



Overview Of Umkm Taxpayer Compliance UMKM Cases In Aceh Province

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ABSTRACT

This study aims to determine the effect of tax socialization, taxpayer awareness and tax knowledge on MSME taxpayer compliance in the Districts/Cities of Aceh Province. The population of this study is all MSMEs registered in the Aceh Regional Office of the Directorate General of Taxes. While the determination of the number of samples in this study using the Slovin formula and obtained the results of 397 respondents consisting of 23 Districts/Cities in Aceh Province. Data collection techniques used in this study were to use a questionnaire and data analysis methods using multiple linier regression with analysis tools using SPSS version 25. The results of this study indicate that simultaneously and partially variables of tax socialization, taxpayer awareness and tax knowledge affect taxpayer compliance.

INTRODUCTION

Taxation is the main source of government revenue to finance the interests of the state (Putra, 2020). The government is currently focusing and concentrating on maximizing revenue from the taxation sector (Savitri, 2015). The MSME tax sector has enormous potential to generate state tax revenue. The Directorate General of Taxes (DGT) as a government agency under the Ministry of Finance continues to strive to increase tax revenue. One of the efforts made is to issue a policy on reducing the tax rate from 1% to 0.5% for MSME players. The government issued Government Regulation Number 55 Year 2022 concerning adjustments to regulations in the field of income tax. The regulation states that taxpayers with gross turnover of up to IDR 500 million in one tax year are not subject to 0.5% Final Income Tax. The regulation aims to prevent MSME taxpayers from feeling burdened by their tax burden (Putra, 2020). The existence of MSME taxpayers in Aceh Province continues to grow every year. Based on data from the Regional Office of the Directorate General of Taxes (Regional Office of the DGT) of Aceh Province, the number of registered MSME taxpayers from 2020 - 2022 can be seen in the following table:

Table 1 Number of MSME Taxpayers in Aceh Province

Year	Number of registered taxpayers	Total tax payers who pay tax	Percentage
2020	33.554	14.228	42,40 %
2021	41.720	12.299	29,48%
2022	48.225	12.646	26,22%

Source: Regional Office of DGT Aceh Province (2023)

Based on the table above, it can be seen that the number of MSME taxpayers registered at the Regional Office of the DGT of Aceh Province has increased every year. Meanwhile, the number of MSME taxpayers who pay taxes is not as much as the number registered. From the data above, it can be concluded that the compliance of MSME taxpayers in Aceh Province in paying taxes has not been consistent and the researcher considers it an indication of a non-compliant attitude by MSME taxpayers. This is due to the implementation of Law Number 16 of 2000, which states that the implementation of tax obligations in Indonesia is a Self-Assessment System, where taxpayers will calculate, pay, and report the taxes owed themselves.

The problem of the level of taxpayer compliance is an interesting problem and a concern in the field of taxation, because it is considered still relatively low (Wiranatha & Rasmini, 2017; Indrawan & Binekas, 2018). The issue of tax compliance is considered one of the main concerns of most governments in the world (Savitri, 2015; Susmita & Supadmi, 2016; Galib et al., 2018; Sadress et al., 2019). Therefore, the Government of Indonesia must improve taxpayer compliance by exploring the determinants of taxpayer compliance (Nasution et al., 2020). Based on previous research, there are several factors that make taxpayers obedient to pay their tax obligations, including tax bleaching, tax payment mechanisms, tax rates, taxpayer awareness, tax knowledge and tax socialization (Savitri, 2015; Gustaviana, 2020; Sutarjo & Effendi, 2020). In this study, there are three factors studied, namely tax socialization, taxpayer awareness, and tax knowledge.

