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Tax Service Digitalization through the Pakinta Application and Its Impact on Land and Building Tax Payments: An Empirical Study in Makassar City

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ABSTRACT
This study aims to analyze the effect of the implementation of the Pakinta application on the increase in Land and Building Tax (PBB) payments at the Regional Revenue Agency (Bapenda) of Makassar City. This study employed a quantitative method with an associative approach. The population consisted of 16,802 taxpayers, with a sample of 100 respondents selected using the accidental sampling technique. Data were collected through questionnaires, interviews, and documentation. Data analysis was conducted using simple linear regression with the assistance of the SPSS program. The results showed that the implementation of the Pakinta application had a positive and significant effect on increasing PBB payments. This was evidenced by a significance value of 0.000 < 0.05 and a regression coefficient value of 0.770. The coefficient of determination (R^2) value of 0.524 indicates that the implementation of the Pakinta application was able to explain 52.4% of the increase in PBB payments, while the remaining 47.6% was influenced by other factors outside the study. These findings indicate that ease of access, service efficiency, and ease of obtaining tax information through the Pakinta application can encourage an increase in PBB payments in Makassar City.

A. INTRODUCTION

The tax system must adapt to the complexity of transactions in the digital era. A total of 42% of jurisdictions believe that tax administration and the tax system will become more complex in the next five years, with 57% attributing this to changes in the tax system and 24% attributing it to an increasingly complex regulatory environment, according to the 2024 Global Business Complexity Index survey (Rizal et al., 2024). The emergence of disruptive technologies such as big data, data analytics, artificial intelligence, and machine learning that have transformed the relationship between taxpayers and tax authorities is the driving factor behind these developments. Technological changes in the digital era have brought great challenges as well as opportunities for tax authorities, especially in improving the efficiency and transparency of tax administration (Azwad et al., 2025)

To successfully achieve important policy objectives such as expanding the tax base, increasing taxpayer transparency, and maximizing supervision and auditing through the use of predictive technology, the World Bank emphasizes that contemporary tax revenue strategies must be built on digital platforms (*United Nations Department of Economic and Social Affairs*, 2024). Because of this complexity, the tax system must adopt technology and be able to adapt quickly to changes in the digital economy. In Indonesia, regional taxes are the main source of Regional Original Revenue (PAD) which plays an important role in financing development and public services at the local level. The Land and Building Tax (PBB) has great potential because the object of the tax is directly related to the ownership of community assets (Adelina, 2013). The digitization of online payment systems has proven to play an important role in increasing taxpayer compliance in fulfilling Land and Building Tax obligations (Priscilla & Wibowo, 2025).

In order to increase the effectiveness of tax collection, the Makassar City Government through the Regional Revenue Agency (BAPENDA) developed the Integrated and Digitized Tax (Pakinta) application as an innovation in digital-based tax payment services. The use of the Pakinta application was triggered in June 2022-May 2023 has increased. The data is considered to be that the community is involved in the implementation of innovations carried out by the Makassa City Regional Revenue Agency Until November 2023, the implementation of this application was recorded to support the achievement of 83% of the PAD target of IDR 1.498 trillion and received a nomination for the Innovation Government Award (IGA, 2023). However, the implementation of digital tax services still faces various obstacles, such as low taxpayer awareness, limited access to information, and payment systems that are not fully efficient and flexible (Sahib et al., 2025).

These findings are reinforced by research (Asira & Masdar, 2025) which shows that the implementation of digital tax services through e-Samsat has not had a significant impact on taxpayer compliance. Although the system is designed to facilitate the tax payment process quickly, transparently, and digitally, its use still faces various obstacles such as limited technological literacy, uneven internet network access, and people's habits that are still in place. relying on conventional services. The study also emphasized that the success of digitizing tax services is not only determined by the availability of technology, but also by the level of understanding and readiness of the public to utilize digital services optimally. Therefore, evaluation of the implementation of the Pakinta application is important to increase the effectiveness of services and taxpayers' compliance with PBB payments. The importance of implementing a digital-based tax system is also supported by research (Atifah & Masdar, 2024) which found that the implementation of the modern tax administration system has a very strong and significant relationship to taxpayer compliance. The research shows that the modernization of tax administration through various electronic services is able to simplify the tax reporting and payment process, improve the quality of tax services, and encourage taxpayer compliance in fulfilling their obligations. The results showed a correlation value of 0.848 with a contribution of 71.9% to taxpayer compliance.

