Research Article

The Influence of Taxpayer Knowledge and Tax Awareness on Compliance Must Tax for Perpetrator Msmes in East Karawang District, Karawang Regency

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Abstract: This study aims to determine, analyze, and explain the influence of taxpayer knowledge and taxpayer awareness on taxpayer compliance among MSME actors in Karawang Regency. Tax compliance is an important aspect in ensuring the effectiveness of the tax system and the achievement of national revenue targets, especially given the significant contribution of MSMEs to Indonesia's economy. A quantitative research approach was employed, with a sample size of 150 respondents selected from registered MSME taxpayers. Data were collected through questionnaires and subsequently analyzed using multiple linear regression techniques. Prior to hypothesis testing, validity and reliability tests were conducted to ensure the quality of the research instrument. The results of the study revealed that taxpayer knowledge did not have a positive but showed a statistically significant influence on taxpayer compliance. This suggests that knowledge alone is not sufficient to ensure compliance unless it is accompanied by awareness and willingness to comply. Conversely, taxpayer awareness demonstrated a positive and significant influence on compliance, highlighting the crucial role of intrinsic motivation and understanding of the importance of taxes for national development. Furthermore, the results also showed that taxpayer knowledge and taxpayer awareness together have a simultaneous effect on taxpayer compliance. These findings indicate that efforts to increase tax compliance should not only focus on disseminating knowledge but also on cultivating taxpayer awareness through education, counseling, and effective communication strategies. Such initiatives are expected to foster a culture of voluntary compliance among MSME actors, ultimately supporting sustainable tax revenue..

Keywords: Karawang Regency; MSMEs; Taxpayer Awareness; Taxpayer Compliance; Taxpayer Knowledge,

1. INTRODUCTION

Taxes are a key source of state revenue used to support national development. Therefore, taxpayer compliance in fulfilling their obligations is crucial to ensuring smooth tax collection. However, in Indonesia, taxpayer compliance remains a challenge, particularly for Micro, Small, and Medium Enterprises (MSMEs), which play a strategic role in the national economy.

Based on Law No. 7 of 2021, every taxpayer who meets the objective and subjective requirements of tax laws and regulations is required to register with the Tax Office. The Director General of Taxes is the agency tasked with tracing taxpayers' homes or residences. and publish Letter Notification. When this is an MSME become Wrong One focus Although these independent community businesses are small, they have a significant impact on Indonesia's economic cycle. Indonesia experienced deconstruction in various sectors during the COVID-19 pandemic (Dama et al., 2022), the growth of Micro, Small, and Medium Enterprises (MSMEs) in Indonesia has increased annually. Implementation of a cost-saving strategy where companies, including newly established businesses, reduce costs to maintain

ongoing activities with the aim of maintaining the status quo (current situation), and carry out innovative strategic updates and explore opportunities. which arises as a result crisis (Klyver & Nielsen, 2021). According to the data According to the Ministry of Cooperatives and Small and Medium Enterprises, there are currently 60 million small and medium enterprises (SMEs) across Indonesia. Most MSMEs are not yet ready to utilize IT *(Information Technology) resources.* This is because the education level of the majority of the population is still dominated by three groups: elementary school graduates, junior high school graduates, and junior high school graduates. and high school graduates (high school) Above) the lack of digital literacy education for MSMEs is a fundamental problem that must be addressed immediately.

Karawang Regency, as one of Indonesia's centers of economic growth, has many MSMEs contributing to increased regional revenue. However, issues related to tax compliance among MSMEs often arise due to low levels of tax knowledge and a lack of awareness of the importance of paying taxes. The Micro, Small, and Medium Enterprises (MSMEs) sector plays a crucial role in the Indonesian economy. MSMEs are not only a key pillar in creating jobs, but also contribute to the growth of the economy. Work but Also become source income country through contribution tax. In Karawang Regency, which is one of the areas with rapid economic growth perpetrator MSMEs own potential big in support reception tax. However, The level of taxpayer compliance, especially among MSMEs, is still a challenge that requires attention.