The tax socialization variable has been studied by several researchers, including by (Vousinas, 2017; Wardani & Wati, 2018; Pitaloka et al., 2018; Widiastini & Supadmi, 2019; and Tirani et al., 2020) which states that tax socialization has a significant effect on taxpayer compliance. However, different research results were found in research (Savitri, 2015; Siahaan & Halimatusyadiah, 2018; Yuniarta & Purnamawati, 2020; Safitri & Silalahi, 2020; and Karnowati & Handayani, 2021) which stated that tax socialization has no effect on taxpayer compliance.

Furthermore, the taxpayer awareness variable has been studied by several researchers, including (Vousinas, 2017; Wardani & Wati, 2018; Pitaloka et al., 2018; Widiastini & Supadmi, 2019; Tirani et al., 2020; Mustafa & Humta, 2021; and Karnowati & Handayani, 2021) which states that taxpayer awareness affects taxpayer compliance. There are different results appearing in research (Savitri, 2015; Siahaan & Halimatusyadiah, 2018; Hapsari & Kholis, 2020; and Safitri & Silalahi, 2020) which state that taxpayer awareness has no effect on taxpayer compliance.

Finally, the tax knowledge variable has been studied by several researchers, including (Lianty et al., 2017; Wiranatha & Rasmini, 2017; Rahayu, 2017; Sari & Fidiana, 2017; Winoto, 2018; Indrawan & Binekas, 2018; Awaliyah & Purwanti, 2018; Susanti et al., 2020; and Sutarjo & Effendi, 2020) which show the results that tax knowledge affects taxpayer compliance. On the other hand, there are also different research results conducted by (Andinata, 2015; Newman & Nokhu, 2018; and Nasution et al., 2020) which show that tax knowledge has no influence on taxpayer compliance.

LITERATURE REVIEW

This study uses the Theory of Planned Behavior (TPB) proposed by Ajzen (1991). TPB is a theory that predicts a person's intention to engage in behavior at a certain time and place. This theory also explains that the behavior displayed by individuals can arise because of the intention to behave. The emergence of behavioral intentions can be determined by 3 determining factors, namely behavioral beliefs, normative beliefs and control beliefs.

Behavioral beliefs can create attitudes of liking or disliking behavior, normative beliefs produce social pressure or subjective norms, and control beliefs will provide perceived behavioral control. Together, behavioral beliefs, normative beliefs and control beliefs will lead to behavioral intentions which will lead to behavior.

Previous research on taxpayer compliance has been conducted using this theory (Kusumawati et al., 2014; Marandu et al., 2015; Savitri, 2015; Susmita & Supadmi, 2016; Galib et al., 2018; Indrawan & Binemas, 2018; Hapsari & Kholis, 2020). In relation to this study, TPB is considered relevant to explain taxpayer behavior in fulfilling tax obligations.

The Effect of Taxation Socialization on MSME Taxpayer Compliance

In the taxation system, socialization is needed by various parties to provide understanding to the wider community about taxation. Behavior to comply with tax obligations is determined by the availability of government facilities or support in the form of tax socialization (Karnowati & Handayani 2021). Socialization is divided into two forms, namely direct and indirect socialization. Through tax socialization, it will increase taxpayer knowledge and taxpayer understanding which then leads to better taxpayer compliance (Yuniarta & Purnamawati, 2020).

Tax socialization is related to the theory of planned behavior used, namely perceived behavioral control (PBC) which is an explanation of the control beliefs factor, where the socialization will make it easier for taxpayers to better understand many things about taxation. Behavior to comply with tax obligations is determined by the availability of facilities or government support in the form of tax socialization (Karnowati & Handayani 2021). Through tax socialization, it will increase taxpayer knowledge and taxpayer understanding which then leads to better taxpayer compliance (Yuniarta & Purnamawati, 2020).

The relationship between tax socialization and taxpayer compliance is a positive relationship. The more often tax socialization is carried out, the more taxpayer compliance will increase. Previous research states that tax socialization has a positive effect on taxpayer compliance (Vousinas, 2017; Wardani & Wati, 2018; Pitaloka et al., 2018; Widiastini & Supadmi, 2019; and Tirani et al., 2020) states that tax socialization has a significant influence on taxpayer compliance. To test the relationship between tax socialization and MSME taxpayer compliance, the first hypothesis in this study is stated as follows:

- H1: Tax socialization affects taxpayer compliance.

