The Influence of Tax Knowledge, Taxpayer Awareness, and Tax Penalties on the Compliance of Micro, Small, and Medium Enterprises (MSMEs) in Jember Regency

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ABSTRACT

This research aims to elucidate the influence of tax knowledge, taxpayer taxpayer awareness, and tax penalties on the compliance level of micro, small, and medium enterprises (MSMEs) in Jember Regency. The research employs a quantitative approach, collecting data through Likert-scale questionnaires distributed to MSME taxpayers in the Sumbersari Subdistrict of Jember Regency. The data analysis methods used in this study include data quality testing, classical assumption testing, multiple linear regression analysis, and hypothesis testing using t-tests, F-tests, and coefficient of determination tests.The results of this research indicate that tax knowledge, taxpayer awareness, and tax penalties significantly influence the compliance of micro, small, and medium enterprise taxpayers in Jember Regency, both partially and simultaneously.