Effect Of Changes In Tax Rates, Tax Awareness, And Tax Knowledge On MSME Taxpayer Compliance At The Blora Primary Tax Service Office

Sifa Rhodatul Jannah Subagio[1*)], Maya Aresteria[2)]

[1,2] Universitas Diponegoro Semarang, Indonesia

*Corespondent Author : subagiosifa@students.undip.ac.id

ABSTRACT

MSME have an important role in the economy in Indonesia, this is reflected in their number which reaches 99% of all business units, and the contribution of MSMEs themselves to GDP also reaches 60.5%. Along with the increasing business development, the government also continues to issue new regulations regarding MSME taxation. One of them is the regulation regarding the change in tax rates from 1% to 0.5%. However, along with the rapid growth of MSME taxation, this is not supported by the level of compliance. Along with the continued enactment of new regulations issued by the government, this study aims to determine (1) The effect of changes in tax rates on MSME taxpayer compliance at Blora Primary Tax Service Office (2) The effect of tax awareness on MSME taxpayer compliance at Blora Primary Tax Service Office (3) Effect of tax knowledge on MSME taxpayer compliance Blora Primary Tax Service Office. The population in this study were MSME taxpayers registered at Blora Primary Tax Service Office, with the number of samples taken as many as 100 MSME taxpayers registered at the Blora Primary Tax Service Office. The data collection technique used in this research is Purposive sampling technique with data analysis techniques used are classical assumption tests and multiple linear regression analysis. The results showed that changes in tax rates and tax awareness have an influence on MSME taxpayer compliance at Blora Primary Tax Service Office, while tax knowledge has no influence on MSME taxpayer compliance at Blora Primary Tax Service Office.

INTRODUCTION

Indonesia is a developing country where until now Indonesia is still continuing to carry out various developments in various sectors. Be it from infrastructure development to sustainable economic development. In accordance with the National Medium-Term Development Plan 2020-2024, it is necessary to build a strong economic foundation and accelerate growth in various disciplines to realize an advanced, just and prosperous society. In order to achieve the RPJM itself, of course the government implements the State Budget every year. Which in the State Budget of course discusses the target and state revenue to fund every national development program, and aims to improve the welfare of the community.

The program certainly requires a source of funds that is not small and very large. Sector revenue in the field of taxation is one of the largest and most important sources of state revenue so far. According to Law No. 28 of 2007 concerning General Provisions and Procedures for Taxation, Taxes are mandatory contributions to the state owed by individuals or entities that are compelling based on the Law, with no direct reward and are used for state purposes for the greatest prosperity of the people. Judging from the data from the Ministry of Finance of the Republic of Indonesia, tax revenue to state revenue is always more than 70% and even shows an increasing growth rate every year.

Walking with the contribution of tax revenue that always increases, it turns out that this is inversely proportional when viewed from the tax ratio. As quoted from (Putra, 2022) in kemenkeu.go.id, that tax revenue in Indonesia is still quite low when compared to other countries, including in the ASEAN region. Not achieving the level of tax revenue (tax ratio) of course this indicates that government performance related to the tax ratio is still not effective and efficient, this also raises public opinion regarding government performance which results in a lack of public trust which of course this

will be related to taxpayer compliance. The occurrence of tax regulation reform that continues to be carried out by the government every year is due to the lack of public trust in the government so that the level of taxpayer compliance is still lacking. Of course this encourages the government to continue to reform tax regulations in order to increase taxpayer compliance.

The tax regulation reform that has been carried out 5 times, one of which is expected to be able to encourage the level of tax ratio, in order to optimize tax revenue and national development. Of course, tax reform is closely related to the current tax system and regulations. One of them is by the government making changes to related regulations, as one of the steps to maximize tax reform. Changes in tax regulations are one of the regulatory changes that are expected to be supported by taxpayers, one of which is the change in tax regulations Government Regulation Number 46 of 2013 concerning income tax on income from businesses received or obtained by taxpayers who have a certain gross turnover, to Government Regulation Number 23 of 2018.