These findings indicate that the success of digitalization and modernization of the tax system can be an important factor in improving public compliance with tax payments. Therefore, the application of the Pakinta application as a form of modernization of regional tax services needs to be further studied to find out the extent of its influence on the increase in Land and Building Tax (PBB) payments in Makassar City. Taxpayers' knowledge and understanding of the online payment system are important factors that affect taxpayers' compliance in paying PBB (Juliana et al., 2025)

revious research has found mixed results as has been done by (Ramadhani et al., 2024) regarding the innovation of regional tax services through the J-Mbako application (Jember Pay Taxes Online) in Jember Regency, it was found that the main problem in the collection of PBB-P2 is still related to the limited information received by taxpayers and the low level of community participation in fulfilling their tax obligations. The implementation of the PBB online payment system is an innovation of local governments to optimize regional revenues while making it easier for taxpayers to pay off their tax obligations (Kholis, 2022).

Through a qualitative approach, the study shows that even though the J-Mbako application is presented as a digital solution, the innovation has not been fully effective, especially in terms of observability or ease of observation by users as well as the concept of innovation characteristics according to Rogers. These findings indicate that the existence of digital tax applications does not guarantee increased taxpayer compliance without adequate socialization and understanding support. Therefore, the results of this study are relevant as a comparison in analyzing the title of my research on the effect of the implementation of the Pakinta application on the increase in PBB payments of the Makassar City Bapenda Office.

Other previous research also showed that the implementation of an online-based tax payment system had a positive effect on increasing Land and Building Tax (PBB) revenues and taxpayer compliance (Anggraini, 2020). It was found that changes in the PBB payment method through the Payment Online System (POS) were able to increase the revenue of the PBB sector because it provided convenience for taxpayers, accelerated the payment process, and reduced time and effort compared to conventional methods. Similar findings were put forward by (Afiyah, 2016), shows that the implementation of the online PBB payment system in Cirebon City simplifies the stages of tax administration, improves tax documentation, and reduces the rate of late payments, thereby having an impact on increasing PBB revenue.

In addition, research (Sari, 2021) proves that online regional tax payments have a significant effect on increasing regional tax revenues, including the United Nations, which is reflected in the increase in tax payments to the regional treasury. Analytically, the results of the study indicate that the digitization of tax payments not only improves administrative efficiency, but also encourages taxpayer compliance through ease of access and flexibility of services. However, most of the research still focuses on the application of online payment systems in general, especially in the context of using the Pakinta application.

In the perspective of technology acceptance, the Technology Acceptance Model (TAM) developed by (Davis, 1989) is widely used to explain user behavior in accepting new information systems. Several studies have adapted TAM in the context of digital tax services and found that perceived usefulness and perceived ease of use have a significant effect on taxpayers' intentions in using tax payment applications (Davis, 1989; Venkatesh, 2012). These studies show that the higher the perception of benefits and ease of use, the more likely taxpayers are to use digital tax services. However, most of these studies are conducted at the national level or large agencies. Thus, there is still limited research that examines the application of this model in the context of PBB services at the level of government closest to the community

Based on the results of a study on previous research, it can be concluded that the implementation of a digital-based tax payment system has the potential to increase administrative efficiency, tax revenue, and taxpayer compliance. Nonetheless, the effectiveness of digital tax applications is not only determined by the availability of technology. Most of the previous research still focused on online payment systems in general and was conducted at the local government level or large-scale agencies, so studies on the implementation of digital-based regional tax applications at the government level are still limited. This condition shows that there is a research gap related to the effect of the implementation of the Pakinta application on the increase in Land and Building Tax (PBB) payments at the government level. Therefore, this research was formulated to answer the research question regarding the Digitalization of Tax Services through the Pakinta Application to Land and Building Tax Payments: An Empirical Study in Makassar City. Theoretically, this research is expected to enrich the study of the digitalization of public services and the acceptance of technology in the context of regional taxation, especially in the government units that are closest to the community. Thus, this research is expected to be able to make a real contribution to the development of digital-based regional tax service policies and practices.