Tax compliance is influenced not only by applicable tax regulations but also by taxpayers' tax knowledge and awareness. Tax knowledge encompasses an understanding of tax rights and obligations, tax payment procedures, and the benefits of taxes themselves. Meanwhile, tax awareness reflects the level of taxpayer responsibility in voluntarily fulfilling their tax obligations. These two aspects are interrelated and have the potential to significantly influence taxpayer compliance levels.

Taxpayer knowledge is a crucial factor influencing compliance, as a good understanding of tax regulations can help taxpayers fulfill their obligations correctly. On the other hand, tax awareness, which is an individual's attitude or motivation to comply with tax regulations without coercion, is also a crucial element in building sustainable tax compliance. This study aims to analyze the influence of taxpayer knowledge and tax awareness on the level of taxpayer compliance of MSMEs in East Karawang. By understanding the relationship between these two variables, it is hoped that relevant policy recommendations can be obtained to improve tax compliance, thereby supporting the optimization of state revenue and the development of MSMEs.

Many studies have examined taxpayer knowledge and awareness, but very few have examined taxpayer knowledge and awareness regarding taxpayer compliance. Therefore, this study focuses on knowledge and awareness. must tax on MSME actors Which There is in Karawang East. New This research examines how MSMEs (Micro, Small, and Medium Enterprises) pay taxes on their businesses. The subjects of this research are MSMEs in Karawang Regency.

2.   REVIEW LIBRARY
Understanding accountancy tax

Tax accounting comprehension is a person's ability to comprehend something after learning or remembering it, including the ability to encompass the content of the material studied and transform data from one form to another. Comprehension is the ability to anticipate the meaning or concept, situation, and known facts. situation This No only able to explain with words, but also understanding concepts of problems or facts so that operations can be identified, changed, prepared, presented, organized, explained, displayed, predicted, set And decided. In view (Arikunto, 2015) Understanding is what we know and understand accurately. Understanding involves how a person maintains, differentiates, guesses, explains, develops, concludes, gives examples, rewrites, and warns. From the explanation above, it can be concluded that understanding is an individual's ability that emerges when he or she able to understand the material being taught and know the content of the information that has been conveyed.

Knowledge must tax

According to (Malendes *et al.* , 2024) tax knowledge is tax information that taxpayers can use as a basis for acting, making decisions and determining strategies related to the implementation of rights and obligations in the taxation sector .Dimensions and indicators of taxpayer knowledge according to

(Ramadhan, S & Aulina, NU, 2022) Consists of Knowledge about general provisions of taxpayers, Tax procedures, knowledge about taxation in Indonesia, knowledge about function taxation, knowledge of tax regulations.

Awareness taxation

Tax awareness is the understanding, attitudes, and behavior of citizens or taxpayers in fulfilling their tax obligations voluntarily, on time, and in accordance with applicable regulations. (Setiani et al., 2021) state that taxpayer awareness is a state of being free from coercion from others in fulfilling one's tax obligations. Awareness is a human condition in responding to reality.

The dimensions and indicators of tax awareness according to (Rizki Hayati & Hartianto, 2020) consist of perception to justice tax *(Perception of Tax Fairness)* consists of from indicator Feeling that the taxes paid are used well for national development and the fairness of the distribution of the tax burden among community groups. Social and cultural values *consist* of cultural value indicators that support tax compliance and social attitudes towards tax obligations. Social *norm compliance* consists of indicators of compliance with applicable norms in paying taxes and the influence of the social environment (family, friends) in complying with tax obligations.
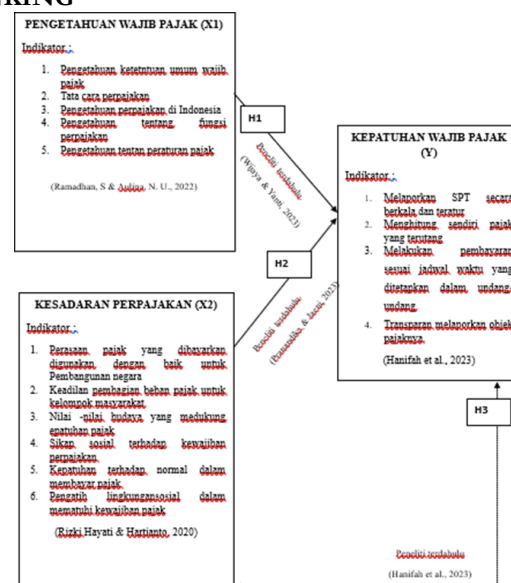
Compliance must tax

According to the Decree of the Minister of Finance Number 544/KMK.04/2000, it is stated that tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations and tax implementation regulations in force in a country.