The tax regulations that apply here, namely the changes in applicable tax rates. The change in the applicable tax rate is the change in the final income tax rate. Final income tax is a tax imposed at a certain basic tax rate that is different from the general tax scheme on income received or accumulated in the current year. This final income tax for MSMEs has been regulated in Government Regulation No. 46 of 2013, where the MSME final income tax rate is 1%. Then in 2018 the government made changes to the tax regulations on the final income rate by issuing Government Regulation No. 23 of 2018 where in Government Regulation No. 23 of 2018, the final income tax rate changed to 0.5%. Of course, this is an opportunity for the MSME players themselves. With this regulatory change, the government certainly continues to support taxpayers to fulfill their tax obligations by providing incentives to taxpayers, but on the other hand it can be hinted that the level of taxpayer compliance is still low. For this reason, the tax reform that is always carried out by the government is expected to have a positive impact on the tax ratio, and can increase taxpayer compliance.

According to data from the Central Bureau of Statistics in 2022, one of the provinces in Indonesia that has the largest Gross Domestic Product (GRDP) is Central Java Province. Central Java occupies the 4th position as the province with the largest Gross Regional Domestic Product (GRDP). That means, the economy in Central Java is doing quite well, one of which is Blora Regency. Blora Regency itself is a regency in Central Java and is located in the eastern part of Central Java province which borders directly with East Java Province. As one of the regencies in Central Java, of course Blora Regency itself contributes importantly to the economic center of the province and the potential tax revenue of Blora Regency is also influenced and depends on its various economic activities, and it can be ascertained that economic activities in Blora Regency are also very diverse, one of which is economic activity in the field of MSME.

According to the Department of Trade, Cooperatives, and MSME of Blora Regency. Blora Regency is recorded to have around 13,000 MSME businesses, based on data on the number of MSME in Blora Regency, it means that Blora Regency has quite high economic activity in the business sector. In addition, from the number of MSME in Blora Regency itself, of course this has the potential for considerable tax revenue from the MSME sector. The number of MSME taxpayers in Blora district always increases every year. Moreover, in 2019 to 2022, where in that year PP 23/2018 was enacted, where the rate for individual taxpayers became 0.5%, of course this is very beneficial for the taxpayers themselves. However, with the increase in the number of taxpayers this is not in line with the number of existing SPT submissions. Of course, this is a sign that there is still a lack of awareness of MSME Individual taxpayers in carrying out their obligations.

MSME tax is included in the MSME Final Income Tax (PPh) category which is a type of income tax outside formal employment and is final. However, the problem of taxpayer compliance is still a problem that is often encountered every year. In order to increase the level of taxpayer compliance itself, it is always motivated by factors that affect taxpayer compliance. one of them, the level of taxpayer awareness, taxpayer knowledge of the general provisions of taxation to the existence of applicable regulations. the factors underlying taxpayer compliance have an important role in making taxpayer decisions whether or not to comply.

According to (Astana, W. S., & Merkusiwati, 2017), awareness is a person's good faith to fulfill the obligation to pay taxes voluntarily. Meanwhile, tax knowledge itself is the behavioral system of a taxpayer or group of taxpayers in an effort to mature humans through teaching and training efforts. There are still many taxpayers who ignore their tax obligations, and there are many aspects that affect taxpayer compliance. Starting from awareness, to knowledge of general taxation provisions, and existing regulations. Therefore, with the above problems, the issuance of new regulations, to problems regarding taxation knowledge, it is hoped that it can stimulate taxpayer compliance, especially for MSME taxpayers who have an important role in the economy. Therefore, this study aims to determine the effect of changes in tax rates, tax awareness, and tax knowledge on compliance of MSME taxpayers at the Blora Primary Tax Service Office.

