



The Influence of Attitude, Awareness, and Knowledge towards Personal Tax Payer Compliance of MSME Owners in Having a Taxpayer Identification Number (NPWP) at MSME Center Plaza Pragolo Pati Regency

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ABSTRACT: Indonesia is one of the developing countries which is carrying out development in all fields. In carrying out this development, the government needs to think about steps so that development funds do not depend on other parties. One way is to increase state revenue from taxes. From year to year the business growth rate in Indonesia continues to show a positive trend, especially in the micro, small and medium enterprises (MSMEs) sector. The study aims to analyze the effect of taxpayer attitudes and awareness, as well as knowledge of taxation, on taxpayer compliance in having a Taxpayer Identification Number (NPWP), especially for taxpayers who own Micro, Small, and Medium Enterprises (MSMEs). The data obtained was in the form of 89 questionnaire primary data which were distributed to taxpayers who owned MSMEs at Plaza Pragolo, the MSME Center in Pati Regency. The statistical method used is multiple regression analysis. The results of this study indicate that attitude, awareness, and knowledge have a significant simultaneous effect on taxpayer compliance. There is a need for supervision and evaluation of taxpayers for MSME owners at the Plaza Pragolo UMKM Center for Pati Regency and holding socialization or counseling activities related to overall taxpayer compliance to increase taxpayer compliance.

Keywords: attitudes, taxpayer, awareness, knowledge, and taxpayer compliance.

I. INTRODUCTION

Indonesia is one of the developing countries that is carrying out development in all fields. In carrying out this development, the government needs to think about steps so that development funds do not depend on other parties. One of them is to increase state revenue so that Indonesia can reduce its dependence on foreign parties and become an independent country in its development. The source of revenue can come from state tax revenues and non-tax revenues. According to data from the central statistics agency for state revenues, the tax sector contributes more than other revenue sectors. And every year we can see that revenue in the tax sector has increased very significantly, and one of these tax sources is obtained from taxpayers who own MSMEs. For this reason, tax revenues must continue to be increased. The first step that can be taken is to adopt a self-assessment system. The first step that can be taken is to adopt a taxation system, namely the self-assessment system. Even though they have adopted a self-assessment system, until now there have been problems regarding the level of taxpayer compliance (Mintje, 2016).

Year after year, Indonesia's business growth rate remains positive, particularly in the micro, small, and medium enterprises (MSMEs) sector. An increase in the number of MSMEs also occurred in Pati Regency, where Pati is an area that has several industrial sectors, including the food and beverage industry, seafood,

textiles, brass, and other industries. Among these industries, the seafood industry and brass are the most dominant in Pati. However, in reality, there are still many MSME actors who ignore the ownership of NPWP, which is certainly contrary to the regulations that have been in force.

The low level of taxpayer compliance in fulfilling their obligations is very ironic when compared to business growth in Indonesia. So far, many people think that tax reciprocity through the development of public infrastructure and good service facilities has not been carried out evenly, and the results have not been fully felt by the community. This tendency is one of several factors in low public awareness of NPWP ownership. One of the steps to increase this is through a "netting" of new taxpayers, where taxpayers who have met the requirements will be registered and given a Taxpayer Identification Number (NPWP) to increase MSME compliance with NPWP ownership (Rizqiana et al., 2021).

The form of obedience in paying taxes is to have a Taxpayer Identification Number (NPWP). The NPWP is a number given to taxpayers as a means of tax administration that is used for self-identification or the identity of taxpayers in exercising their tax rights and obligations (Alamri & Walahe, 2020). The higher the knowledge of the taxpayer, the better the taxpayer can determine his behavior and follow tax regulations. If the taxpayer does not know the tax regulations and processes, he cannot complete his response properly (Oktaviani et al., 2020). Until now, efforts to increase tax revenues, especially in the MSME sector, have been carried out by the Directorate General of Taxes. One of the steps to increase this is through recruiting new taxpayers, where newly registered taxpayers will later be given a Taxpayer Identification Number (NPWP) to increase their awareness of MSME owners about taxes. Based on the description above, the authors are interested in researching and analyzing the effect of regional own-source revenue, general allocation funds, and regional spending on local government financial performance. This research and analysis will be developed in the form of a thesis entitled "THE INFLUENCE OF ATTITUDE, AWARENESS, AND KNOWLEDGE TOWARDS PERSONAL TAX PAYER COMPLIANCE OF MSME OWNERS IN HAVING A TAXPAYER IDENTIFICATION NUMBER (NPWP) AT MSME CENTER PLAZA PRAGOLO PATI REGENCY".

