, that there is a significant influence between Land Area (X_4) on the effectiveness of the PBB (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022.

Then for the Land Area variable (X_4), the t-test statistics = 4.108 with a significance of 0.015. The coefficient of t-test results from Land Area (X_4) showed a significant level of 0.015, which was smaller than 0.05 (<5%). Because the calculated t value is greater than the t table (4.108 >

2.30600), it can be concluded that the Land Area (X_4) has a positive and significant influence on the effectiveness of the United Nations (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022. This shows that Ha was partially accepted and Ho was rejected which states the hypothesis that there is a significant influence between Land Area (X_4) on the effectiveness of the PBB (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022

The results of the study are also in line with the research from (Mampow et al., 2020) based on the results of the study, it can be concluded that the dependent variable simultaneously affects the revenue of Land and Building Tax (PBB) with a result of F calculation (18.594 > 2.736) with a significance value of 0.000 (0.0%) < 5%. Partially, the results of this study show that the soil layout partially does not have a significant effect with the T value of the < T table (1,802<1,994) with a significance level of 0.076>0.05. Meanwhile, the variable of land area partially has a positive and significant effect on land and building tax revenue.

Then research from (Fajrin et al., 2022) The results of the study showed that: (1) GDP was not significant to the realization of the United Nations in West Sumatra (2 land areas had a significant effect on the realization of the United Nations in West Sumatra. (3) the area of the building has a significant effect on the realization of the United Nations in West Sumatra. (4) inflation is not significant to the realization of the United Nations in West Sumatra. Together, the GDP, land area, building area and inflation have a significant effect on the United Nations in West Sumatra

Furthermore, the variable Building Area (X_5) partially has a significant effect on the effectiveness of the United Nations (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022, the contribution of the Building Area (X_5) variable to the effectiveness of the United Nations (Y) in this study can be seen from the table above with the number of partial r of 4,652 which means that the variable Building Area (X_5) contributes to the UN effectiveness variable (Y) with a significant value of 0.010 greater than the actual level of 0.05 or 5%.

In the variable Building Area (X_5), the t-test statistics = 4.652 with a significance of 0.010. The coefficient of t-test results from Building Area (X_5) showed a significant level of 0.010, which was smaller than 0.05 (<5%). Because the calculated t value is greater than the t table (4.652 > 2.30600), it can be concluded that the Building Area (X_5) has a positive and significant influence on the effectiveness of the PBB (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022. This shows that Ha was partially accepted and Ho was rejected which states the hypothesis that there is a significant influence between Building Area (X_5) on the effectiveness of the PBB (Y) in Tabalong Regency for the Fiscal Years 2013 to 2022.

The results of the study are also in line with the research from (Mampow et al., 2020) Based on the results of the research, it can be concluded that the area of the building partially has a significant effect on land and building tax (PBB) revenue in Minahasa Regency. This indicates that in this context, the size or area of the building has a significant influence on the amount of UN revenue. It can be assumed that the larger the area of the building, the greater the potential to be taxed on land and buildings. Therefore, the increase in the area of the building directly contributes to the increase in UN revenue in Minahasa Regency. This shows that policies that encourage the

construction and expansion of buildings can have a positive impact on regional revenues through increased UN revenues.

Based on the results of the research and the theory presented, it can be concluded as follows:

1. The variable GDP Per Capita (X_1) has a positive and significant influence on the effectiveness of the United Nations (Y) in Tabalong Regency for the Fiscal Year 2013 to 2022. This is in accordance with the findings of several previous studies that show that GDP per capita positively affects tax revenue, indicating that the economic growth of a region contributes to tax revenue.

2. The Taxpayer Compliance variable (X_2) did not have a positive and significant influence on the effectiveness of PBB (Y) in Tabalong Regency in that period. Previous research also supports these findings by showing that taxpayer compliance does not consistently affect tax revenue.

3. The Inflation Rate variable (X_3) had a positive and significant influence on the effectiveness of the PBB (Y) in Tabalong Regency in that period. These findings are consistent with previous research that suggests that inflation can affect tax revenues, with increased inflation tending to increase tax revenues.

