ABSTRACT

This study aims to examine the effect of tax socialization, tax understanding, tax awareness, and perception of tax regulations on tax reporting compliance of individual taxpayers (WPOP) among MSMEs at KPP Pratama Semarang Candisari. This research employs a quantitative approach using primary data collected through questionnaires distributed to 126 respondents selected using purposive sampling.

The data analysis methods include instrument testing (validity and reliability), classical assumption tests, multiple linear regression analysis, t-test (partial), F-test (simultaneous), and coefficient of determination (R^2). The results show that partially, tax understanding and tax awareness have a positive and significant effect on tax reporting compliance. Meanwhile, tax socialization and perception of tax regulations do not have a significant effect on tax reporting compliance. Simultaneously, all independent variables have a significant effect on tax reporting compliance. The coefficient of determination (Adjusted R Square) is 0.517, indicating that 51.7% of the variation in tax reporting compliance can be explained by the variables in this study, while the remaining 48.3% is influenced by other factors outside the model.

These findings indicate that internal factors such as taxpayer understanding and awareness play a more dominant role in improving tax reporting compliance compared to external factors such as socialization and perception of tax regulations. Therefore, the Directorate General of Taxes is recommended to enhance practical and easily understandable tax education and to promote continuous development of tax awareness among taxpayers.

Keywords: Tax Compliance, Tax Socialization, Tax Understanding, Tax Awareness, Perception of Tax Regulations, MSMEs