According to A condition fulfillment all obligation taxation Which must implemented by citizens in organizing to contribute to the progress of the country which is expected to fulfill its intentions. (Zulma, 2020) taxpayer compliance is a condition where all tax obligations that must be carried out by citizens in organizing to contribute to the progress of the country which is expected to fulfill its intentions.The dimensions or indicators of taxpayer compliance according to (Hanifah *et al.,* 2023) are: Reporting SPT periodically and regularly, Calculating the tax owed yourself, Making payments according to the time schedule stipulated in the law.

Theory MSMEs

The definition of MSMEs is regulated in Government Regulation (PP) No. 7 of 2021. The law states that micro-enterprises are productive businesses owned by individuals or individual business entities that meet the criteria for micro-enterprises as regulated in the law. MSMEs arranged in Regulation Government (PP) No. 7 Year 2021 , Small And Intermediate. (Emely Lisbet Uta Bahiu et al., 2021) state that MSME performance is the work results achieved by an individual and can be completed through the individual's tasks within the company and within a certain period. It will be linked to the values or standards of the company where the individual works.

FRAMEWORK THINKING

Picture 1. Framework Thinking.

HYPOTHESIS RESEARCH

Influence knowledge must tax to compliance must tax

Wrong One factor main Which influence compliance must tax is knowledge must Taxpayers understand tax obligations. Taxpayer knowledge includes an understanding of tax regulations, reporting procedures, and tax benefits for the community and the state. Taxpayers with a good understanding tend to be more compliant in fulfilling their tax obligations, such as reporting and paying taxes on time. Lack of tax knowledge is often the reason for low levels of compliance. This can be caused by: lack of socialization government about rule taxation, complexity system tax and low taxpayer interest in learning about their tax obligations. As a result, potential state revenue from taxes cannot be optimally utilized.

According to research (Fajrian Putra, 2020), (Wijaya & Yanti, 2023), (Ramadhan, S & Aulina, N. U., 2022) state that knowledge must tax own influence to taxpayer compliance in the MSME sector.

H1: There is a positive and significant influence of taxpayer knowledge on taxpayer compliance.

Influence Awareness Taxpayer Regarding Compliance Taxpayer

Factor Which influence compliance must tax is level awareness must tax. Taxpayer awareness includes understanding the importance of taxes, the benefits of taxes for the state and society. as well as obligation moral For pay tax. Without existence awareness This must Taxpayers tend to evade their tax obligations or even commit violations. Efforts to increase taxpayer awareness are often made through tax education and simplified tax administration. However, the effectiveness of these measures has not been fully demonstrated, given the persistent research gap , which is a gap in knowledge. Which There is on something field research between amount must tax registered And those who actively fulfill their obligations.

This is in line with research conducted by (Murtiningtyas *et al* ., 2024), (Pranandika & Jaeni, 2023) which states that taxpayer awareness has a positive and significant influence on taxpayer compliance.

H2: There is a positive and significant influence of taxpayer awareness on taxpayer compliance.

The Influence of Taxpayer Knowledge and Taxpayer Awareness on Taxpayer Compliance.

Taxes are a major source of revenue for the state, used to finance development and public services. Therefore, taxpayer compliance is crucial in ensuring optimal state revenue from the tax sector. However, taxpayer compliance often poses a significant challenge, especially in developing countries, including Indonesia.Taxpayer knowledge about the tax system, rights, obligations and tax benefits for development is Wrong One factor important Which can influence level of compliance. Must tax Which own knowledge adequate tend more understand the importance fulfil obligation taxation in a way appropriate time And true (Karlina & Ethics, 2021 . Besides That, awareness must tax, that is willingness And will individual or body to fulfill tax obligations without coercion also plays an important role. The level of awareness that tall can push must tax For comply regulation taxation No not only because of fear of legal sanctions, but also because they feel responsible for supporting
development country.

