

Analysis of Factors Affecting Public Awareness and Payment of Land and Building Tax in Jember Regency

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Abstract

This study examines the factors influencing public awareness and compliance in paying Rural and Urban Land and Building Tax in Jember Regency from the perspective of *maslaha*. A qualitative phenomenological approach was employed to understand payment behavior, administrative obstacles, and village-level collection strategies across five regions of Jember. Primary data were collected through non-participant observation and semi-structured interviews with village or urban village officials and officers responsible for Land and Building Tax administration and collection. Secondary data were obtained from administrative records, Statistics Indonesia reports, books, and previous studies. Informants were selected through purposive sampling based on their direct involvement in tax administration and their knowledge of local payment patterns. Data were analyzed through data reduction, data display, and conclusion drawing, while credibility was strengthened through prolonged engagement, triangulation, and member checking. The findings show that public awareness and tax payment compliance vary across regions. Urban communities generally demonstrate stronger independent payment behavior due to better access to information, more stable economic conditions, and greater familiarity with tax procedures. In several rural areas, taxpayers continue to depend on direct collection by village officers. Compliance is influenced by tax knowledge, income stability, payment accessibility, the timeliness and accuracy of Tax Due Notification Letters, service quality, socialization, and local enforcement strategies. South Jember shows comparatively higher payment realization, ranging from approximately 60% to 80%, partly because village governments combine community outreach with administrative reminders and tax settlement requirements in their village services. The study concludes that improving tax compliance requires integrated strategies that include data verification, timely notification, accessible payment services, continuous education, and transparent communication about the public benefits of tax revenue. From the perspective of *maslaha*, Land and Building Tax payments contribute to collective welfare when they are administered fairly and used to support infrastructure, education, healthcare, and other public services.

Keywords: Land And Building Tax; Taxpayer Awareness; Tax Compliance; Local Tax Administration; *Maslaha*

JEL Classification: H26, H71, H83

1. Introduction

In Indonesia, taxes constitute a vital source of state revenue considered highly influential in

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enhancing public welfare (maslaha); consequently, they serve as a primary means of financing state operations, and annual revenue targets are set with the expectation of continued growth. This necessity is driven by the government's extensive activities ranging from infrastructure and public facility development to education, healthcare, and subsidy policies, which require ever-increasing annual funding, as reflected in the revenue structure of the State Budget (APBN). Furthermore, according to [Wardani and Rumiyaun \(2017\)](#), a tax is a mandatory monetary contribution to state revenue, assessed and enforced by the government on activities, benefits, expenditures, income, employment, privileges, and property held by individuals and organizations. Taxes serve as a key source of funding for national development aimed at societal advancement and play a crucial role in contemporary state revenue. This is because taxation provides a reliable and certain source of contribution to the state. Given this significance, effective tax management has become a government priority. Various taxes are levied on the public, including the Land and Building Tax.

Land and Building Tax (PBB) is a levy imposed on land and buildings, justified by the benefits and/or superior socio-economic status enjoyed by individuals or entities holding rights to or deriving utility from such properties. The objects of this tax, land and buildings, possess a unique characteristic: their physical form cannot be concealed, making them relatively easy to monitor ([Yusro and Kiswanto, 2014](#)). The share of Land and Building Tax revenue allocated to local governments constitutes a vital source of income in the current era of regional autonomy. Consequently, the government needs to enhance the role of PBB as a revenue stream for both central and local administrations. Indonesia employs a "Self-Assessment System" for tax collection, wherein taxpayers are fully responsible for fulfilling their tax obligations, while tax authorities (fiscals) limit their role to supervision through audit procedures. Year after year, the realized revenue from Rural and Urban Land and Building Tax has consistently fallen short of the total tax liability owed by taxpayers. This discrepancy stems from persistently low levels of public compliance in settling tax debts. Such issues are also evident in Jember Regency. Administratively, Jember Regency consists of 31 districts, 22 urban villages, and 226 rural villages ([BPS-Statistics of Jember Regency, 2025](#)). Non-compliance often arises when taxpayers lack adequate tax knowledge, leading them to inadvertently neglect their obligations. Knowledge is a crucial factor; a lack of it often results in taxpayers failing to develop the necessary awareness of tax payments. Tax knowledge is generally correlated with an individual's level of education; those with greater tax knowledge tend to exhibit higher levels of compliance. Indeed, tax knowledge plays a pivotal role in fostering compliant behavior regarding tax payments and the fulfillment of tax obligations. Taxpayers with a good understanding of taxation view the payment of Land and Building Tax as a worthwhile endeavor, recognizing that the proceeds contribute to regional development and the community's general welfare.