RESEARCH METHOD

This research is quantitative research, the population in this study in the form of individual MSME taxpayers

registered with the Blora Pratama tax service office became the sample in this study. Respondents needed a total of 100 individual MSME taxpayer respondents registered at the Blora Pratama tax service office who were drawn by purposive sampling. there are several criteria used in sampling in this study, namely: Individual taxpayers with the status of individual MSME taxpayers who have a Taxpayer Identification Number and have an income turnover of more than 500 million a year, individual MSME taxpayers who choose to use PP No. 23 of 2018, as well as individual MSME taxpayers who have received socialization of the Tax Regulation Harmonization Act. The data used is primary data obtained from the questionnaire results. The data is collected through the process of presenting several statements attached to google forms and questionnaire paper which are then given to respondents. The method used in this research is using multiple linear regression analysis method.

RESULTS AND DISCUSSION

RESULTS

Description of respondent characteristics
The description of the characteristics of this respondent is done to explain how the characteristics of MSME taxpayer respondents of the Blora Primary Tax Service Office are divided into several classifications for easy identification based on gender, type of business, and last education.

Tabel 1. Characteristics of Respondents Based on Gender

Gender	Frequency	Percentage
Female	53	53%
Male	47	47%
Total	**100**	**100%**

Source: Questionnaire Processing Results

Based on the table above, it can be seen that the number of male respondents in this study were 47 out of a total of 100 respondents, with a percentage level of 47%, while for the number of female respondents in this study, there were 53 people out of a total of 100 respondents, with a percentage level of 53%.

Tabel 2. Characteristics of Respondents Based on Last Education

Last Education	Frequency	Percentage
Elementary School	**2**	**2%**
Junior High School	**0**	**0%**
Senior High School	66	66%
Diploma III / Bachelor's Degree	32	32%
Total	**100**	**100%**

Source: Questionnaire Processing Results

Based on the data above, it can be seen that of the total number of respondents, the majority of respondents have the latest education level in Senior High School with a total of 66 respondents, then 32 respondents have the latest education level at Diploma III / Bachelor's Degree, and at the junior high school level there are none, and for Elementary School as many as 2 respondents.

Tabel 3. Characteristics of Respondents by Type of Business

Business Type	Frequency	Percentage
Trade	**79**	**79%**
Agriculture	**5**	**5%**
Livestock	5	5%
Manufacturing	10	10%
Total	**100**	**100%**

Source: Questionnaire Processing Results

Based on the data above, it can be seen that the type of business most engaged in by respondents is the type of business in the trade sector including trading in basic necessities, materials, and clothing trade, totaling 79 respondents, while the rest are engaged in agriculture as many as 5 respondents, livestock as many as 5 respondents and the last is manufacturing as many as 10 respondents.

Multiple Linear Regression Test
Multiple linear regression analysis test aims to measure whether there is a relationship between the dependent variable and the independent variable. In this study, the multiple linear regression analysis test aims to measure whether

there is a relationship or influence of tax rates, tax awareness, and tax knowledge on MSME taxpayers at the Blora Primary Tax Service Office.

Tabel 4. Multiple Linear regression Test Results

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		**B**	**Std. Error**	**Beta**	**t**	**Sig.**	**Tolerance**	**VIF**
	(Constant)	5,542	2,270		2,441	,016		
	X1	,241	,094	,230	2,558	,012	,997	1,003
	x2	,411	,104	,400	3,945	,000	,784	1,275
	X3	,019	,097	,020	,200	,842	,782	1,278

Source: SPSS V25 Primary Data Processed

The form of the multiple linear regression equation is as follows:

Y = a + b1 X1 + b2 X2 + b3 X3 + e1 (1)

Based on the test results that have been carried out above, it can be seen that the equation is as follows:

Y = 5.542 + 0.241 X1 + 0.411X2 + 0.019 X3 (2)

With the following information:
a. Based on the regression equation above, it means that if the variable change in tax rates (X1), Tax Awareness (X2), and taxation knowledge (X3) has a value of 0, the value for taxpayer compliance is 5,542.
b. Based on the tests that have been carried out, the regression coefficient value of the tax rate variable (b1) is positive at 0.241, which means that every time there is a change in the tax rate (X1) by 1, the level of taxpayer compliance will increase by 0.241.
c. Based on the tests that have been carried out above, the regression coefficient value of the tax awareness variable (x2) is positive at 0.411, which means that every increase in tax awareness by 1, the level of taxpayer compliance will also increase by 0.411, assuming other independent variables are constant.
d. Based on the tests that have been carried out above, the regression coefficient value of the taxation knowledge variable is positive at 0.019, which means that every increase in taxation knowledge by 1, the level of taxpayer compliance will also increase by 0.019.