However, in practice, several obstacles remain, such as a lack of taxpayer understanding of tax regulations, suboptimal outreach by tax authorities, and negative perceptions about the use of tax funds. This necessitates a more in-depth study. about influence knowledge And awareness must tax to level taxpayer compliance in order to find more effective solutions to increase compliance and state revenue.

This is in line with research conducted by (Karlina & Ethika, 2021) , (Setiani *et al* ., 2021) , (Hanifah *et al* ., 2023) that taxpayer knowledge and awareness have a joint influence on taxpayer compliance.

H3: There is a positive and significant influence simultaneously between taxpayer knowledge and taxpayer awareness of taxpayer compliance

3. METHOD STUDY

Method Which used in study This is method quantitative. Method This study used a verification method. The population in this study was MSMEs in East Karawang District, Karawang Regency, although the number is uncertain. However, there are 26 MSMEs that have been incorporated, including the MSMEs shown in the table.

Table 1. MSMEs Which own body business.

No	Business Scale	Name Business	Business Sector	Product	NIB
1	Minimum Wage	Daoper Neni's	Agriculture	Processed food (Wingkar, Bolu Kijing Anjun 13)	220005840086
2	Minimum Wage	Makyus	Agriculture	Onion Fry	220705900226
3	Minimum Wage	This Cake	Trading	Brownies Chips and Trendy Cakes	220109731709
4	Minimum Wage	rs- Catering	Trading	Potato Mustopa	260010061279
5	Minimum Wage	Ferysndog	Trading	Egg salty burn	220005842933
6	Minimum Wage	Afifah- Lumring	Trading	Lumring (Spring rolls Dry)	1292000530436
7	Minimum Wage	Seblak Sneering	Trading	Seblak Instant	220004830455
8	Minimum Wage	Outlet Farisya Halsya	Trading	Chips Cassava	220002840184
9	Minimum Wage	Shop Tej Mayang	Trading	Grilled Beef Ribs, Rib Soup Beef, Chicken Satay	220201810777
10	Minimum Wage	N'dahlia Cake @ Cookies	Trading	Cookies N'dahlia	220000840395
11	Minimum Wage	Uli Ma'Usan	Trading	Uli Crispy	220201812375
12	Minimum Wage	Sister Cookies	Trading	Cake Dry	220201812375
13	Minimum Wage	Saesnack	Trading	Money Kong	9120315092788
14	Minimum Wage	DR Snack n Drink	Trading	Greentea, Milk Dates	220800852746
15	Minimum Wage	Yummy Zi	Trading	Banana Pastry	274000901832
16	Minimum Wage	Chips Meinjo SH	Trading	Chips SH	220106830739
17	Minimum Wage	Ndit Shop	Trading	Boneless Presto Milkfish Filled with Egg	1261000410548
18	Minimum Wage	Deck Nyot	Trading	Deck -Nyot Coffee & Drink	290010151883
19	Minimum Wage	Rosi Cake	Trading	Banana Crispy	220009881371
20	Minimum Wage	KBU jasmine sponge gravestone bp local	Trading	Kijing Cake local bp	228010052509

21	Minimum Wage	Papaw's Cookies & Brownies	Agriculture	Various dry cakes (Eid), Broenies, Pizza	1285000111758
22	Minimum Wage	Dapoer Karawang star	Trading	Wing Crispy	O220301822074
23	Minimum Wage	Fiqar Cystic	Agriculture	Cystic	220004822805
24	Minimum Wage	Rara Catering	Trading	Lungs Crispy	220805990126
25	Minimum Wage	Uni's Snavk	Trading	Chips onion And seed ketapang	220009831979
26	Minimum Wage	Erna Kitchen	Trading	Miscellaneous Snack And Catering	9120203361645