The Effect of Taxpayer Awareness on MSME Taxpayer Compliance

Taxpayer awareness is closely related to the intention of the taxpayer. In the Planned Behavior (TPB) theory, it is stated that individual behavior is based on the intention to behave. Thus, if the taxpayer has a positive intention in himself to fulfill his tax obligations, it means that the awareness in the taxpayer increases. Taxpayer awareness can be described through the willingness of taxpayers to pay their tax obligations (Mustafa & Humta, 2021).

The relationship between taxpayer awareness and taxpayer compliance is a positive relationship. The higher the level of awareness possessed by taxpayers, the taxpayer compliance will increase. The results of previous research (Savitri & Musfialdy, 2016; Wardani & Asis, 2017; Megawangi & Setiawan, 2017; Saraswati, 2018; Bernard et al., 2018; Lisa & Hermanto, 2018; Meifari, 2020; Sutarjo & Effendi, 2020; and Lisa & Hermanto, 2021) show that taxpayer awareness affects taxpayer compliance. Taxpayer awareness occurs from the taxpayer's

understanding of taxation knowledge to sincerely carry out and fulfill their tax obligations. To test the relationship between taxpayer awareness and MSME taxpayer compliance, the second hypothesis in this study is stated as follows:

- H2: Taxpayer awareness affects taxpayer compliance.

The Effect of Taxation Knowledge on MSME Taxpayer Compliance

Taxation knowledge has a very close relationship with taxpayer compliance. This raises a big tendency that taxpayer compliance is influenced by how much public understanding of taxes. Palil et al (2013) found that taxpayer compliance is lower in people who have minimal education and tax knowledge. Tax knowledge is closely related to the Planned of Behavior (TPB) theory. This is reflected in the normative beliefs factor, which is formed based on social pressure and motivation to carry out tax obligations. Taxpayers who have a high level of tax knowledge tend to comply with the tax regulations they know. Taxpayers with a broad level of knowledge have enough information that they will use in making tax decisions.

In line with the opinion according to Hartopo et al. (2020) that taxation knowledge is information about taxation, which is used as a basis for taxpayers to make decisions, act, and organize strategies in carrying out their tax obligations. The relationship between taxation knowledge and taxpayer compliance is a positive relationship. The higher the taxation knowledge, the taxpayer compliance will increase.

The results of previous studies have been conducted by several researchers, including (Lianty et al., 2017; Rahayu, 2017; Sari & Fidiana, 2017; Winoto, 2018; Susanti et al., 2020; and Sutarjo & Effendi, 2020) show the results that tax knowledge has a positive effect on taxpayer compliance. To test the relationship between tax knowledge and MSME taxpayer compliance, the third hypothesis in this study is stated as follows:

- H3: Tax knowledge affects taxpayer compliance.

METHODS

This research uses quantitative research methods. The analysis method used in this research is Multiple Regression Analysis (Multiple Linear Regression Analysis) using the SPSS program. The population in this study were all MSME taxpayers registered at the Aceh Provincial DGT Regional Office in the 2020-2022 timeframe totaling 48,225 taxpayers. Sample selection using the Slovin formula. The characteristics of the sample selection in this study are based on the MSME group consisting of micro businesses, small businesses, and medium businesses. Furthermore, based on the Regency / City in Aceh Province. Thus it was determined that the sample in this study amounted to 397 MSME taxpayers. The data collection technique used in this study is the distribution of questionnaires which will be carried out online via google form. The research questionnaire in this study is the development of indicators from previous research references. A summary of variable operationalization can be seen in Table 2 below:

