

***The Effect of Love Of Money, Tax Rates, and Trust in the Tax Authority on Taxpayer Compliance Regarding Rural and Urban Land Building Tax (PBB-P2) in Jember Regency***

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**ABSTRACT**

*This research was undertaken to explore determinants the potentially shape taxpayers' compliance in meeting their obligations to settle the Rural and Urban Land and Building Tax (PBB-P2) within Jember Regency. The explanatory variables employed to assess compliance consist of Love of Money, Tax Rates, and Trust in the tax authority. The study adopted a quantitative design, in which primary data were gathered through questionnaires administration of the collected data indicates that Love of Money, Tax Rates, and Trust in the tax authority exert a statistically significant influence on the level of PBB-P2 compliance among taxpayers in Jember Regency.*

**Keyword :** *Love of Money, Tax Rate, Trust in the Tax Authority, Taxpayer Compliance*