Source : dpmptsp.karawangkab.go.id, 2025

To determine the number of samples in this study, the sample size was determined using the Hair formula as follows:The sample size was determined using Hair's formula. According to Hair, sample size guidelines depend on the number of indicators in the study. This formula allows the number of indicators to be multiplied by 5 to 10 times, with a minimum sample size of 100 or greater. Hair's formula is used due to the uncertain population size and suggests a minimum sample size of 5-10 times the variable indicators. Therefore, the number of indicators is 15 times 10, which is the formula requirement. (15 x 10 = 150). So, through calculations based on this formula, the number of samples to be studied is 150 MSME actors, where the income is Rp. 500,000,000 business according to Government Regulation (PP) No. 7 2021 or Rp. 1,000,000,000. The random sampling method was used in this study to determine the sample.

The data analysis techniques in this study included several testing stages: data validity testing consisting of validity and reliability tests, classical assumption testing consisting of normality tests and path analysis tests, and hypothesis testing consisting of partial and simultaneous hypothesis tests. Data analysis testing in this study was assisted by SPSS software.

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4. RESULTS AND DISCUSSION

Research result

Results test validity And reliability

Test validity

Table 2. Results Test Validity.

Variables	No. Item	R Count	R Table	Information
Knowledge Must Tax	X1.1	0.907	0.1593	Valid
	X1.2	0.909	0.1593	Valid
	X1.3	0.928	0.1593	Valid
	X1.4	0.906	0.1593	Valid
	X1.5	0.901	0.1593	Valid
	X2.1	0.863	0.1593	Valid
Awareness Taxation	X2.2	0.822	0.1593	Valid
	X2.3	0.862	0.1593	Valid
	X2.4	0.842	0.1593	Valid
	X2.5	0.912	0.1593	Valid
	X2.6	0.923	0.1593	Valid
	Y1	0.938	0.1593	Valid
Compliance Must Tax	Y2	0.945	0.1593	Valid

Y3	0.96	0.1593	Valid
Y4	0.953	0.1593	Valid

Source: Results Processing SPSS ,2025

Based on table 2 Pointing that all indicators in every variables own mark > 0.1593 therefore, if reviewed based on the calculated r value, it can be concluded that all statements in the questionnaire are valid.

Test reliability

Table 3. Results Test Reliability.

Variables	Mark Critical	Cronbach Alpha
Compulsory Knowledge Tax (X1)	0.6	0.948
Awareness Taxation (X2)	0.6	0.934
Compliance Must Tax (Y)	0.6	0.963

Source: Results Processing SPSS ,2025

Based on table 3, it can be seen that the *Cronbach alpha value* for the variables Taxpayer Knowledge, Tax Awareness and Taxpayer Compliance has a Cronbach Alpha value > 0.6, meaning that all variables in this study can be declared reliable with a *Cronbach Alpha value >* 0.6 so that the instrument can be used to measure the influence knowledge must tax And awareness must tax on compliance taxpayers for MSMEs in East Karawang.

Test assumptions

classic Normality test

Table 4. Results Test Normality.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters [a,b]	Mean	0.0000000
	Std. Deviation	2.50598641
Most Extreme Positive Differences	Absolute	0.068
		0.068
	Negative	- 0.047
Test Statistics		0.068
Asymp. Sig. (2- tailed)		.086 [c]

1. Test distribution is Normal.

2. Calculated from data.

3. Lilliefors Significance Correction.

From table 4 seen that mark asymp.sig tailed Knowledge variable Must Tax awareness and taxpayer compliance have values of 0.086 > 0.05. Based on this explanation, it can be confirmed that the data for all variables are normally distributed because *the Kolmogorov-Smirnov value* is > 0.05.

Test multicollinearity

Table 5. Results test multicollinearity

Coefficients ᵃ

		Collinearity Statistics	
	VIF Tolerance	Model	
1	Knowledge WP	0.930	1,075
	Awareness WP	0.930	1,075

a. Dependent Variable: Compliance WP

Source: Results Processing SPSS ,2025

Based on table 5, it shows that the VIF value produced by all variables is less than 10 (ten) and the *tolerance value* is close to 1, so it can be concluded that there is no multicollinearity problem in the regression model.