II. MATERIAL AND METHODS

2.1. Theoretical Basis

Tax Accounting

Tax accounting is part of the commercial tax regulated in Financial Accounting Standards (SAK), implemented according to applicable tax regulations (Agoes, 2014). Tax accounting is the process of recording, classifying, and summarizing a financial transaction related to tax obligations and ending with the preparation of fiscal financial reports in accordance with the relevant tax rules and regulations as the basis for making annual tax returns.

Tax

Taxes are a mandatory contribution for the people that must be paid to the state to finance all its needs. Taxes were originally a gift in the form of a levy, and this is because the state's need for funds is getting bigger in order to maintain state interests. Definition of tax according to Article 1 No 1 Law Nomor 28 of 2007 concerning General Provisions and Procedures for Taxation: the state is owed by individuals or entities that are coercive based on law by not getting compensation directly and using it for the needs of the state for the greatest prosperity of the people.

Taxpayer

Taxpayers play an important role in the smooth running of the tax system and its laws and regulations. According to Article 1 paragraph (1), Law No. 28 of 2007 concerning Tax Procedures states that a "taxpayer" is an individual or entity that, according to the provisions of the tax laws and regulations is determined to carry out tax obligations including certain tax collectors. Taxpayers are required to carry out their tax obligations, including paying certain tax collectors or withholding taxes. Therefore, the government continues to make efforts so that taxpayers fully understand their obligations to the state and are willing to carry out their tax obligations properly.

Tax ID number

The Taxpayer Identification Number (NPWP) is a number assigned to taxpayers for the purpose of administering taxes and is used to help taxpayers identify themselves or themselves when exercising their tax rights and obligations.

Obligation to Obtain NPWP

Regulation of the Minister of Finance Number 73/PMK.03/2012, states that those who are required to register and obtain an NPWP are:

1. Married women who are taxed separately based on an agreement on the separation of assets based on a judge's decision are required in writing.
2. Individual taxpayers who have certain business premises in several places.
3. An individual taxpayer who does not run a business or is self-employed, if up to one month earnings exceed one year's non-taxable income (PTKP).
4. Other individual taxpayers who require an NPWP can apply to obtain an NPWP.

Micro, Small, and Medium Enterprises

MSME criteria MSME criteria are also explained through the Law of the Republic of Indonesia no. 20 of 2008 concerning MSMEs. An explanation of the criteria for MSMEs is listed in Chapter V, Article 6, of the Law of the Republic of Indonesia No. 20 of 2008 concerning MSMEs:

1. Microbusiness A business can be classified as a micro MSME if it has assets or a net worth of at least IDR 50 million (excluding land and building assets) and has profits of at least IDR 300 million.
2. Small Business Businesses that are classified as small businesses are those that have annual sales ranging from Rp. 300 million to Rp. 2.5 billion and a net worth of Rp. 50 million to Rp. 500 million.
3. Medium Enterprises Medium businesses have criteria for a net worth of more than IDR 500 million to IDR 10 billion (not including buildings and land where the business is located). Then the sales results per year reach IDR 2.5 billion to IDR 50 billion.

2.2 Hypothesis Development

Attitude is defined as a way of reacting to stimuli from a person or a situation. The attitude of the taxpayer is defined as a consideration, an individual statement from the taxpayer. If the taxpayer feels that tax justice has been implemented without discriminating against the treatment of individual or corporate taxpayers, large taxpayers and small taxpayers, in the sense that all taxpayers are treated fairly, it creates compliance in the taxpayer (Utomo, 2011).