Taxpayers in Jember Regency possess varying levels of education, which in turn shapes their differing levels of tax knowledge. Other factors influencing tax compliance include income and law enforcement. Income is the amount of money an individual receives over a specific period (such as a month) from either a primary job or a side job. Income levels can be a reason for taxpayer non-compliance. Low-income individuals often struggle to pay taxes because they prioritize meeting basic needs. Strict law enforcement by tax authorities, manifested as tax sanctions for late payments or failure to fulfill obligations, serves as a guarantee that tax regulations and norms will be observed ([Mardiasmo, 2011](#)). Fundamentally, tax sanctions are imposed to foster taxpayer compliance in fulfilling tax obligations. Therefore, it is crucial for taxpayers to understand these sanctions so they are aware of the legal consequences of their

actions or inactions ([Winerungan, 2013](#)). This study aims to analyze factors related to awareness and the payment of the Land and Building Tax, with the ultimate goal of benefiting the community of Jember Regency.

2. Literature Review

2.1 Rural and Urban Land and Building Tax and Taxpayer Compliance

PBB-P2 is an objective tax whose liability is primarily determined by the land or building as the taxable object. In Indonesia, local administrations place village and urban village governments in an important intermediary position, as they commonly distribute SPPT, communicate deadlines, assist taxpayers, and support collection. Compliance in this context refers to taxpayers' willingness and ability to recognize their liability, pay the correct amount, meet the stipulated deadline, and settle arrears when they occur ([Rahayu, 2010](#)).

Previous research demonstrates that PBB-P2 compliance is multidimensional rather than a single-factor phenomenon. [Prakoso et al. \(2019\)](#) found that taxpayer awareness and knowledge positively influence compliance. [Wulandari and Wahyudi \(2022\)](#) similarly reported that tax knowledge, sanctions, awareness, and service quality are associated with compliance in paying PBB. [Imtiyazari et al. \(2023\)](#) added economic level and the use of electronic systems to the explanation of taxpayer behavior. These findings indicate that cognitive factors, financial capacity, administrative convenience, and enforcement should be examined together.

Recent evidence also shows that the effect of these determinants is context-dependent. [Erdi \(2024\)](#) found that tax literacy and sanctions influenced PBB-P2 compliance, whereas awareness, socialization, and service quality were not independently significant in the setting studied. This divergence suggests that awareness may not translate into payment when payment habits, access barriers, weak enforcement, or administrative problems remain unresolved. In Jember Regency, [Soetjahyo et al. \(2025\)](#) found that knowledge, service quality, and sanctions significantly influence awareness and compliance, with awareness acting as a mediating mechanism. The present qualitative study extends that evidence by explaining how these factors operate in different localities and through village-level practices.

2.2 Determinants of Awareness and PBB-P2 Payment

Based on taxation theory and previous empirical studies, this research focuses on seven interrelated dimensions. First, tax knowledge and awareness concern the understanding of PBB-P2 obligations, deadlines, procedures, and public functions. Second, economic capacity refers not only to income level but also to the stability and seasonality of household earnings. Third, administrative accessibility includes the distance to payment points, the availability of digital or banking facilities, and taxpayers' dependence on collectors. Fourth, data and SPPT accuracy concerns ownership records, addresses, assessed values, and the timeliness of notification-letter distribution. Fifth, service and socialization cover the clarity of information, responsiveness of officials, community outreach, and assistance during payment. Sixth, enforcement and local strategy include sanctions, reminders, collection intensity, and administrative requirements used to encourage settlement. Seventh, maslaha orientation concerns taxpayers' and village officials' perceptions of the relationships among tax payments, public infrastructure, education, healthcare, and broader community welfare.