Test heteroscedasticity

Table 6. Results test heteroscedasticity

Coefficients ᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,738	1.111		3,364	0.001
WP Knowledge	- 0.034	0.046	- 0.061	- 0.723	0.471
WP Awareness	- 0.048	0.035	- 0.115	- 1,356	0.177

a. Dependent Variable: ABS_RES

Source: Results Processing SPSS ,2025

Based on table 6, it is known that the significance value (Sig.) of all variables is > 0.05, so it can be concluded that there are no symptoms of heteroscedasticity in the regression model.

Analysis regression linear multiple

Table 7. Results analysis regression linear multiple.

		Coefficients [1]				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,119	0.281		3,984	0.000
	Knowledge WP	- 0.518	0.054	- 0.644	- 9,504	0.000
	Awareness WP	1,061	0.045	1,591	23,484	0.000

a. Dependent Variable: Compliance

Source: Results Processing SPSS ,2025

Based on table 7. that the constant value (α) = 3.984 based on the results of the analysis it can be seen that the constant value is 3.984 from this value it can be said that when the independent variables, namely Taxpayer Knowledge (X_1), Taxpayer Awareness (X_2) are in a fixed or constant state, then the value of the dependent variable, Taxpayer compliance, is 3.984. Regression coefficient of the Taxpayer knowledge variable (X_1) = -9.504 . The results of the analysis can be said that the results of the taxpayer knowledge coefficient value (X_1) are -9.504 , meaning that if the taxpayer knowledge variable (X_1) decreases, the taxpayer compliance variable (Y) will also decrease by -9.504 , provided that other variables are in a constant state. The regression coefficient of the Tax Awareness variable (X_2) = 23.484. The results of the analysis can be said that the results of the tax awareness coefficient value (X_2) are 23.484 , meaning that if the awareness variable taxation (X2) goes up so variables compliance must tax (Y) Also will increased by 23,484 with notes variables other in condition still or constant.

Coefficient determination

Table 8 Results test Model Summary.

			Summary		
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.980[a]	0.959	0.959	0.84149

a. Predictors: (Constant), Awareness WP, Knowledge WP

Source: Results Processing SPSS, 2025

Based on Table 8, the R^2 value [is] 0.959 or 95.9%. This indicates that the ability of the independent variable consisting of taxpayer knowledge and tax awareness regarding taxpayer compliance with MSME actors in Karawang East is 95.9% and the remaining 4.1% is influenced by other variables not studied.

Test hypothesis

Test hypothesis in a way partial (test t)

Table 9. Results test partial.

Coefficients ᶦ

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	1,119	0.281		3,984	0.000
	WP Knowledge	- 0.518	0.054	- 0.644	- 9,504	0.000
	WP Awareness	1,061	0.045	1,591	23,484	0.000

a. Dependent Variable: Compliance

Source: Results Processing SPSS, 2025

Influence knowledge must tax to compliance must tax

Based on table 9 Can known that variables knowledge must tax have value t count on t table pointing as big as -9,504 < 1,655 with level significant 0.00 <0.05 so can concluded hypothesis in accepted Which It means there is influence negative and significant relationship between the taxpayer knowledge variable and taxpayer compliance

Influence motivation to performance employee

Based on table 9 known that variables awareness taxation own mark t count on t table pointing as big as 23,484 > 1,655 with level significant as big as 0.000 < 0.05 so can concluded hypothesis accepted Which It means there is influence positive And significant between variables awareness taxation to compliance must tax.

Test Hypothesis in a way simultaneous (test f)

Table 10. Results test simultaneous.

ANOVA ᵃ

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2464.201	2	1232.101	1739,988	.000 ᵇ
	Residual	104,092	147	0.708		
	Total	2568.293	149			

a. Dependent Variable: Compliance
b. Predictors: (Constant), Awareness WP, Knowledge WP

Source: Results Processing SPSS, 2025

Based on table 10 results testing can known that knowledge variable must tax (X 1) and awareness must tax (X 2) own influence And significant to compliance must tax

(Y) where the sig value is 0.000 < 0.05 and the calculated f is 1739.988 > 3.05 so it can be concluded that the variables of taxpayer knowledge and tax awareness simultaneously have an influence on taxpayer compliance.

