

**Factors Affecting Rural and Urban Land and Building Tax Arrears
(PBB P2) in Regional Revenue Board of Jember Regency**
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ABSTRAK

This study aims to analyze and explain the effect of taxpayer awareness, quality of tax services, ability to pay and understanding of taxation of taxes on arrears of Rural and Urban Land and Building Tax (PBB-P2) in the Regional Revenue Agency of Jember Regency. This study used a quantitative method with a research instrument in the form of a questionnaire. The sampling technique uses purposive sampling and the analysis technique uses multiple linear regression. The results of the study show that obligatory awareness, quality of tax services, ability to pay and understanding of taxation have a significant effect on arrears of Rural and Urban Land and Building Tax (PBB-P2) in the Regional Revenue Agency of Jember Regency.

Keywords: *Taxpayer Awareness, Quality of Tax Services, Ability to Pay, Tax Understanding, and Rural and Urban Land and Building Tax Arrears (PBB-P2)*