Uji Hipotesis

Hypothesis testing conducted in this study is using multiple linear regression analysis by looking at the value of the determination coefficient test (R2), partial regression coefficient (T test) and regression coefficient test (F test). Hypothesis testing is done to test the hypothesis whether there is an effect of changes in tax rates, tax awareness, and tax knowledge on taxpayer compliance at Blora Pratama tax service office .

1. **T test**

The T test is conducted to determine whether partially the independent variable has a significant effect or not on the dependent variable. In this study, the independent variables are changes in tax rates, tax awareness and taxation knowledge. Meanwhile, the dependent variable is taxpayer compliance. With the following hypothesis. The basis for drawing conclusions in the t test is obtained from :
a. If the significance <0.05 then H₀ is rejected and if the significance> 0.05 then H0 is accepted
b. If t count > t table then H₀ is rejected and if t count < t table then H0 is accepted

Tabel 5. T Test Results

		Unstandardized Coefficients		Standardized Coefficients		
Model		**B**	**Std. Error**	**Beta**	**t**	**Sig.**
1	(Constant)	5,542	2,270		2,441	,016
	X1	,241	,094	,230	2,558	,012
	x2	,411	,104	,400	3,945	,000
	X3	,019	,097	,020	,200	,842

a. The effect of changes in tax rates on MSME taxpayer compliance at the Blora Primary Tax Service Office (X1)

The hypothesis proposed in this study with the variable tax rate change is as follows:

H_o: there is no influence between changes in tax rates and taxpayer compliance at the Blora Primary Tax Service Office

H_a: There is an influence between changes in tax rates and taxpayer compliance at the Blora Primary Tax Service Office.

The results of multiple linear regression tests that have been processed as follows:

Tabel 6. Summary of T-test results

T value		Sig
T Count	T table	
2,558	1,661	0,012

Source: SPSS V25

Based on the test results that have been carried out in this study listed in table 5, it is known that the t value for the variable tax rate change (X1) has a value of 2.558 with a t table value of 1.661, which means that the t value> t table so that H_o is rejected. The significance value listed in the table above is also 0.012, which of course the significance value listed is smaller than the value of 0.05, which means that H_o is rejected. So it can be concluded that changes in tax rates affect the compliance of MSME taxpayers at the Blora Primary Tax Service Office.

b. The effect of tax awareness on MSME taxpayer compliance at the Blora Primary Tax Service Office

The hypothesis proposed in this study with the tax rate variable is as follows:

H_o: there is no influence between taxation knowledge and taxpayer compliance at the Blora Primary Tax Service Office

H_a: There is an influence between Taxation Knowledge and taxpayer compliance at the Tax Office Pratama Blora

The results of multiple linear regression tests that have been processed as follows:

Tabel 7. Summary of t-test results

T value		Sig
T Count	T table	
3,945	1,660	0,000

Source: Data Processed

Based on the results of the tests that have been carried out in this study listed in the table, it is known that the t value for the Tax Awareness variable (X2) has a value of 3.945 with a t table value of 1.661, which means that the t value> t table so that H_o is rejected. The significance value listed in the table above is also 0.000, which of course the significance value listed is smaller than the value of 0.05, which means that H_o is rejected. So it can be concluded that tax awareness affects the compliance of MSME taxpayers at the Blora Primary Tax Service Office.

c. The effect of taxation knowledge on compliance of MSME taxpayers at the Blora Primary Tax Service Office

The hypothesis proposed in this study with the tax rate variable is as follows:

H_o: there is no influence between taxation knowledge and taxpayer compliance at the Blora Primary Tax Service Office

H_a: There is an influence between Taxation Knowledge and taxpayer compliance at the Tax Office Pratama Blora