H1: The taxpayer's attitude influences the taxpayer compliance of MSME owners with an NPWP.

The theoretical basis for taxpayer awareness of taxpayer compliance is social learning theory. Individuals can learn and understand based on what they see in other people or feel for themselves, according to this interpretation. So that if taxpayer awareness continues to increase, taxpayer compliance will also increase.

H2: Taxpayer awareness influences MSME owner compliance with an NPWP.

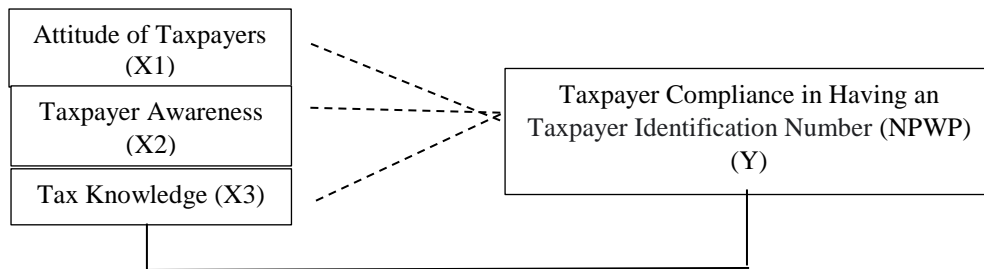
Knowledge of taxation is the ability of a taxpayer to know the tax regulations both regarding the tax rates they will pay, and the tax benefits that will be useful for their lives. Taxpayer knowledge can also be measured by the taxpayer's last education, formal tax education, knowledge of NPWP, knowledge of NPWP rules, knowledge of tax benefits and having an NPWP, and knowledge of tax sanctions (Mintje, 2016).

H3: MSME owners' taxpayer compliance in having a NPWP is influenced by their knowledge of taxation.

If the taxpayer feels that taxpayer justice has been applied to all taxpayers without discriminating between individual and corporate taxpayers, small taxpayers and large taxpayers, then each taxpayer tends to carry out their tax obligations properly, or in other words it creates compliance in him. Taxpayers who have good moral awareness as citizens in carrying out their tax obligations are different from citizens who do not have moral awareness. The ability of taxpayers to understand tax regulations can be measured by their knowledge of the rates to be paid, tax benefits, sanctions, and NPWP rules.

H4: Attitudes, awareness of taxpayers, and knowledge of taxation simultaneously influence taxpayer compliance in having an NPWP

2.3 Research Framework



III. RESEARCH METHODS

This research uses descriptive research with a quantitative approach because the data analysis in this study uses statistics. The research used is explanatory research. Explanatory research is a research method that intends to explain the position of the variables studied and the influence between one variable and another (Sugiyono, 2017). Researchers use explanatory research methods to test the hypotheses proposed.

This study's population consists of MSME owners who are present at the Plaza Pragolo MSME Center in Pati Regency in 2022. There are 89 MSME in this location consisting of various sub-sectors ranging from crafts, clothing/batik, and processed food. The method used in collecting samples in this study is the saturated or census sampling method, in which all populations are sampled. Saturated sampling is a sampling technique when all members of the population are sampled, this is done when the population is relatively small, less than 30, or when the research wants to make generalizations with very small errors. Another term for a saturated sample is a census, where the entire population is used as a sample (Sugiyono, 2017).

The data used in this research is primary data. Primary data is research data obtained from the main source directly. Sources of research data are obtained directly from the original source in the form of interviews, opinion polls from individuals or groups (people), as well as the results of observations of an object, event, or test result (object). The source of the data was obtained directly from the taxpayers who owned the MSME at the Plaza Pragolo MSME Center in Pati Regency.

