

**PENGARUH LAYANAN PAJAK DIGITAL DAN KEMAMPUAN LITERASI
DIGITAL TERHADAP EFEKTIVITAS PEMUNGUTAN PAJAK BUMI DAN
BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) DI KOTA BANDUNG**

(Studi Kasus Kecamatan Bandung Kidul)

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh layanan pajak digital dan kemampuan literasi digital terhadap efektivitas pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kecamatan Bandung Kidul, Kota Bandung. Latar belakang penelitian ini didasari oleh rendahnya realisasi penerimaan PBB-P2 di wilayah tersebut yang hanya mencapai 47% pada tahun 2023. Dengan menggunakan pendekatan *explanatory research*, data dikumpulkan melalui kuesioner dari 100 responden wajib pajak dan dianalisis menggunakan metode regresi linear berganda melalui program IBM SPSS 26.

Hasil penelitian menunjukkan bahwa layanan pajak digital dan literasi digital berada pada kategori baik, dengan efektivitas pemungutan mencapai 84,2%. Secara parsial maupun simultan, kedua variabel tersebut berpengaruh positif dan signifikan terhadap efektivitas pemungutan PBB-P2, dengan nilai koefisien determinasi (R^2) sebesar 96,5%. Temuan ini menegaskan bahwa optimalisasi pemungutan pajak sangat bergantung pada kualitas sistem digital dan kemampuan teknologi wajib pajak, sehingga pemerintah daerah disarankan untuk meningkatkan layanan serta edukasi literasi digital bagi masyarakat.

Kata Kunci : Layanan Pajak Digital, Literasi Digital. Efektivitas Pemungutan Pajak, PBB-P2.

**THE INFLUENCE OF DIGITAL TAX SERVICES AND DIGITAL LITERACY SKILLS
ON THE EFFECTIVENESS OF RURAL AND URBAN LAND AND BUILDING TAX
(PBB-P2) COLLECTION IN BANDUNG CITY**

(A Case Study Of Bandung Kidul District)

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ABSTRACT

This study aims to analyze the influence of digital tax services and digital literacy skills on the effectiveness of Rural and Urban Land and Building Tax (PBB-P2) collection in Bandung Kidul District, Bandung City. The research is motivated by the low realization of PBB-P2 revenue in the region, which reached only 47% in 2023. Using an explanatory research approach, data were collected via questionnaires from 100 taxpayer respondents and analyzed using multiple linear regression methods through IBM SPSS 26.

The results indicate that both digital tax services and digital literacy are categorized as "Good," while the effectiveness of tax collection reached 84.2%. Partially and simultaneously, both variables have a positive and significant impact on the effectiveness of PBB-P2 collection, with a coefficient of determination (R^2) of 96.5%. These findings confirm that the optimization of tax collection highly depends on the quality of digital systems and the technological proficiency of taxpayers. Consequently, it is recommended that local governments enhance digital service infrastructure and provide digital literacy education to the public.

Keywords: *Digital Tax Services, Digital Literacy, Tax Collection Effectiveness, PBB-P2.*