The results of multiple linear regression tests that have been processed as follows:

Tabel 8. Summary of t-test results

T value		Sig
T Count	T table	
0,200	1,661	0,842

Source: Data Processed

Based on the results of the tests that have been carried out in this study listed in the table, it is known that the t value for the Tax Knowledge variable (X3) has a value of 0.200 with a t table value of 1.661, which means that the t value < t table so that H_o is accepted. The significance value listed in the table above is also 0.842, which of course the significance value listed is greater than the value of 0.05, which means that H_o is accepted. So it can be concluded that taxation knowledge has no effect on MSME taxpayer compliance at the Blora Primary Tax Service Office.

2. F test

The F test or regression coefficient test is used to determine whether there is a significant influence between the independent variables on the dependent variable. In this study, of course, to determine whether the variables of tax rate changes, tax awareness and tax knowledge have a significant effect or not on the compliance of MSME taxpayers at the Blora Primary Tax Service Office. This test uses a significance level of 0.05. The basis for making conclusions in the t test is obtained from :

a. If the significance <0.05 then H0 is rejected and if the significance> 0.05 then H0 is accepted.

b. If F count> F table then H0 is rejected and if F count < F table then H0 is accepted.

The following are the results of tests carried out in multiple linear regression analysis testing:

Tabel 9. Anova test results

Model		Sum of Squares	df	Mean Square	F	Sig.
			ANOVAᵃ			
1	Regression	126,362	3	42,121	9,331	,000ᵇ
	Residual	433,348	96	4,514		
	Total	559,710	99			

Source: SPSS V25 Primary Data, processed

The hypothesis proposed in this research is as follows:

H_o: Changes in tax rates, tax awareness and taxation knowledge together have no influence on the compliance of MSME taxpayers at the Blora Primary Tax Service Office.

H_a: Changes in tax rates, tax awareness and tax knowledge together have an influence on MSME taxpayer compliance at the Blora Primary Tax Service Office.

Tabel 10. F Test Results

F value		Sig
F Count	F table	
9,331	2,699	0,000

Source: Data Processed

From the test results conducted in this study, it can be seen in table 4 that the calculated F value is 9.331 while the F table is 2.699, which means that the calculated F value> F table, then H0 is rejected. Meanwhile, the significance value obtained in this test is also 0.000, where the significance test results in this test are less than 0.05, which means H0 is rejected. It can be concluded that changes in tax rates, tax awareness and tax knowledge jointly affect the compliance of MSME taxpayers at the Blora Primary Tax Service Office.

3.   Analisis Koefesien Determinasi

This analysis is used to determine the percentage contribution of the influence of the independent variables simultaneously on the dependent variable.

Tabel 11. Output regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
		Model Summaryᵇ		
1	,475ᵃ	,226	,202	2,125

Source: SPSS V25 Primary data, processed

In the results of this test, the value of R (Adjust R square) or the coefficient of determination has a value of 0.202 which means that MSME taxpayer compliance at the Blora Primary Tax Service Office is influenced by 20.2% of the variable changes in tax rates, tax awareness and tax knowledge.

Result Interpretation

The test results that have been carried out in this study will be explained through this sub chapter based on the results of the hypothesis that has been carried out. In addition, this section will also explain previous research to support the findings in this study.

Tabel 12. Summary of hypothesis test results

No.	Hypothesis	Results
1	Changes in tax rates affect MSME taxpayer compliance	Accepted
2	Tax awareness affects MSME taxpayers	Accepted
3	Tax knowledge affects the compliance of MSME taxpayers	Rejected

DISCUSSION

The effect of changes in tax rates on compliance of MSME taxpayers

This study refers to the research of Ramadhan, M. R., & Hermawan (2020), where in his research the independent variable is tax rates and for the dependent variable is taxpayer compliance, in his research it states that changes in tax rates have a significant effect on taxpayer compliance. The change in tax rates imposed by the government, which was originally 1% now becomes 0.5%, of course this is an opportunity for MSME players. with the change in rates, of course, taxpayers feel benefited, besides that with the change in applicable rates this is also a sign that the government makes it easy for entrepreneurs and entrepreneurs also feel that the government is on the side of business actors.