This study uses a multiple regression analysis model. This regression analysis can be used to obtain the results of the relationship between the dependent variable and the independent variable simultaneously or partially. This analysis technique is used to determine the effect of the dependent variable (Y), namely taxpayer compliance in having an NPWP, while the independent variables consist of: taxpayer attitude (X1), taxpayer awareness (X2), and tax knowledge (X3). The equation used in this study is as follows:

$$Y = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Y = Compliance of taxpayers in having NPWP

β_1 = Regression coefficient of taxpayer attitudes in making NPWP

β_2 = Regression coefficient of taxpayer awareness to have NPWP

β_3 = Regression coefficient of knowledge about taxation by taxpayers

X_1 = attitude of the taxpayer

X_2 = Taxpayer awareness

X_3 = Knowledge of taxation

E = Standard error

IV. RESULT AND DISCUSSION

Types of research

The data from this study were obtained by distributing questionnaires directly to the respondents. Respondents in this study were MSME owners who were at the Plaza Pragolo UMKM Center in Pati Regency in 2022. The number of respondents in this study namely 89 SMEs consisting of various sub-sectors ranging from

crafts, clothing/batik, and processed food. Based on the results of a survey using a questionnaire, the characteristics of the samples in this study were divided into several groups, namely name/NPWP number, name of business/store, last education, gender, and status. The following presents the characteristics of respondents according to NPWP, type of business, last education, and gender, and status.

Table 4.1: Classification of Respondents Based on NPWP Ownership

NPWP ownership	Number of Respondents	Percentage
Yes	79	88.8%
No	10	11.2%
Total	89	100%

Source: Processed primary data, 2023

Based on table 4.1, it can be seen that MSME owners who are at the Plaza Pragolo UMKM Center in Pati Regency in 2022 who are the respondents mostly have NPWP of 79 respondents or 88.8 % and the rest did not have NPWP as many as 10 respondents or 11.2 %.

Table 4. 2: Classification of Respondents Based on Type of Business

Type of business	Number of Respondents	Percentage
Craft	33	37.1%
Makring	35	39.3%
Batik/Clothing	21	23.6%
Total	89	100%

Source: Processed primary data, 2023

Based on table 4.2 , it can be seen that MSME owners who are at Plaza Pragolo UMKM Center in Pati Regency in 2022 who are the respondents mostly have types of craft businesses as many as 33 respondents or 37.1% in the form of crafts, accessories, bags, pillow rolls , miniature etc. Respondents who have this type of makring business are 35 respondents or 39.3% in the form of coffee, traditional food, spices, and other processed foods. Meanwhile, 21 respondents or 23.63% had batik/clothing business types in the form of batik, t-shirts, weaving, and other convections.

Table 4. 3: Classification of Respondents Based on Last Education

Last education	Number of Respondents	Percentage
Middle School/Equivalent	1	1.1%
SMA/Equivalent	45	50.6%
S1	42	47.2%
S2	1	1.1%
Total	89	100%

Source: Processed primary data, 2023

Based on table 4.3 , it can be seen that the MSME owners who are at the Plaza Pragolo UMKM Center in Pati Regency in 2022 who are the respondents are mostly studying high school / equivalent 45 respondents or 50.6%, S1 education as many as 42 respondents or 47.2%. Meanwhile, education in junior high/equivalent and postgraduate degrees is 1.1% each .

Table 4. 4: Classification of Respondents Based on Gender

Gender	Number of Respondents	Percentage
Man	22	24.7%
Woman	67	75.3%
Total	89	100%

Source: Processed primary data, 2023

Based on table 4.4 , it can be seen that the MSME owners who are at the Plaza Pragolo UMKM Center in Pati Regency in 2022 will be the majority of respondents who are women that is 67 respondents or 75.3% and the rest are respondents male as many as 22 respondents or by 24.7% .