4. The Land Area variable (X_4) had a positive and significant influence on the effectiveness of the PBB (Y) in Tabalong Regency in that period. This result is in line with previous research which shows that land area has a significant impact on tax revenue, indicating that an increase in land area can increase regional revenue.

5. The Building Area Variable (X_5) also had a positive and significant influence on the effectiveness of the PBB (Y) in Tabalong Regency in that period. Previous research has also shown that building area has a significant impact on tax revenues, suggesting that building construction and expansion can increase regional revenues through increased PBB revenues.

The Simultaneous Effect of GDP Per Capita, Taxpayer Compliance, Inflation Rate, Land Area, and Building Area on the Effectiveness of the United Nations in Tabalong Regency

Gross Regional Domestic Product (GDP) is the gross added value of goods and services produced by a domestic area in a country that causes economic activity in a certain period regardless of the production factors owned by residents or non-residents. GDP on the basis of prevailing prices is known as nominal GDP which is arranged based on prevailing prices which aims to see the structure of the economy. Meanwhile, the GDP in constant prices (real) is based on prices in the base year which aims to measure economic growth (BPS, 2016, p. 2)

Then (SEPTINA, 2022) tax compliance is a climate of compliance and awareness of the fulfillment of tax obligations which is reflected in a situation where taxpayers understand and strive to understand all the provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax owed correctly and pay taxes on time.

Initially, inflation was interpreted as an increase in the money supply or an increase in liquidity in an economy. This definition refers to the general symptoms caused by an increase in the money supply which is suspected to have caused an increase in prices. In further developments,

inflation is defined as an increase in prices in general in an economy that lasts continuously. (Supriyanto, 2015).

Land and building tax is a material tax and the amount of tax payable is determined by the state of the object, namely the earth/land and/building. The circumstances of the subject (who pays) do not determine the amount of tax (E. T. M. Putri & Suandy, 2015). So from the above understandings, it can be concluded that the building land tax is a tax imposed on the land and buildings, the amount of tax is determined by the state of the object, namely the earth/land/building

Land and Building Tax (PBB) is a type of tax that is fully regulated by the government in determining the amount of tax (adhering to the official assessment system collection system). This tax is material in the sense that the amount of tax payable is determined by the state of the object, namely the earth/land and/or building. Here the state of the subject (who pays) does not determine the amount of tax. From the opinions of these experts, it can be concluded that the Land and Building Tax is a tax imposed on land and buildings, the amount of tax is determined by the state of the object, namely the earth/land/building

Based on the concepts that have been outlined from various sources, we can draw important conclusions related to the relationship between Gross Regional Domestic Product (GDP), tax compliance, inflation, and Land and Building Tax (PBB). GDP is a measure of the gross added value of goods and services produced in a region in a given period. GDP measurement can be done on the basis of prevailing prices to see the structure of the economy, or on the basis of constant prices to measure economic growth. Tax compliance reflects the level of awareness and obedience of taxpayers in fulfilling tax obligations. This includes understanding the provisions of tax legislation, filling out tax forms correctly, calculating accurate tax amounts, and paying taxes on time. Inflation, initially interpreted as an increase in the money supply that causes an increase in prices in general in the economy. More specifically, however, inflation is considered a continuous increase in prices in the economy.

Land and Building Tax (PBB) is a type of tax imposed on land and buildings. The amount of tax payable is determined by the state of the tax object, namely land, land, and/or buildings. This tax is fully regulated by the government and is material, where the amount of tax is not determined by who pays the tax. Thus, the concepts of GDP, tax compliance, inflation, and the United Nations are intertwined in the context of economics and taxation. GDP and tax compliance can affect regional revenues through the United Nations, while inflation can also affect the state of the economy and tax performance, although it does not directly impact the United Nations. A good understanding of these concepts is essential for effective economic and tax policy planning.

The results of the study on the analysis of the influence of GDP Per Capita, taxpayer compliance, inflation rate, land area, and building area on the effectiveness of the PBB in Tabalong Regency can be found that simultaneous tests related to the variables of GDP Per Capita, taxpayer compliance, inflation rate, land area, and building area here are able to explain the magnitude of the dependent variables of PBB effectiveness. This shows that simultaneously GDP Per Capita, taxpayer compliance, inflation rate, land area, and building area have a significant effect on the effectiveness of the PBB in Tabalong Regency for the 2013 to 2022 fiscal years are accepted.