Table 2 Variable Operationalization

No.	Variable	Definition	Indicator	Scale
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1.	Taxpayer Compliance	An obedient attitude that encourages a person to pay their tax obligations in accordance with applicable laws and regulations.	This research instrument refers to indicators (Karnowati & Handayani, 2021) with 8 statement items. The indicators are: 1.Obedient to pay taxes; 2.Pay taxes on time; 3.Does not have tax arrears; and 4.Never been convicted for violating tax regulations.	Likert 1-5
2.	Tax Socialization	Efforts made by the Directorate General of Taxes (DGT) to inform the public, especially taxpayers, so that they know everything related to taxation, and tax regulations and procedures, in an appropriate manner.	This research instrument refers to indicators (Dewi, 2022) with 8 statement items. The indicators are: 1.Socialization organizer; 2.Frequency of socialization; 3.Socialization materials and media; and 4.Purpose and benefits of socialization	Likert 1-5
3.	Taxpayer Awareness	A situation where a person knows, recognizes respect, obeys the applicable tax provisions seriously, and wishes to fulfill his tax compliance.	This research instrument refers to indicators (Karnowati & Handayani, 2021) with 6 statement items. The indicators are: 1.Realizing taxation rights and obligations; 2.There is a sense of trust in taxation rules; and 3.The desire to pay taxes	Likert 1-5
4.	Taxation Knowledge	Tax information owned by taxpayers as a basis for action, making decisions and implementing certain guidelines or strategies in relation to the implementation of their rights and obligations in the field of taxation.	This research instrument refers to indicators (Safitri & Silalahi, 2020) with 12 statement items. The indicators are: 1.Knowing the applicable tax provisions; 2.Knowing the deadline for tax return reporting; 3.Knowing the function of NPWP; 4.Knowing the function of tax; 5.Understand the current taxation system; and 6.Know the current tax rates	Likert 1-5

The data analysis method in this study uses multiple linear regression with the help of the Stitistical Package for Social Science (SPSS) software application version 25.0. The data analysis of this study can be formulated with the following equation:

$$KpWP = \alpha + \beta_1 SP + \beta_2 KsWP + \beta_3 PP + \varepsilon$$

Data quality testing techniques are carried out using validity tests and reliability tests (Ghozali, 2013). Validity testing in this study was carried out using the Pearson product-moment coefficient of correlations test with a significance value (critical value) of 5%. Each statement item is said to be valid if the calculated correlation value > critical value. Reliability testing in this study using the Cronbach Alpha technique. If Cronbatch's Alpha > 0.6 then the variables in this study are said to be reliable.

The classic assumption test in this study consists of normality test, multicollinearity test and heteroscedasticity test. Testing the normality of the data in this study using two analysis techniques, namely the normal probability plot graph and the Kolmogorov-Smirnov statistical test. Data is normally distributed if the normal probability plot graph shows the distribution of data forming a straight line or following a straight diagonal line. Furthermore, the data is normally distributed if the Kolmogorov-Smirnov Z value > 0.05.

Multicollinearity test is conducted to test whether the regression model has a correlation between the independent variables. If the tolerance value is less than 0.10 or VIF is greater than 10, multicollinearity occurs. Conversely, if the tolerance value is greater than 0.10 or VIF is smaller than 10, there is no multicollinearity (Ghozali, 2013: 106). The heteroscedasticity test is used to test whether the regression model has an inequality of variance from the residuals of one observation to another. This study uses a scatterplot graph by plotting the ZPRED value (predicted value) with SRESID (residual value). The basis for the decision is if the distribution of points (plots) on the graph is spread evenly without forming a certain pattern, it can be concluded that the regression model is free from heteroscedasticity.

Hypothesis testing is done by multiple linear regression analysis with the Stitistical Package for Social Science (SPSS) software version 25. Partial regression testing (t test) is carried out to determine the effect of each independent variable on the dependent variable. If t-count > t-Table with a significant level <5% indicates that partially the independent variable has a significant effect on the dependent variable.