B. METODE

This study uses a quantitative method that aims to determine the influence of In this section, the author finds these main findings from research conducted through data processing and analysis. This study aims to find out whether the application of the PAKINTA Application has an effect as an independent variable (Variable X) on the increase in PBB payments as a dependent variable (Variable Y) in the city of Makassar. The results of the study prove that the implementation of the PAKINTA application has a positive and significant effect on increasing PBB payments. Based on the results of the descriptive analysis that has been carried out, it can be seen that respondents who use the PAKINTA application tend to have a fairly high assessment of variable indicators. This shows that the respondents' perception has effective results on the implementation and utilization of the PAKINTA application in increasing PBB payments in the Makassar City Bapenda. Thus, the results of this analysis obtained will be carried out statistical testing to find out whether the implementation of the PAKINTA application has an effect on increasing PBB payments.

C. RESULT AND DISCUSSION

Descriptive Test

Table 1. Descriptive Test

Descriptive Statistics					
	N	Minimum	Maximum	Mean	**Std. Deviation**
Gender	100	1	2	1.51	**.502**
Age	100	1	4	2.80	**.876**
Job	100	1	5	2.77	**1.808**
Use Pakinta Aplication	100	1	1	1.00	**.000**
Valid N (listwise)	**100**				

Source: SPSS Processed Data

Based on the results of descriptive statistics and the frequency distribution of respondents, this study involved 100 respondents, all of whom were users of the Pakin Application. Respondents consisted of 49 men (49%) and 51 women (51%). Based on age, the majority of respondents were in the age group of 20–30 years and 31–40 years old, which amounted to 35 people (35%) each. Based on occupation, most of the respondents worked as civil servants as many as 43 people (43%), followed by other job categories as many as 36 people (36%). The results showed that the study respondents were dominated by the productive age group and had diverse work backgrounds.

Validity Test

Table 2. Validity Test

Variabel	Indicator	r-count	r-table	Remarks
	Item 1	0,710		

Application of Pakinta	Item 2	0,595	**0,165**	**Valid**
	Item 3	0,623		
	Item 4	0,670		
	Item5	0,708		
	Item6	0,783		
Increased PBB Payments	Item 1	0,723	**0,165**	**Valid**
	Item 2	0,702		
	Item 3	0,805		
	Item 4	0,706		
	Item5	0,836		
	Item6	0,814		

Source: SPSS Processed Data

Based on the results of the validity test, it was shown that all indicators in the variables of the Implementation of the Pakinta Application and the Increase in PBB Payments had a value of r calculated > r table, so that it was declared valid. Thus, research instruments are feasible to use and are able to measure the concepts being researched appropriately.

Reability Test

Table 3. Reability Test

Variabel	Result *Cronbach's Alpha*	N of Items	Koefisien *Cronbach's Alpha*	Remarks
Application of Pakinta	0,766	6	0,60	Reliabel
Increased PBB Payments	0,857	6	0,60	Reliabel

Source: SPSS Processed Data

Based on the results of the reliability test, all variables (Implementation of Pakinta Application and Increase of PBB Payments) were declared reliable, because they had a Cronbach's Alpha > value of 0.60. This shows that the measurement instrument has a high level of reliability, so it can be used in research with consistent and reliable results.

Normality Test

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		**100**
Normal Parameters[a,b]	Mean	**.0000000**
	Std. Deviation	**2.48451943**
Most Extreme Differences	Absolute	**.065**
	Positive	**.065**
	Negative	**-.059**
Test Statistic		**.065**
Asymp. Sig. (2-tailed)		**.200[c,d]**
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS Processed Data

Based on the results of the normality test using the Kolmogorov-Smirnov One-Sample method, an Asymp value was obtained. Sig. (2-tailed) is 0.200. The value is greater than the significance level of 0.05 (0.200 > 0.05). Therefore, it can be concluded that the research data is normally distributed. Thus, the assumption of normality in the regression model has been fulfilled so that the data are feasible to use for further analysis, such as multiple linear regression tests and hypothesis tests..

