

Universitas Ngudi Waluyo

Program Studi Akuntansi Perpajakan, Fakultas Ekonomi Hukum dan Humaniora  
Skripsi/Karya Ilmiah, 13 Juli 2025

Luthfiana Nur Hanifah  
184211001

Analisis Kepatuhan Wajib Pajak Bumi Dan Bangunan Di Desa Delik Kecamatan  
Tuntang Kabupaten Semarang Tahun 2020-2023

**ABSTRAK**

**Latar Belakang:** Penelitian ini menganalisis kepatuhan masyarakat Desa Delik dalam membayar Pajak Bumi dan Bangunan (PBB) pada 2020-2023 serta kontribusinya terhadap penerimaan PBB di Kecamatan Tuntang, Kabupaten Semarang. Pajak berperan penting dalam pembangunan daerah, namun pemungutannya menghadapi tantangan seperti kurangnya sosialisasi dan efektivitas metode pemungutan. Kepatuhan wajib pajak menjadi faktor krusial dalam optimalisasi penerimaan, sehingga diperlukan manajemen pajak yang efektif untuk meningkatkan kesadaran dan kepatuhan masyarakat.

**Metode:** Metodologi yang digunakan dalam penelitian ini adalah deskriptif kualitatif, sedangkan metode pengumpulan data diperoleh dari studi pustaka, observasi, dan wawancara. Secara khusus, data mengenai penetapan sasaran dan realisasi pembayaran Pajak Bumi dan Bangunan di Desa Delik, Kecamatan Tuntang, Kabupaten Semarang periode 2020-2023 diperoleh dari data sekunder.

**Hasil:** Hasil penelitian menunjukkan bahwa kepatuhan masyarakat Desa Delik dalam membayar PBB tergolong “Patuh” pada 2020–2021 dan menurun menjadi “Cukup Patuh” pada 2022–2023. Kontribusi terhadap PBB Kecamatan meningkat, sedangkan kontribusi ke kabupaten bersifat fluktuatif. Rendahnya kepatuhan disebabkan oleh domisili wajib pajak di luar daerah, kurangnya sosialisasi kenaikan pajak, serta perubahan kepemilikan objek pajak yang tidak dilaporkan.

**Simpulan:** Pada periode 2020-2023 kepatuhan masyarakat Desa Delik dalam membayar Pajak Bumi dan Bangunan masuk kategori patuh. Rendahnya kepatuhan disebabkan oleh domisili wajib pajak di luar daerah, kurangnya sosialisasi kenaikan pajak, serta perubahan kepemilikan objek pajak yang tidak dilaporkan.

**Kata kunci:** Kepatuhan Wajib Pajak, Kontribusi Pajak, Pajak Bumi dan Bangunan

Tax Accounting Study Program, Faculty of Law Economics and Humanities  
Thesis/Scientific Paper, 13 July 2025  
Luthfiana Nur Hanifah  
184211001

Analysis of Land and Building Tax Payer Compliance in Delik Village, Tuntang  
District, Semarang Regency in 2020-2023

### **ABSTRACT**

**Background:** The Delik Village community's 2020-2023 Land and Building Tax (PBB) compliance and its contribution to PBB revenue in Tuntang District, Semarang Regency, are examined in this study. Although taxes are crucial for regional development, there are several obstacles to their collection, including ineffective collection techniques and a lack of socialization. Effective tax administration is required to raise public knowledge and compliance since taxpayer compliance is a critical component of revenue optimization.

**Method:** The methodology used in this study is qualitative descriptive, and the data gathering methods are derived from literature study, observation, and interview. In particular, the data pertaining to the setting of goals and the actualization of Land and Building Tax payments in Delik Village, Tuntang District, Semarang Regency for the 2020-2023 period is derived from secondary data

**Result:** According to the study's findings, the Delik Village community's payment of PBB compliance was categorized as "Compliant" in 2020–2021 and as "Quite Compliant" in 2022–2023. While the district's contributions varied, the Sub-district PBB's contributions rose. Taxpayers residing outside the region, a failure to socialize the tax increase, and unreported changes in ownership of taxable objects were the main causes of low compliance.

**Conclusion:** The Delik Village community's land and building tax compliance falls into the compliant category for the 2020–2023 timeframe. Taxpayers residing outside the region, a failure to socialize the tax increase, and unreported changes in ownership of taxable objects were the main causes of low compliance.

**Keywords:** Taxpayer Compliance, Tax Contribution, Land and Building Tax