These dimensions are supported by prior findings. [Hadi and Mardiana \(2024\)](#) identify education, income, official services, law enforcement, and socialization as important for improving PBB-P2 payment. [Wijaya and Yushita \(2021\)](#) show that socialization and procedural

understanding support compliance, while [Wicaksono et al. \(2022\)](#) demonstrate the fiscal importance of effective PBB-P2 realization for local revenue. Thus, the analytical focus of this study combines individual understanding, socioeconomic conditions, administrative quality, and institutional intervention.

2.3 Maslaha and Tax Compliance

Maslaha refers to the realization of benefit and the prevention of harm in ways consistent with the objectives of sharia. In economic policy, it emphasizes public welfare, justice, sustainability, and the protection of essential human interests. [Ayu and Azzaki \(2024\)](#) explain that maslaha in Islamic economics requires policies to generate broad benefit, avoid exploitation and inequality, and support sustainable material and spiritual welfare.

Tax payment may be interpreted as contributing to maslaha when revenue is legally collected, fairly administered, transparently managed, and allocated to public needs. This interpretation does not mean that compliance depends only on religious motivation. Rather, maslaha provides an ethical lens for evaluating whether taxation creates collective benefit. Taxpayer awareness is likely to strengthen when residents can connect their contribution with visible infrastructure, public services, education, healthcare, and subsidies. Conversely, weak transparency, inaccurate administration, or unequal treatment can weaken the perceived legitimacy of the tax system.

2.4 Synthesis of Previous Research and Research Gap

Most previous PBB-P2 studies have used quantitative surveys to examine the statistical effects of knowledge, awareness, income, sanctions, and service quality. Their results identify important determinants but offer only a limited explanation of how payment behavior is shaped by village collection routines, territorial differences, SPPT problems, and interactions between citizens and local officials. Studies conducted specifically in Jember have also emphasized variable relationships and arrears at the regency level. The present study addresses this gap through a qualitative comparison across five regions and by integrating interview evidence, observation, administrative data, and the concept of maslaha.

3. Research Method

3.1 Research Design

This study used a qualitative phenomenological approach to understand how village officials and PBB-P2 collectors experience, interpret, and respond to taxpayer awareness and payment behavior. The design was descriptive and comparative because the study documented conditions in each research area and compared recurring patterns across North, South, Central, West, and East Jember. Qualitative inquiry was selected because the research sought explanations of behavior, routines, obstacles, and local strategies rather than statistical generalization ([Moleong, 2018](#); [Sugiyono, 2020](#)).

3.2 Research Sites and Informants

The study covered 27 villages or urban villages distributed across five regions of Jember Regency. North Jember included Sukowono, Slateng, Sumber Ketimpa, Arjasa, and Jelbuk. South Jember included Puger Wetan, Ampel, Karanganyar, Paleran, Wonorejo, Jatisari, Balung Lor, and Gumukmas. Central Jember included Tegal Gede, Kebun Agung, Gebang, Sukorambi, and Suci. West Jember included Kaliwining, Jatiroto, Bangsalsari, Semboro, and Tanggul Wetan. East Jember included Karang Kedawung, Sidomukti, Sidomulyo, and Jatian.

Informants were selected purposively from village or urban village heads and officers directly responsible for PBB-P2 distribution or collection. The selection criteria were direct involvement in PBB-P2 administration, knowledge of local payment patterns, experience interacting with taxpayers, and willingness to provide and verify information. Data collection began in December 2025 and continued until the information obtained across sites was sufficiently repetitive to support thematic conclusions.

3.3 Analytical Focus and Dimensions

To ensure consistency between the research questions, data collection, and discussion, the study used the following analytical dimensions.