T Test (Partial Test)

Table 5. Partial Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	**Sig.**
		B	Std. Error	Beta		
1	(Constant)	6.120	1.785		3.430	**.001**
	TOTAL X	.770	.074	.724	10.379	**.000**
a. Dependent Variable: TOTAL Y						

Source: SPSS Processed Data

Based on the results of the t-test, a t-count value of 10.379 was obtained with a significance value of 0.000. The significance value is smaller than the significance level of 0.05 (0.000 < 0.05), so H_0 is rejected and H_1 is accepted. This shows that the Pakinta Application Implementation variable has a positive and significant effect on the Increase in PBB Payments.

$$\mathbf{Y = 6{,}120 + 0{,}770X}$$

a. Constant (a) = 6.120, meaning that if the variable of Pakinta Application Application (X) is a fixed value, then the value of the PBB Payment Increase (Y) is 6.120.

b. Regression coefficient (b) = 0.770, meaning that every 1 unit increase in the Pakinta Application Implementation variable (X) will increase the PBB Payment Increase (Y) by 0.770 units.

Coefficient Determination Test (R^2)

Table 6. Coefficient Determination Test (R^2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	**Std. Error of the Estimate**
1	.724[a]	.524	.519	**2.497**
a. Predictors: (Constant), TOTALX				
b. Dependent Variable: TOTAL Y				

Source: SPSS Processed Data

Based on the results of simple regression analysis in the Model Summary table, an R Square (R^2) value of 0.524 was obtained. This value shows that the TOTAL X variable has the ability to explain the variation of the TOTAL Y variable of 52.4%, while the remaining 47.6% is influenced by other factors outside the research model, such as taxpayer awareness, tax knowledge, service quality, tax socialization, income level, and other factors that have not been accommodated in this study. Thus, it can be said that the model's ability to explain dependent variables is quite strong because more than half of the variation of dependent variables can be explained by the independent variables used.

Discussion

The results of the study show that the implementation of the PAKINTA Application has a positive and significant effect on the Increase in Land and Building Tax (PBB) Payments in Makassar City. This means that the existence of the PAKINTA application really plays a role as a means that can make it easier for the community to carry out their tax obligations. In other words, the PAKINTA application not only functions as a digital-based payment medium, but also as an instrument that can encourage an increase in PBB payments through easy access to the services provided. In the research hypothesis, the results of the analysis show that the implementation of the PAKINTA Application has a positive effect on the increase in PBB payments. This shows that the better the application is implemented, the higher the tendency of people to make PBB payments. This condition occurs because the PAKINTA application provides convenience in obtaining billing information, making payments, and accessing tax services without having to come directly to the service office. This convenience makes the payment process more effective and efficient so that it can encourage taxpayer compliance

The results of this study show that people today are increasingly open to the use of technology in fulfilling their tax obligations. These findings show a change in the behavior pattern of taxpayers from previously relying more on face-to-face services to relying more on digital services. These changes indicate that ease of access has become one of the main needs of the community in obtaining public services. When services can be accessed quickly and easily, people tend to be more willing to fulfill their obligations, including in paying Land and Building Taxes. On the other hand, the positive influence of the PAKINTA Application shows that the problem of PBB payments is not always caused by low awareness of taxpayers. In many circumstances, late tax payments are often influenced by administrative factors, such as lack of information about tax bills, time constraints, or payment procedures that are considered impractical. Therefore, when these barriers are successfully minimized through the use of technology, the rate of tax payments tends to increase. These findings show that the quality of the service system can be an important factor that influences people's tax payment behavior.

For the perspective Technology Acceptance Model (TAM) proposed by Fred Davis, the results of this study show that people tend to accept and use technology if the technology is considered useful and easy to use. In this study, these benefits are reflected in the ease felt by taxpayers in obtaining tax information and making payments faster. When people feel the real benefits of using applications, the level of acceptance of technology will increase and have an impact on increasing the use of these applications in fulfilling tax obligations. Furthermore, the TAM theory explains that the perception of ease of use has an influence on a person's decision to use a system. In the context of this study, people no longer need to visit service offices, queue, or adjust the time with service operating hours to make PBB payments. This convenience is the main added value of the implementation of the PAKNTA Application. The easier a service is to use, the higher the chance for people to use it sustainably.