Table 4. 5: Classification of Respondents Based on Status

Status	Number of Respondents	Percentage
Married	59	66.3%
Not married yet	30	33.7%
Total	89	100%

Source: Processed primary data, 2023

Based on table 4.5 , it can be seen that the MSME owners who are at the Plaza Pragolo UMKM Center in Pati Regency in 2022 who are the respondents are mostly married as many as 59 respondents or by 66.3 % and who are not married as many as 30 respondents or by 33.7% .

Data analysis method

Descriptive Analysis

Descriptive statistics are statistics that only process and present data without making decisions for the population concerned. Data collected through respondents' answers to the questionnaire will be analyzed and presented in the form of data descriptions of each variable. According to Ghazali (2011) descriptive statistics provide an overview or description of a data seen from the average (mean), standard deviation, variance, maximum and minimum. The results of the descriptive analysis in this study consisted of 4 variables presented in the following table:

Table 4. 6: Descriptive Statistical Test Results

Descriptive Statistics

	N	Minimum	Maximum	Means	std. Deviation
KPWP	89	17	30	24,18	2,631
SWP	89	18	27	23,21	2,192
KSWP	89	18	30	25,21	2,031
PWP	89	16	30	23,46	2,693
Valid N (listwise)	89				

Source: Processed primary data, 2023

Table 4.6 shows that N is the number of respondents in this study, namely 89 respondents. The minimum value is the lowest score, while the maximum value is the highest score, the mean is the average of the maximum and minimum values, while the standard deviation is the root of the sum of the squares of the difference between the mean and the average divided by the amount of data. If the standard deviation level is higher, it means that the respondents' answers to the questions on the questionnaire are more varied (heterogeneity). Conversely, if the standard deviation level is lower, it means that the respondents' answers to the questions on the questionnaire are more homogeneous or the variations in the respondents' answers are getting smaller.

Based on the table, a description of each variable is presented as follows:

1. Taxpayer Compliance Variable (KPWP) as the dependent variable has a minimum value of 17, a maximum value of 30. The average or mean value of respondents' answers to the taxpayer compliance variable is 24.18. From the average value (mean) it can be shown that the intensity of the respondents' answers is agree, so it can be said that many respondents have understood the meaning of taxpayer compliance. The standard deviation value of the taxpayer compliance variable is 2.631 which shows the respondents' answers vary.
2. Taxpayer Attitude Variable (S WP) as an independent variable has a minimum value of 18, a maximum value of 17. The average or mean value of respondents' answers to the taxpayer attitude variable is 23.21. From the average value (mean) it can be shown that the intensity of the respondent's answer is agree, so that it can be that the taxpayer of MSME owners at Plaza Pragolo UMKM Center for Pati Regency already knows how to behave as a taxpayer such as paying and paying taxes and using NPWP for easy payment. The standard deviation value for the taxpayer attitude variable is 2.192, which indicates that the respondents' answers vary.
3. Taxpayer Awareness Variable (KSWP) as an independent variable has a minimum value of 18, a maximum value of 30. The average (mean) value of respondents' answers to the taxpayer awareness variable is 25.21. From the average value (mean) it can be shown that the taxpayers who own SMEs at the Plaza Pragolo UMKM Center in Pati Regency have good tax awareness by knowing and carrying out their obligations as a taxpayer. The standard deviation value for the justice variable is 2.031, which indicates that the respondents' answers vary.
4. Taxpayer Knowledge Variable (PWP) as an independent variable has a minimum value of 16, a maximum value of 30. The average (mean) value of respondents' answers to the taxpayer compliance variable is 23.46. From the average value (mean) it can be seen that the taxpayers of MSME owners at Plaza Pragolo UMKM Center for Pati Regency already have good knowledge about being a taxpayer. The standard deviation value of the taxpayer compliance variable is 2.692 which indicates the respondents' answers vary.