RESULTS

Respondents in this study were MSME taxpayers registered with the Regional Office of the Directorate General of Taxes (Regional Office of DGT) of Aceh Province. This research data was obtained by distributing questionnaires using google foorm. The total number of respondents collected was 397 people. The proportionate sampling method used for sample classification based on business groups is divided into three groups, namely micro businesses by 40%, small businesses by 30%, and medium businesses by 30%. Furthermore, the sample classification based on district/city was divided into twenty-three groups of districts/cities in Aceh Province. Each district/city had a total of 17 to 18 respondents. The percentage is a calculation based on the number of samples divided by the number of districts/cities. This is done so that sample respondents can represent each district / city. Information on the characteristics of respondents in this study is presented in Table 3.

Table 3 Characteristics of Respondents

No.	Characteristics of Respondents	Frequency (N)	Percentage (%)
1	Gender		
	Male	168	42,3
	Female	229	57,7
		397	100
2	Total District/City		
	Kabupaten Aceh Selatan	17	4,3
	Kabupaten Aceh Tenggara	17	4,3
	Kabupaten Aceh Timur	17	4,3
	Kabupaten Aceh Tengah	17	4,3
	Kabupaten Aceh Barat	18	4,5
	Kabupaten Aceh Besar	18	4,5
	Kabupaten Pidie	17	4,3
	Kabupaten Aceh Utara	17	4,3
	Kabupaten Simeulue	17	4,3
	Kabupaten Aceh Singkil	17	4,3
	Kabupaten Bireun	18	4,5
	Kabupaten Aceh Barat Daya	17	4,3
	Kabupaten Gayo Lues	17	4,3
	Kabupaten Aceh Jaya	17	4,3
	Kabupaten Nagan Raya	18	4,5
	Kabupaten Aceh Tamiang	17	4,3
	Kabupaten Bener Meriah	17	4,3
	Kabupaten Pidie Jaya	17	4,3
	Kota Banda Aceh	18	4,5
	Kota Sabang	17	4,3
Kota Lhokseumawe	18	4,5	
Kota Langsa	17	4,3	
Kota Subulussalam	17	4,3	
	Total	397	100
3	Business Fields		
	Trading Business	237	59,7
	Service Business	160	40,3
	Total	397	100
4	Turnover		
	Micro Business	159	40,0
	Small Business	119	30,0
	Medium Enterprises	119	30,0
	Total	397	100

Source: Primary data processed (2023), SPSS output version 25

Based on Table 3, it can be illustrated that the results of distributing questionnaires to 397 respondents, respondents with female gender dominate with a total number of 229 respondents, while the number of male respondents is 168 people. Furthermore, based on the Regency / City, the number of respondents is spread between 17 people to 18 people in each region. The characteristics of respondents based on the field of business are also spread in several types of business fields.

Data Quality Test Results

The results of the data quality test in this study are validity test and reliability test. Validity testing uses Pearson product-moment coefficient of correlations, while reliability testing is done using Cronbach Alpha. Based on the validity test results, 34 questionnaire statements have a significance value <0.05 , so each questionnaire statement used is valid. The reliability test results show that all variables in this study have a Cronbach Alpha value > 0.6 , so it can be concluded that all variable instruments are reliable. The results of validity and reliability testing can be seen in Table 4.