The findings of this study also show that the quality of service has a close relationship with the level of taxpayer compliance. So far, the approach to increasing tax revenue has often focused more on the aspect of supervision and enforcement of rules. However, the results of this study show that improving the quality of services can also be an effective strategy in increasing tax payments. When people feel facilitated by the available system, they will be more motivated to fulfill their tax obligations voluntarily. The value of the determination coefficient (R^2) of 0.524 further strengthens the findings of this study. This value shows that the implementation of the PAKINTA Application is able to explain 52.4% of the variation in the PBB Payment Increase. This means that more than half of the change in the PBB payment rate can be explained by the implementation of the PAKNTA application. However, the score also shows that there are still 47.6% of other factors outside the research model that also affect the increase in PBB payments.

Critically, these results indicate that while the digitalization of services has a considerable role, the success of increasing tax payments cannot be entirely dependent on technology. Taxpayer behavior is a complex phenomenon because it is influenced by various interrelated factors. Factors such as taxpayer awareness, tax knowledge, service quality, tax socialization, income level, and public trust in the government also have the potential to influence people's decisions to pay taxes. From the taxpayer's point of view, the decision to pay the PBB is not only based on the ease of the payment system. Economic factors also play a considerable role. People who have stable economic conditions tend to meet their tax obligations more easily than people who are facing economic difficulties. Therefore, increasing PBB payments not only requires technological innovation, but also needs to be supported by adequate economic conditions of the community.

In addition to economic factors, the level of public understanding of the importance of taxes is also an equally important factor. The ease of application will not provide optimal results if the community does not understand the functions and benefits of taxes for regional development. Thus, the success of the PAKINTA Application needs to be supported by sustainable tax socialization and education activities so that people are not only able to use the application, but also have awareness to fulfill their tax obligations. The findings of this study also provide an overview that the digital transformation carried out by the Makassar City Bapenda has been in the right direction. However, the success of digitalization is not enough to be measured only by the availability of applications. What is more important is the extent to which the application is really used by the community and is able to provide benefits that are directly felt. The higher the level of application utilization by taxpayers, the greater the chance of increasing PBB payments that can be achieved..

From the perspective of public services, the PAKINTA Application is a form of innovation that shows a change in the paradigm of government services from previously oriented to bureaucracy to more oriented to the needs of the community. This innovation not only provides convenience for taxpayers, but also helps the government in improving the efficiency of tax administration. A digitized system allows the process of recording and managing tax data to be carried out more quickly, accurately, and transparently. However, local governments need to continue to evaluate and develop the AKINTA Application. Technological developments and changes in community needs require continuous improvement in service quality. If the application is not able to keep up with the development of user needs, then the utilization rate can decrease. Therefore, aspects of system security, ease of use, speed of access, and quality of available information need to be continuously improved so that the benefits of the application can be optimally felt by all levels of society.

The results of this study successfully answered the formulation of research problems regarding the effect of the Implementation of the PAKINTA Application on the Increase in PBB Payments. The findings of the study prove that the implementation of the PAKINTA Application has a positive and significant effect on increasing PBB payments through ease of access, service efficiency, and ease of obtaining tax information.

Nevertheless, it is important to understand that the success of increasing tax payments is not only determined by the existence of technology, but also by the government's ability to increase public awareness, understanding, and trust in the tax system. Thus, the synergy between digital innovation, service quality, and tax education is an important factor in realizing a sustainable increase in PBB payments in Makassar City.

D. CONCLUSION

Based on the results of research and discussion on the effect of the Implementation of the PAKINTA Application on the Increase in Land and Building Tax (PBB) Payments, it can be concluded that the Implementation of the PAKINTA Application has a positive and significant effect on the Increase in PBB Payments. This is evidenced by the results of the t-test which showed a significance value of 0.000 which was smaller than 0.05 and a regression coefficient of 0.770 which had a positive value. The results of the study show that the implementation of the PAKINTA Application is able to provide convenience for the public to obtain tax information, find out PBB bills, and make payments faster, more practically, and efficiently. This convenience encourages people to be more obedient in fulfilling their PBB payment obligations. Thus, the better the implementation of the PAKNTA Application, the higher the level of PBB payments by the community.

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