Validity test

A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something to be measured. Testing the validity of this study using *bivariate* between each indicator score with the total construct score. *Bivariate* correlation results can be identified by looking at *the Cronbach's Alpha output* in the *Correlated Item-Total Correlation column*. Testing is carried out using a significance level of 5% or 0.05 with testing criteria proven by calculations if the *Pearson Correlation* (R count) value is greater than R table, then the question items can be said to be valid. The results of testing the validity of the 89 respondents who became the sample of this study are as follows:

1. it is known that all the r count values of compliance variable items the taxpayer is greater than r table (0.208) which means that all variable items of taxpayer compliance are valid and can be used.
2. it is known that the variable X1.3 has a smaller rcount value than rtable, which means X1.3 must be eliminated, while the other statement items on the taxpayer attitude variable are greater than rtable and can be used.
3. it is known that all items of the variable I statement of the taxpayer's attitude after elimination are carried out in X1.3, have a value of r count that is greater than r table el so that all items are declared valid
4. It is known that all the r values for the item variable Awareness of the taxpayer are greater than the r table, which means that all items of the variable awareness of tax awareness are valid and can be used.
5. it is known that the variable X3.3 has a smaller rcount value than rtable, which means X3.3 must be eliminated, while the other statement items on the taxpayer knowledge variable are greater than rtable and can be used.
6. it is known that all items of the variable statement of the variable knowledge of the taxpayer after elimination in X3.3, have a value of r count that is greater than r table so that all items are declared valid.

Reliability Test

one shot measurements or measurements only once. *One shot* is a measurement only once and the results are

compared with other questions or measuring the correlation between the answers to questions with the *Cronbach's Alpha technique*. *Cronbach's Alpha* is a benchmark used to relate the correlation between the scales made and the existing variable scales. Giving an interpretation of the reliability of the variable can be said to be reliable if the value of *Cronbach's alpha* (α) is more than 0.6. then the questionnaire is declared reliable. The results of reliability testing on each of the research variables are as follows:

1. the taxpayer awareness variable has a cronbach's alpha value that is less than 0.6, which means it is not reliable or consistent, and to overcome this, elimination of statement items will be carried out on the taxpayer awareness variable which has the highest cronbach's alpha if item deleted value, and The following is a table of test results :
2. it is known that item X2.2 has the highest cronbachs' alpha if item deleted value, and then X2.2 will be eliminated , and the following is the result of the reliability test of the variable after elimination
3. it is known that all variables after being eliminated have a Cronbach's alpha value greater than 0.6, which means that all variables are reliable or consistent for use in research.

Normality test

The Normality test aims to test whether in the regression model there are confounding variables or residuals that have a normal distribution. To detect the normality of the data, in this study a *non-parametric Kolmogorov-Smirnov Test (KS)* statistical test was performed . The data is declared to have a normal distribution if the significant probability value of $KS \geq 5\%$ or 0.05. The results of the normality test in this study were expressed as Asymp values. Sig. (2-tailed) of $0.200 > 0.05$. So it can be concluded that the research data is normally distributed.

Multicollinearity Test

All independent variables have a *tolerance value* ≥ 0.10 and a VIF value ≤ 10 . Thus, it can be concluded that in this study there was no correlation between the independent variables and the independent variables, so that multicollinearity did not occur. Therefore, all of these independent variables can be said to be good and can be used in research.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression there is an inequality of variance from one residual observation to another. The statistical test used in this study was *Spearman's rank* . The results of the heteroscedasticity test showed that based on the results of the heteroscedasticity test using the Spearman's rank method above, it was known that all the significance values of the independent variables were greater than 0.05, which meant that there was no heteroscedasticity problem in the study .

Multiple Linear Regression Analysis

The data analysis used is Multiple Linear Regression Analysis with the following model:

$$KPWP = +\beta_1 0,469 + \beta_2 0,461 + \beta_3 0,319 + \varepsilon$$

The explanation of the regression results is as follows:

1. of the Taxpayer's Attitude variable (SWP) of 0.469 which means if the attitude of the taxpayer (SWP) increases by one unit, then Taxpayer Compliance increases by 0.469 .
2. The coefficient value of the Taxpayer Awareness variable (KSWP) of 0.461 which means that if the Taxpayer Awareness (KSWP) increases by one unit, then Taxpayer Compliance increases by 0.461 .
3. The coefficient value of the Taxpayer Knowledge variable (PWP) of 0.319 which means if the Taxpayer's Knowledge (PWP) increases by one unit, then Taxpayer Compliance increases by 0.319 .