Table 1. Analytical Focus and Dimensions

Analytical dimension	Indicators explored	Main data sources
Tax knowledge and awareness	Understanding of obligations, deadlines, procedures, and the development function of PBB-P2	Interviews, observation, and previous studies
Economic capacity	Income stability, seasonal livelihoods, crop failure, and perceived affordability	Interviews and field observation
Payment accessibility	Distance, payment channels, independent payment, and reliance on collectors	Interviews and observation
SPPT and tax-data administration	Timeliness of SPPT distribution, ownership records, addresses, and assessed values	Interviews and available administrative records
Service and socialization	Clarity of information, responsiveness, outreach through RT/RW, meetings, religious gatherings, and social media	Interviews and observation
Enforcement and local strategy	Reminders, sanctions, collection intensity, and settlement requirements for village administrative services	Interviews and local administrative practice
Maslaha orientation	Perceived relationship between tax payment and public infrastructure, education, health, and community welfare	Interviews, observation, and literature

3.4 Data Collection

Primary data were collected through non-participant observation and semi-structured interviews. Observation focused on payment behavior, collection mechanisms, access to payment facilities, public interaction with village officers, and administrative practices surrounding SPPT distribution and settlement. Interviews explored the seven analytical dimensions listed above and asked informants to describe local levels of realization, common reasons for delays, differences among taxpayer groups, and strategies used to improve payments.

Secondary data consisted of BPS information, books, previous journal articles, and PBB-P2

realization percentages or administrative information available from the research sites. Secondary evidence was used to contextualize and compare interview findings, not to replace primary data. Because the availability and format of village records differed, percentages reported in the findings are presented as site-level administrative information communicated or shown during fieldwork rather than as a single standardized regency dataset.

3.5 Data Analysis and Validity

Data analysis followed the interactive process of data collection, data reduction, data display, and conclusion drawing proposed by Miles and Huberman as cited in [Sugiyono \(2020\)](#). Interview notes and observation records were coded according to the analytical dimensions, compared within each region, and then compared across regions to identify convergent and divergent patterns. Numerical realization information was used descriptively to support, not substitute for, qualitative interpretation.

Credibility was strengthened through prolonged engagement, source triangulation between village heads and collection officers, technique triangulation between interviews, observation, and available records, and member checking of the main interpretations. The study also compared field findings with previous research to assess whether local patterns confirmed, extended, or differed from existing evidence.

4. Findings and Discussion

4.1 Cross-Regional Evidence

Interviews and observations reveal that PBB-P2 compliance in Jember is shaped by the interaction of awareness, livelihood conditions, administrative quality, payment access, and village-government intervention. Informants across several rural sites consistently stated that taxpayers often wait for officers to visit their homes, even when the amount due is relatively small. This behavior indicates that nonpayment cannot be interpreted only as inability to pay; it also reflects a collection-dependent habit and limited independent-payment awareness. By contrast, informants in more urbanized areas described taxpayers as more familiar with payment procedures and more likely to use official facilities without direct prompting.

The evidence also shows that administrative problems have behavioral consequences. Delayed SPPT distribution narrows the effective payment period, while outdated ownership names and incorrect addresses create uncertainty about who is responsible for payment. These findings support [Soleha's \(2024\)](#) local evidence, which links awareness, ability to pay, service quality, and tax understanding to PBB-P2 arrears in Jember. They also extend [Soetjahyo et al. \(2025\)](#) by showing that service and knowledge operate through concrete village processes such as notification distribution, data correction, reminders, and collector visits.

Table 2. Summary of Field Evidence Across Research Regions

Region	Informant code and position	Main interview evidence	Observation or administrative evidence	Analytical dimension
North Jember	NJ-01, PBB-P2 collection officer	Many residents wait for officers to collect payments directly	Jelbuk recorded approximately 47% payment realization	Awareness, accessibility, collection dependence

South Jember	SJ-03, village official	Tax settlement is encouraged during village administrative services	Payment realization ranged from approximately 60% to 80%	Local strategy, enforcement, socialization
Central Jember	CJ-02, urban village officer	Independent payment is more common in urban than rural communities	One site recorded approximately 31% realization	Awareness, payment access, SPPT administration
West Jember	WJ-04, collection officer	Awareness does not always lead to timely payment	Approximately half of taxpayers paid on schedule in one site	Awareness, punctuality, enforcement
East Jember	EJ-02, village official	Crop failure and delayed SPPT contributed to payment delays	Increasing realization occurred in Sidomukti and Sidomulyo	Economic capacity, SPPT distribution, local coordination

Source: Interviews, field observations, and village administrative records, 2025–2026

Table 2 summarizes the principal field evidence obtained from interviews, observations, and available administrative records across the five research regions. The evidence shows that taxpayer compliance is influenced not only by awareness and economic capacity but also by payment accessibility, SPPT administration, village-level services, and local collection strategies. These regional patterns are discussed in greater detail in the following subsections.