This is in line with research conducted by (Sugiharto et al., 2023) Based on the results of research conducted in Kandis Dendang City Village, Dendang District, East Tanjung Jabung Regency, it can be concluded that simultaneously, Regional Original Revenue (PAD), the number of taxpayers, the number of population, the number of regions, and the Gross Regional Domestic Product (GDP) have a significant influence on the revenue of Rural and Urban Land and Building Tax (PBB-P2). This shows that these variables play an important role in determining the amount of PBB-P2 revenue in the region. The implication is that policies that lead to an increase in Regional Original Revenue (PAD), an increase in the number of taxpayers, population growth, regional expansion, and an increase in Gross Regional Domestic Product (GDP) can positively affect PBB-P2 revenue in Kandis Dendang City Village. This conclusion is a guide for the local government in formulating policies and strategies for regional tax management, as well as in regional development planning in order to increase PBB-P2 revenues optimally

Variables That Dominate on the Effectiveness of the United Nations in Tabalong Regency

Based on the results of the dominant test analysis, the Pearson Correlation value was obtained which consisted of the effectiveness of the United Nations in Tabalong Regency. which shows the Beta value. The following is the contribution of each variable to determine the Beta value:

X_5 : 1,745
X_3 : 1,410
X_1 : 1,312
X_4 : 1,132
X_2 : -0,631

From the results of the dominant test analysis, the Pearson Correlation value between independent variables (X_1, X_2, X_3, X_4, X_5) on the effectiveness of the UN in Tabalong Regency was obtained. The Beta value shows the relative contribution of each variable to the effectiveness of the United Nations. Here is a conclusion from the contribution of each variable:

1. The X_5 variable has the highest contribution with a Beta value of 1,745. This shows that the building area (X_5) has a dominant and significant influence on the effectiveness of the UN in Tabalong Regency. Each unit increase in building area will lead to an increase in UN effectiveness by 1,745.
2. The X_3 variable has the second highest contribution with a Beta value of 1,410. This indicates that the inflation rate (X_3) also has a significant influence on the effectiveness of the United Nations. Each unit increase in the inflation rate will lead to an increase in the effectiveness of the UN by 1,410.
3. The X_1 variable has the third highest contribution with a Beta value of 1.312. This shows that GDP per capita (X_1) also plays an important role in determining the effectiveness of the United Nations in Tabalong Regency. Each unit increase in GDP per capita will lead to an increase in the effectiveness of the UN by 1,312.
4. The X_4 variable has the fourth highest contribution with a Beta value of 1,132. This shows that

the land area (X_4) has a significant influence on the effectiveness of the United Nations. Each unit increase in land area will lead to an increase in UN effectiveness by 1,132.

5. The X_2 variable has a negative contribution with a Beta value of -0.631. Despite the negative contribution, the value is still quite significant. This shows that taxpayer compliance (X_2) has the opposite effect on the effectiveness of the United Nations. Each unit of improvement in taxpayer compliance will lead to a decrease in the effectiveness of the PBB by 0.631.

CONCLUSION

Based on the results of this study, it can be concluded that the variables of GRDP per capita, inflation rate, land area, and building area have a positive and significant influence on the effectiveness of Land and Building Tax (PBB) in Tabalong Regency. The increase in GRDP per capita, inflation, and land and building area directly contribute to the increase in PBB revenue. On the other hand, the taxpayer compliance variable does not show a significant influence on the effectiveness of PBB. In addition, simultaneous analysis shows that all independent variables jointly influence PBB revenue in Tabalong Regency. The variable of building area emerged as the most dominant factor in influencing PBB revenue during the period 2013 to 2022. This research provides an important contribution to the development of local tax management policies, particularly Land and Building Tax. In the future, local governments can utilize these findings to improve strategies for increasing revenue from PBB, such as expanding the scope of tax objects based on land and building area. In addition, this study also highlights the importance of improving the effectiveness of the tax collection system by focusing attention on the increase in GRDP and inflation that can drive tax revenue. Future research could further examine strategies to improve taxpayer compliance and its impact on PBB revenue, as well as applying technology to strengthen the PBB assessment and collection process more efficiently.

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