Table 4 Validity and Reliability Test Results

Variabel	Item	Sig. (2-tailed)	R _{Hitung}	Ket Validitas	Cronbach Alpha	Ket Reliabilitas
Taxpayer Compliance	KWP1	0,000	0,640	Valid	0,800	Reliabel
	KWP2	0,000	0,648	Valid		
	KWP3	0,000	0,642	Valid		
	KWP4	0,000	0,639	Valid		
	KWP5	0,000	0,643	Valid		
	KWP6	0,000	0,656	Valid		
	KWP7	0,000	0,650	Valid		
	KWP8	0,000	0,644	Valid		
Socialization Taxation	SP1	0,000	0,652	Valid	0,795	Reliabel
	SP2	0,000	0,650	Valid		
	SP3	0,000	0,626	Valid		
	SP4	0,000	0,642	Valid		
	SP5	0,000	0,629	Valid		
	SP6	0,000	0,640	Valid		
	SP7	0,000	0,649	Valid		
	SP8	0,000	0,639	Valid		
Taxpayer Awareness	KsWP1	0,000	0,661	Valid	0,739	Reliabel
	KsWP2	0,000	0,642	Valid		
	KsWP3	0,000	0,671	Valid		
	KsWP4	0,000	0,672	Valid		
	KsWP5	0,000	0,654	Valid		
	KsWP6	0,000	0,650	Valid		
Taxation Knowledge	PP1	0,000	0,610	Valid	0,814	Reliabel
	PP2	0,000	0,619	Valid		
	PP3	0,000	0,587	Valid		
	PP4	0,000	0,619	Valid		
	PP5	0,000	0,620	Valid		
	PP6	0,000	0,616	Valid		
	PP7	0,000	0,603	Valid		
	PP8	0,000	0,630	Valid		
	PP9	0,000	0,471	Valid		
	PP10	0,000	0,503	Valid		
	PP11	0,000	0,514	Valid		
	PP12	0,000	0,487	Valid		

Uji Hipotesis

Hypothesis testing in this study uses multiple regression analysis with the t test to determine the effect of taxation socialization, taxpayer awareness and tax knowledge on MSME taxpayer compliance in Aceh Province. The results of the H1 test obtained the t-count value for the tax socialization variable of 7.556 while the t-table value is 1.966 and the significance level is 0.000, so the tax socialization affects the compliance of MSME taxpayers, so H1 is accepted. The positive correlation between tax socialization and taxpayer compliance indicates that the more frequent the socialization, the higher the level of compliance of MSME taxpayers.

The results of the H2 test obtained the t value for the taxpayer awareness variable of 7.271 while the t-table value is 1.966 and the significance level is 0.000, so taxpayer awareness affects MSME taxpayer compliance, so H2 is accepted. The positive correlation between taxpayer awareness and taxpayer compliance indicates that the higher the awareness possessed by MSME taxpayers, the higher the level of MSME taxpayer compliance.

The results of the H3 test obtained the t value for the tax knowledge variable of 3.168 while the t-table value is 1.966 and the significance level is 0.002, so tax knowledge affects MSME taxpayer compliance, so H3 is accepted. The positive correlation between taxation knowledge and taxpayer compliance indicates that the more knowledge MSME taxpayers have, the higher the level of compliance of MSME taxpayers.

The correlation coefficient (R) test results show a value of 0.759 indicating that the degree of relationship (correlation) between the independent variable and the dependent variable is 75.9%. This means that MSME taxpayer compliance in the Regency / City of Aceh Province has something to do with the factors of taxation socialization (X1), taxpayer awareness (X2), and taxation knowledge (X3). Furthermore, the coefficient of determination (R square) shows a value of 0.577, which means that 57.7% of changes in taxpayer compliance are influenced by tax socialization variables (X1), taxpayer awareness (X2), and taxation knowledge (X3), while the remaining 42.3% is influenced by other variables not used in this study. The results of hypothesis testing and R square determination test are presented in Table 6.