4.2 North Jember

In North Jember, informants identified two payment mechanisms: village-government collection and independent payments through official banking or retail channels. Observation and interview evidence indicate that the first mechanism remains dominant. Collection officers explained that many residents regard a home visit as the practical signal that payment is due. This dependence reduces the effectiveness of self-initiated payment, particularly when officers have limited time or cannot meet taxpayers at home.

Administrative information from Jelbuk indicated a realization rate of approximately 47%, highlighting the persistence of arrears in parts of the northern region. Informants associated the shortfall with weak tax understanding, unstable household income, and limited deterrence for late payment. The finding is consistent with [Prakoso et al. \(2019\)](#) and [Wulandari and Wahyudi \(2022\)](#), who emphasize knowledge, awareness, service, and sanctions. However, the North Jember evidence suggests that these variables become operational through the intensity of village-level collection and the availability of accessible payment assistance.

4.3 South Jember

South Jember showed the strongest overall pattern, with informants reporting payment realization ranging from 60% to 80% and, in some villages, approaching 90%. Village officials stated that most residents understood PBB-P2 as an obligation and recognized its relevance to development. Nevertheless, compliance was uneven among farmers and fishers, whose incomes are seasonal and vulnerable to crop failure or fluctuating catches. Some informants also noted that taxpayers questioned liabilities when the assessed amount did not appear to reflect the property's actual condition.

A distinctive finding was that economic status did not consistently predict punctuality. Officers observed that some lower-income residents paid small liabilities promptly, while some higher-

income taxpayers delayed larger payments. This indicates that willingness, habit, and perceived administrative pressure may be as important as income. The most effective local strategy was to remind residents of outstanding PBB-P2 when they requested village administrative documents and, in several sites, to require settlement before the service was completed. Outreach through RT/RW leaders, community meetings, religious gatherings, and social media reinforced this strategy.

The South Jember pattern aligns with Hadi and Mardiana (2024), who emphasize socialization, service, and enforcement, but also note that locally embedded administrative requirements can convert general awareness into actual payment. From a maslaha perspective, the approach is most defensible when applied proportionately, communicated clearly, and accompanied by accessible payment assistance rather than used solely as coercion.

4.4 Central Jember

Central Jember displayed a clear urban-rural contrast. Informants in urban villages associated stronger compliance with higher education, more stable economic activity, easier access to payment channels, and better familiarity with administrative procedures. In rural sites, officers estimated that only around 50% to 60% of taxpayers paid without prompting, while the remainder tended to wait for direct collection. One site reported year-end realization of approximately 31%, leaving a substantial portion unpaid.

Interview evidence indicates that many residents interpret a collector's visit or formal reminder as the beginning of the obligation rather than as a follow-up to an obligation that already exists. Officers also reported practical difficulties because taxpayers were away from home or avoided contact during collection. Observation further identified distance to payment points, time constraints, and the perception that small liabilities could be postponed. In addition, outdated ownership records and undelivered SPPT contributed to the delay.

These findings partly confirm the role of literacy and administrative understanding identified by [Erdi \(2024\)](#) and [Imtiyazari et al. \(2023\)](#), but they show why awareness alone may be insufficient. Even taxpayers who accept the legitimacy of PBB-P2 may postpone payment when notification, data quality, payment access, and collection routines are weak. Therefore, central-area policy should combine education with SPPT-data updating and easier independent payment.

4.5 West Jember

West Jember showed the widest variation among the reported sites. Informants estimated awareness or compliance at approximately 80% in Kaliwining and Jatiroto, around 60% in Bangsalsari, and approximately 31% in Semboro. Tanggul Wetan was described as having awareness near 80%, although only about half of taxpayers paid on schedule. The distinction between awareness and punctual payment is analytically important: residents may understand the obligation but still delay because of income timing, weak reminders, administrative obstacles, or the expectation that payment can be made later without consequence.