Currently, MSMEs have an important role in economic growth, one of which is as a strengthener of a country's economy, considering that previously there was a co-19 pandemic which made all economic activities shabby and weakened. The change in tax rates is also one of the reasons MSME taxpayer compliance has increased. From the results of the tests carried out, this condition indicates that the applicable regulations can have an impact on taxpayer compliance, or it can be concluded that the regulations implemented by the government, be it regulations that support taxpayers or regulations that are less favorable to taxpayers, of course this will affect the level of taxpayer compliance. based on the regression results, changes in tax rates have a positive effect on taxpayer compliance with a significant effect so that hypothesis one is accepted.

The effect of tax awareness on compliance of MSME taxpayers at the Blora Pratama tax service office

This study refers to research conducted by Fauzi, A. R., & Maula (2020), where in their research it is stated that tax awareness has a significant influence on taxpayer compliance. tax awareness is an attitude possessed by each individual taxpayer. of course in this case, if the taxpayer has an awareness from the beginning regarding the responsibilities he has as a good citizen in paying taxes, of course this will affect taxpayer compliance. Then realizing that taxes are coercive and have many benefits for the development of a country, of course, this awareness will affect taxpayer compliance. if a citizen has the awareness that his tax has a function as a financing of a country where tax proceeds are allocated as a state development fund either as an infrastructure development fund or economic development which of course the results will be felt again for citizens.

Tax awareness owned by citizens has an influence on taking attitudes and compliance as citizens who are confirmed as taxpayers to pay taxes. Of course, this condition indicates that the awareness that exists in humans regarding responsibility for the obligation to pay taxes can result in taxpayer compliance, based on the regression results, tax awareness has a positive influence on taxpayer compliance with a significant effect so that hypothesis two is accepted.

The effect of taxation knowledge on compliance of MSME taxpayers at the Blora Pratama tax service office

This study refers to research conducted by Nasiroh, D., & Afiqoh (2022) where the results of the study state that taxation knowledge does not have a positive and significant effect on taxpayer compliance. taxation knowledge is all information related to taxation which later this can influence taxpayers to make a decision, and formulate certain strategies to carry out their tax obligations. however, only taxpayers who have knowledge and understand their tax obligations will comply with their tax regulations.

Based on the results of tests carried out in this study, it is found that taxation knowledge has no influence on the compliance of MSME taxpayers at Blora Pratama tax service office . where, the factor of knowledge is of course one of them comes from adequate Human Resources (HR), with adequate HR, of course it will affect the knowledge possessed. From the test results conducted in this study, it was found that the level of education obtained from the number of respondents as many as 100 respondents, 66 respondents were high school graduates. Thus, the knowledge possessed by taxpayers regarding taxation itself is of course also influenced by HR factors.

In addition, taxation knowledge has no effect on taxpayer compliance cannot be proven empirically. Tax knowledge possessed by taxpayers does not guarantee compliance with the taxpayer itself if there is no awareness possessed by each individual. In the results of this study, the existence of tax knowledge possessed by taxpayers cannot guarantee that taxpayers will comply or not. Based on attribution theory. Based on attribution theory, Kiryanto's research (2000) explains that taxpayer knowledge is inversely related to the level of compliance in paying taxes. Taxpayers are not compliant in carrying out their obligations due to their extensive knowledge of taxes. Kiryanto (2000) explains that when the control environment, accounting system and tax control procedures have not been implemented properly, it will have an impact on the low level of taxpayer compliance. As Heider's theory (1958) states that one source of attribution is external attribution where a person's decision comes from the environment or outside the person concerned (Manusov, V., & Spitzberg, 2008).

