

ABSTRACT

Taxpayer compliance plays an important role in optimizing regional tax revenue, particularly Land and Building Tax (PBB); however, the realization of PBB revenue in Tasikmalaya City has not yet reached the established targets. This study aims to analyze the effect of social inequality, tax literacy, and tax law on taxpayer compliance, with tax morale as an intervening variable among Land and Building Tax taxpayers in Tasikmalaya City. This research employs a quantitative approach using a survey method with purposive sampling techniques, and data analysis is conducted through regression analysis and path analysis. The results indicate that social inequality, tax literacy, and tax law have a significant effect on tax morale, while tax literacy, tax law, and tax morale significantly affect taxpayer compliance, with social inequality having a negative effect. Furthermore, tax morale is proven to mediate the influence of independent variables on taxpayer compliance. This study is expected to serve as a reference for local governments in formulating more effective tax policies to enhance Land and Building Tax compliance in Tasikmalaya City.

Keywords: *Social Inequality, Tax Literacy, Tax Law, Tax Morale, Taxpayer Compliance, Land and Building Tax.*

ABSTRAK

Kepatuhan wajib pajak berperan penting dalam optimalisasi penerimaan pajak daerah, khususnya Pajak Bumi dan Bangunan (PBB), namun realisasi penerimaan PBB di Kota Tasikmalaya belum mencapai target yang ditetapkan. Penelitian ini bertujuan menganalisis pengaruh kesenjangan sosial, literasi pajak, dan hukum perpajakan terhadap kepatuhan pajak dengan *tax morale* sebagai variabel intervening pada wajib pajak PBB di Kota Tasikmalaya. Penelitian menggunakan pendekatan kuantitatif melalui survei dengan teknik *purposive sampling* dan analisis regresi serta analisis jalur. Hasil penelitian menunjukkan bahwa kesenjangan sosial, literasi pajak, dan hukum perpajakan berpengaruh signifikan terhadap *tax morale*, sementara literasi pajak, hukum perpajakan, dan *tax morale* berpengaruh signifikan terhadap kepatuhan pajak, dengan kesenjangan sosial berpengaruh negatif. *Tax morale* juga terbukti memediasi pengaruh variabel independen terhadap kepatuhan pajak. Penelitian ini diharapkan menjadi bahan pertimbangan bagi pemerintah daerah dalam merumuskan kebijakan perpajakan yang lebih efektif guna meningkatkan kepatuhan PBB di Kota Tasikmalaya.

Kata Kunci: Kesenjangan Sosial, Literasi Pajak, Hukum Perpajakan, *Tax Morale*, Kepatuhan Pajak, Pajak Bumi dan Bangunan.