F test

Decision making is based on a comparison of the value of F table with F calculated at a significance level of 5%. If the calculated F value \geq the F table value and the calculated F probability are smaller than the error rate of 0.05, so the independent variables are said to have a joint effect on the dependent variable and the regression model can be said to be feasible.

Table 4.7**F test results****ANOVA^b**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	414,424	3	138,141	60,309	,000 ^b
	residual	194,699	85	2,291		
	Total	609,124	88			

a. Dependent Variable: KPWP

b. Predictors: (Constant), PWP, SWP, KSWP

Source: Processed Primary Data, 2023

calculated F_h value is 60.309 which is greater than the F table which is 2.711. The significance level of 0.000 is less than 0.05. Then it can be concluded that there is a simultaneous effect of the variables of Taxpayer Awareness, Taxpayer Attitudes, and Taxpayer Knowledge on Taxpayer Compliance.

T test

The t test is known as the partial test, which is to test how the influence of each independent (independent) variable individually on the dependent (dependent) variable. This decision was made based on a comparison of the calculated t value with t table at a significance level of 5%. If the value of t count $\geq t$ table and the probability value of t count is smaller than the error rate of 0.05, it is said that the independent variable has a significant effect on the dependent variable.

Table 4.8**T test results**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	-1.395	1,997		-,698	,487
	SWP	,469	,092	,426	5,082	,000
	KSWP	,461	,119	,330	3,872	,000
	PWP	,319	,062	,323	5,118	,000

Source: Processed Primary Data, 2023

Based on the test results in table 4.8 above, the acceptance criterion is H_0 if t count $< t$ table (1.66) or significance $> \alpha$ 0.05. Based on the table above it can be concluded as follows:

1. The taxpayer attitude variable is known to have a t -count value of 5.082 ($> t$ -count 1.66) with a significance value of 0.000 (< 0.05) which means rejecting H_0 or it can be interpreted that the taxpayer attitude variable has a partial effect on the taxpayer compliance variable.

2. awareness variable is known to have a t count value of 3.872 ($> t$ count 1.66) with a significance value of 0.001 (< 0.05) which means it rejects H_0 or it can be interpreted that the taxpayer awareness variable partially influences the taxpayer compliance variable.

The taxpayer knowledge variable is known to have a t count value of 5.118 ($> t$ count 1.66) with a significance value of 0.000 (< 0.05) which means that it rejects H_0 or it can be interpreted that the knowledge variable of the taxpayer has a partial effect on the variable of taxpayer compliance.

Coefficient of Determination (R Square)

The coefficient of determination test (R^2) essentially measures how far a model's ability to explain the dependent variable is. The results of the test for the coefficient of determination (R^2) are presented in the following table:

Table 4. 9
Determination Coefficient Test
Summary models

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	, 825 ^a	, 680	, 669	1.51347

Source: Processed Primary Data, 2023

Based on table 4.9, the coefficient of determination (R Square) is 0.680 or 68%, which means that the attitude, awareness and knowledge variables of the taxpayer are able to explain the taxpayer compliance variable of 68%, where the difference of 32% is explained by other variables that are not tested in this study. .

Discussion

1. The Effect of Taxpayer Attitudes on Taxpayer Compliance

The Taxpayer Attitude variable shows a significance value of $0.000 > 0.05$. Because the significance value is less than 0.05, the first hypothesis is accepted. This study proves that the attitude of taxpayers has an effect on taxpayer compliance because the attitude of the taxpayers of MSME owners at the Plaza Pragolo MSME Center in Pati Regency has shown good taxpayer compliance by paying taxes, paying MSME taxes, utilizing NPWP, and making the most of tax office services. .