CONCLUSIONS AND RECOMMENDATION

Conclusions

The research conducted aims to determine whether there is a relationship between the variables of the effect of tax rates, tax awareness and tax knowledge on the compliance of MSME taxpayers at Blora Pratama tax service office , which based on the results of the analysis that has been done, the conclusions that can be drawn from this research are:

1. Changes in tax rates have a positive influence on MSME taxpayer compliance at Blora Pratama tax service office , which in this case is indicated by a positive regression coefficient value of 0.241 and has a calculated t value greater than the t table (2.558> 1.985) and has a significance value that is smaller than the 5% significance value (0.12 <0.05), with the change in applicable rates of course this is an opportunity for entrepreneurs where of course the tax imposition is determined to be light and of course this opportunity is used to develop their business and make them obedient to their tax obligations.
2. Tax awareness has a positive and significant influence on MSME taxpayer compliance at Blora Pratama tax service office , which is indicated by a coefficient value of 0.411 which has a t count greater than the t table (3.945> 1.985) and has a significance value that is smaller than the 5% significance value (0.000 <0.05). With the awareness possessed by taxpayers, and a sense of responsibility for their obligations as citizens, of course this can increase their compliance in carrying out their tax obligations. awareness of the fact that taxes have benefits and as the main source of state revenue, of course this can make taxpayers to increase compliance with their tax obligations.
3. Taxation knowledge does not have a significant influence on MSME taxpayer compliance at Blora Pratama tax service office as evidenced by the calculated t value is smaller than the t table (0.200 < 1.985) and a significance value that is greater than the 5% significance value (0.842>0.05). Taxation knowledge is all information related to taxation which later this can affect taxpayers to make a decision, however, knowledge itself is closely related to existing human resources.

Based on the results of this study, it states that the effect of tax rates, tax awareness has a positive and significant influence on MSME taxpayer compliance at the Blora Pratama tax service office, but it is different from the tax knowledge variable which does not have a positive and significant influence on MSME taxpayer compliance at the Blora Pratama tax service office.

Recommendation

Based on the results of the writing that has been presented, the recommendations that can be given in relation to the title are as follows:
1. Regarding taxation knowledge that applies in Indonesia, such as the existence of new regulations that apply. Researchers feel that there is still a lack of socialization regarding new regulations that apply because most people do not know about the new regulations that apply regarding the Law on Harmonization of tax regulations related to MSME taxes.
2. The lack of public awareness in paying and reporting tax returns (SPT) is still low, there are still many taxpayers who are late in reporting SPT It is recommended that the Tax Service Office or the Directorate General of Taxes consistently make efforts to attract the public and bring tax services closer to the community.

REFERENCES

Astana, W. S., & Merkusiwati, N. K. L. A. (2017). Pengaruh penerapan sistem administrasi perpajakan modern dan kesadaran wajib pajak pada kepatuhan wajib pajak. *E-Jurnal Akuntansi Universitas Udayana*, *18*(1), 818–846.

Fauzi, A. R., & Maula, K. A. (2020). Pengaruh pemahaman, kesadaran, tarif pajak dan pelayanan perpajakan usaha mikro, kecil dan menengah di kabupaten karawang. *Akuisisi*, *16*(2), 88–103.

Kiryanto. (2000). Analisis Pengaruh Penerapan Struktur Pengendalian Intern Terhadap Kepatuhan Wajib Pajak Badan Dalam Memenuhi Kewajiban Pajak Pengahasilannya. *Ekobis*, *1*(1), 41–52.

Manusov, V., & Spitzberg, B. (2008). *Attribution theory*. na.

Nasiroh, D., & Afiqoh, N. W. (2022). Pengaruh Pengetahuan Perpajakan, Kesadaran Perpajakan, dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Ristansi: Riset Akuntansi*, *3*(2), 152–164.

Putra, T. S. (2022). Artikel DJKN Pajak Untuk Pembangunan Nasional. *Kemenkeu*.

Ramadhan, M. R., & Hermawan, A. K. (2020). Pengaruh perubahan tarif pph umkm terhadap kepatuhan pembayaran pajak di kpp pratama boyolali. *Simposium Nasional Keuangan Negara*, *2*(1), 43–58. Retrieved from https://jurnal.bppk.kemenkeu.go.id/snkn/article/view/521