DISCUSSION

Partial Influence Between Taxpayer Knowledge Variables on Taxpayer Compliance

The results of the study show that taxpayer knowledge has a negative but significant influence on taxpayer compliance. The calculated t-value of -9.504 is smaller than the t-table of 1.655, with a significance level of 0.000 > 0.05.This research is not in line with the research conducted by (Murtiningtyas et al., 2024), (Pranandika & Jaeni, 2023) which states that taxpayer awareness has an influence and significant impact on taxpayer compliance.Lack of knowledge about taxes is often the reason for low levels of compliance. Matter This can caused by by lack of socialization government about rule Taxation, as well as low taxpayer interest in learning about their tax obligations. As a result, the potential for state tax revenue cannot be optimally utilized.

Influence Awareness Taxpayer Regarding Compliance Taxpayer

The results of the study indicate that tax awareness has a positive and significant influence on taxpayer compliance with a t-value of 23.484 greater than the t- table of 1.655 and a significance level of 0.000 < 0.05. Thus, the hypothesis is accepted, meaning there is a positive and significant influence between work motivation and employee performance.This research is in line with research conducted by (Karlina & Ethika, 2021) , (Setiani et al., 2022) , (Hanifah et al., 2023) that taxpayer knowledge and awareness have a joint influence on taxpayer compliance.A factor influencing taxpayer compliance is taxpayer awareness. Taxpayer awareness encompasses an understanding of the importance of taxes, their benefits to the state and society, and the moral obligation to pay taxes. Without awareness, taxpayers tend to avoid tax obligations or even commit violations.

Increasing taxpayer awareness is often attempted through outreach, tax education, and streamlined tax administration. However, the effectiveness of these measures has not yet been fully demonstrated, given the persistent limitations or gaps in existing knowledge in certain areas of research between the number of registered taxpayers and those actively fulfilling their obligations.

The Influence of Taxpayer Knowledge and Taxpayer Awareness on Taxpayer Compliance

The results of the study show that the variables of taxpayer knowledge (X1) and taxpayer awareness (X2) are simultaneously have a significant effect on taxpayer compliance (Y). A significance value of 0.000 < 0.05 was obtained, and the calculated f-value of 1739.988 is greater than the f-table of 3.05. Thus, it can be concluded that taxpayer knowledge and taxpayer awareness simultaneously influence taxpayer compliance.These results are in line with research conducted by (Karlina & Ethika, 2021) , (Setiani et al., 2022) , (Hanifah et al., 2023) that taxpayer knowledge and awareness have a joint influence on taxpayer compliance.Taxpayers' knowledge of the tax system, rights, obligations, and benefits of taxes for development is a crucial factor influencing compliance levels. Taxpayers with adequate knowledge tend to better understand the importance of fulfilling their tax obligations promptly and correctly.Furthermore, taxpayer awareness is the willingness and desire of an individual or entity to fulfill their tax obligations without coercion. A high level of awareness can encourage taxpayers to comply with tax regulations, not only out of fear of legal sanctions, but also out of a sense of responsibility in supporting national development.

5. **CONCLUSION**

Based on the results of the study entitled "The Influence of Taxpayer Knowledge and Taxpayer Awareness on Taxpayer Compliance for MSMEs in East Karawang," it shows that there is no positive but significant influence between the variable of taxpayer knowledge and taxpayer compliance. There is a positive and significant influence between the variable of taxpayer awareness and taxpayer compliance. The variables of taxpayer knowledge and taxpayer awareness have a simultaneous influence on taxpayer compliance.

SUGGESTION

Study furthermore recommended For add variables other Which can influencing taxpayer compliance, such as tax sanctions, tax services, personal motivation, and the convenience of the digital tax system. This addition can provide a more comprehensive picture of factors Which influence compliance tax, especially in circles perpetrator MSMEs. Focus study furthermore can expanded to segment must tax other, like employee, professional, or company medium Andbig. Matter This important For know whether results Which The same valid on segment must tax non- MSMEs..

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