In the lower-performing sites, officials linked arrears to limited socialization, uneven educational backgrounds, and unstable socioeconomic conditions. The comparison confirms that general awareness percentages should not be treated as equivalent to compliance indicators. This result accords with [Soetjahyo et al. \(2025\)](#), who position awareness as a mediating factor rather than the sole determinant, and with [Erdi \(2024\)](#), whose findings show that awareness does not always have an independent effect. West Jember therefore requires

differentiated intervention: education in low-awareness villages and deadline discipline, reminders, and payment facilitation in villages where awareness is already relatively high.

4.6 East Jember

In East Jember, Sidomukti and Sidomulyo showed more positive trends, reflected in increasing revenue and active community participation reported by local officials. Karang Kedawung and Jatian continued to face lower compliance. Informants attributed the difference to limited understanding of tax functions, declining farm income following crop failure, delayed SPPT issuance, and uneven involvement of village officers and RT leaders.

The East Jember evidence demonstrates the combined effect of economic shocks and institutional capacity. Crop failure can reduce immediate ability to pay, but delayed SPPT and weak collection coordination intensify the problem. This finding is consistent with studies that identify income, awareness, and service as joint determinants rather than competing explanations. It also suggests that flexible communication and early notification are necessary in agricultural communities, while accurate data and active RT-level support can prevent temporary economic difficulty from becoming persistent arrears.

4.7 Integrated Discussion and Maslaha Implications

Across the five regions, six major determinants repeatedly emerged: tax knowledge and awareness, income stability, payment accessibility, SPPT and database quality, service and socialization, and enforcement or local strategy. Their effects are interactive. For example, socialization may increase knowledge, but payment may still be delayed when SPPT is late or access is inconvenient. Sanctions may encourage payment, but their legitimacy weakens if tax-object data are inaccurate. Similarly, economic hardship explains some arrears, but it does not explain why some low-income residents pay punctually while some higher-income taxpayers delay.

The results, therefore, support an integrated interpretation of compliance. They confirm the importance of knowledge, services, sanctions, and awareness found by [Soetjahyo et al. \(2025\)](#), the local relevance of the ability to pay and tax understanding reported by [Soleha \(2024\)](#), and the broader evidence on socialization and procedural understanding ([Wijaya & Yushita, 2021](#)). At the same time, this study adds territorial and institutional detail by showing that village collection routines and administrative service requirements can materially alter payment behavior.

From the perspective of maslaha, PBB-P2 payments represent a contribution to collective welfare only when three conditions are met: fair and accurate assessment, accessible and respectful administration, and transparent return of revenue through visible public benefits. Public education should therefore explain not only the legal duty to pay but also the connection between local taxes and infrastructure, education, health services, and community facilities. This connection can strengthen tax morale and shift compliance from collector-dependent payments toward more voluntary, independent behavior.

5. Conclusion

This study concludes that public awareness and PBB-P2 payment in Jember Regency vary substantially across regions and are shaped by multiple, interdependent factors. Tax knowledge and awareness are important, but they do not automatically produce timely payment. Income stability, seasonal livelihoods, access to payment channels, SPPT distribution, database

accuracy, service quality, socialization, and the consistency of local enforcement all influence whether taxpayers fulfill their obligations.

Urban communities generally demonstrate stronger independent payment behavior, whereas many rural taxpayers continue to rely on direct collection. South Jember records comparatively stronger compliance because village governments combine community outreach, RT/RW involvement, administrative reminders, and settlement requirements in village services. Lower realization in several northern, central, western, and eastern sites is linked not only to economic constraints but also to outdated records, late SPPT delivery, weak information, limited collection coordination, and habitual postponement.

The practical implication is that Jember Regency should implement periodic tax-object data verification, earlier and traceable SPPT distribution, integrated digital and assisted payment channels, targeted education through local community networks, and proportionate enforcement. Strategies requiring settlement during village administrative services may be adopted with clear procedures and safeguards for taxpayers facing verified hardship. In line with maslaha, the government should also communicate how PBB-P2 revenue supports visible public services so that compliance is understood as both a legal obligation and a contribution to collective welfare.

This study is limited by differences in the availability and format of administrative records across sites and by its reliance on local officials as the principal informants. Future research should include taxpayer interviews, standardized village-level realization data, and quantitative testing of the relationships identified in this qualitative analysis.

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