The results of this study support the research results of Mintje (2016) and Khotimah et al., (2020) which state that taxpayer attitudes affect taxpayer compliance, but do not support the research of Banyu Ageng Wahyu Utomo (2011) which states that taxpayer attitudes no effect on Taxpayer Compliance. Obedient attitude also greatly affects state income, this is because by having a good and obedient attitude, taxpayers will automatically consciously want to have a taxpayer identification number (NPWP) and pay taxes.

2. Effect of Taxpayer Awareness on Taxpayer Compliance

The Taxpayer Awareness variable shows a significance value of $0.000 > 0.05$. Because the significance value is less than 0.05, the second hypothesis is accepted. This study proves that taxpayer awareness has an effect on taxpayer compliance because the attitude of the taxpayers of MSME owners at Plaza Pragolo MSME Center in Pati Regency has shown taxpayer awareness to influence good taxpayer compliance.

The results of this study support the research results of Mintje (2016), Dewi (2019), Yusro and Kiswanto (2014), and Cahyani and Noviani (2019), which state that taxpayer awareness affects taxpayer compliance, but does not support Khotimah et al's research. ., (2020) which states that Taxpayer Awareness has no effect on Taxpayer Compliance. Tax awareness which is a willingness to fulfill obligations, willingly contribute funds for the implementation of government functions by paying tax obligations.

3. Effect of Taxpayer Knowledge on Taxpayer Compliance

The Taxpayer Knowledge variable shows a significance value of $0.000 > 0.05$. Because the significance value is less than 0.05, the third hypothesis is accepted. This study proves that taxpayer knowledge has an effect on taxpayer compliance because good knowledge of MSME owner taxpayers at Plaza Pragolo MSME Center in Pati Regency supports taxpayer compliance.

The results of this study support the results of research by Mintje (2016), Khotimah et al., (2020), Kurniasi and Halimatusyadiah (2018), and Dewi (2019), which state that taxpayer knowledge affects taxpayer compliance, but does not support Fitria's research. (2020) which states that Taxpayer Knowledge has no effect on Taxpayer Compliance. The knowledge of a taxpayer in knowing tax regulations, whether it's about the tax rates they will pay, as well as tax benefits that are useful for the life of taxpayers, greatly influences the compliance of MSME owner taxpayers to have an NPWP and pay the tax owed.

V. CONCLUSION

Conclusion

Based on the analysis that has been done, the following conclusions are drawn:

1. The attitude of the taxpayer influences the taxpayer compliance of MSME owners in having an NPWP or the first hypothesis is accepted.
2. Taxpayer awareness affects taxpayer compliance of MSME owners in having NPWP or the second hypothesis is accepted.
3. Knowledge of taxation affects taxpayer compliance of MSME owners in having NPWP or the third hypothesis is accepted.
4. Attitude, taxpayer awareness, and knowledge of taxation simultaneously influence taxpayer compliance in having a NPWP, the fourth hypothesis is accepted.

Research Limitations

In this study has several limitations that might affect the results of the study. The limitations of this research include:

1. When the questionnaire was distributed at the Plaza Pragolo MSME Center in Pati Regency, it was constrained because most MSMEs were looked after by employees and not the owners so that information was limited and it was necessary to make an appointment beforehand to meet with the owner.
2. In collecting data using a questionnaire, it is possible to have answers that are less objective and questions that are not understood by respondents so that it is possible to produce results that do not show the actual reality.
3. In this study, only a few variables were used, so that these variables could not fully explain tax compliance.

Suggestion

Based on the results of the research and the limitations of this study, the suggestions that can be given are as follows:

1. There is a need for monitoring and evaluation of taxpayers for MSME owners at the Plaza Pragolo MSME Center in Pati Regency and holding socialization or counseling activities related to overall taxpayer compliance to increase taxpayer compliance.
2. Future researchers should add other variables that can be used to explain the factors that influence taxpayer compliance.

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