Table 6 Hypothesis Test Results and Determination Test R Square

		Coefficients ^a			t	Sig.
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	.650	.245		.265	.008
	SP	.332	.044	.331	7.556	.000
	KsWP	.371	.051	.318	7.271	.000
	PP	.113	.036	.139	3.168	.002

a. Dependent Variable: KWP

R : .759

R Square : .577

Adjusted R Square : .563

Source: Primary data processed (2023), SPSS output version 25

DISCUSSION

The results of testing H1 show that tax socialization affects the compliance of MSME taxpayers in the Regency / City of Aceh Province. The results of this study are consistent or in accordance with the results of previous studies used as references in this study, such as research conducted by Vousinas (2017); Wardani & Wati (2018); Pitaloka et al., (2018); Widiastini & Supadmi (2019); and Tirani et al., (2020). Tax socialization plays an important role in efforts to increase taxpayer compliance with their tax obligations. The attitude of taxpayers towards tax

socialization is related to the planned behavior theory used, namely perceived behavioral control (PBC) which is an explanation of the control beliefs factor, where the socialization will make it easier for taxpayers to better understand many things about taxation. With the socialization activities, it is hoped that it can increase public understanding in the field of taxation, thus having an impact on increasing taxpayer compliance.

The results of testing H2 show that taxpayer awareness affects the compliance of MSME taxpayers in the Regency / City of Aceh Province. The results of this study are consistent or in accordance with the results of previous studies used as references in this study, such as research conducted by Vousinas (2017); Wardani & Wati (2018); Pitaloka et al (2018); Widiastini & Supadmi (2019); Tirani et al (2020); Mustafa & Humta (2021); and Karnowat (2021). Taxpayer awareness is closely related to the intention of the taxpayer. In the Planned of Behavior (TPB) theory, it is stated that individual behavior is basically based on the intention to behave. Thus, if the taxpayer has a positive intention in himself to fulfill his tax obligations, it means that the awareness in the taxpayer increases. However, in this study, the hypothesis that taxpayer awareness affects taxpayer compliance is not directly proportional to the reality found in the field, because there are still taxpayers who do not have self-awareness to fulfill their tax obligations.

The results of testing H3 show that tax knowledge affects the compliance of MSME taxpayers in the Regency / City of Aceh Province. This is in accordance with the hypothesis that has been made, namely tax knowledge affects the compliance of MSME taxpayers in the Regency / City of Aceh Province. The results of this study are consistent or in accordance with the results of previous studies used as references in this study, such as research conducted by Lianty et al., (2017); Wiranatha & Rasmini (2017); Rahayu (2017); Sari & Fidiana, (2017); Winoto (2018); Indrawan & Binekas (2018); Awaliyah & Purwanti (2018); and Sutarjo & Effendi (2020). Tax knowledge is closely related to the theory of Planned of Behavior (TPB). This is reflected in the normative beliefs factor, which is formed based on social pressure and motivation to carry out tax obligations. Taxpayers who have a high level of tax knowledge tend to comply with the tax regulations they know. Taxpayers with a broad level of knowledge have enough information that they will use in making tax decisions. The taxpayer will think about the impact that will arise from the actions he takes.

CONCLUSION

The purpose of this study was to examine the effect of tax socialization, taxpayer awareness and tax knowledge on MSME taxpayer compliance in Aceh Province. The results showed that taxation socialization, taxpayer awareness and tax knowledge had an effect on MSME taxpayer compliance in Aceh Province. This proves that the more frequent tax socialization activities, the higher the level of awareness of taxpayers and the more knowledge related to taxation owned by taxpayers, it can increase the compliance of MSME taxpayers in Aceh Province.

Suggestion

This research has several limitations. First, this study only uses a population and sample of MSME taxpayers who have been registered at the Regional Office of the DGT of Aceh Province so

that the research cannot see differences in opinion according to MSME taxpayers who have been registered with MSME actors who have not been registered as taxpayers. Second, this study only tests several factors, while there are many other variables that can be considered to assess the compliance of MSME taxpayers, such as tax bleaching factors, tax payment mechanisms, and tax rates. Third, this study uses the theory of planned behavior that has often been used by previous studies. And finally, this study only uses one data collection technique, namely a questionnaire in the form of a google form, so that the research results cannot be described in detail.

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