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Taxpayer Awareness among Culinary MSMEs in Addressing Tax Digitalization in the Coretax Era: The Effects of Tax Literacy, Tax Socialization, and Tax Fairness in Medan Tembung District

Christina Agustin Kidam[1] Audra Nailufar[2], Abadi Lase[3], Mike Febry Mahrani Sinaga[4]
Sekolah Tinggi Ilmu Ekonomi Eka Prasetya
Jl. Merapi No.8, Pusat Pasar, Kec. Medan Kota, Kota Medan, North Sumatra, 20212, Indonesia[1,2,3,4]

Email: christinaagustin25@gmail.com

ABSTRACT

This study aims to analyze the effects of tax literacy, tax socialization, and tax fairness on taxpayer awareness among culinary MSMEs in Medan Tembung District. This study employed a quantitative approach using primary data and a saturated sampling technique involving 125 MSMEs. The data were analyzed using multiple linear regression, t-test, F-test, and the coefficient of determination (Adjusted R^2). The results indicate that Tax Literacy has a positive and significant effect on Tax Awareness, with a calculated t-value of 4.945 > the critical t-value of 1.979. Tax Socialization also has a positive and significant effect, with a calculated t-value of 6.126 > the critical t-value of 1.979, while Tax Fairness has a positive and significant effect, with a calculated t-value of 3.936 > the critical t-value of 1.979. Simultaneously, Tax Literacy, Tax Socialization, and Tax Fairness have a significant effect on Tax Awareness, with a calculated F-value of 42.682 > the critical F-value of 2.68. The R^2 value of 0.514 indicates that tax literacy, tax socialization, and tax fairness explain 51.4% of the variation in Tax Awareness, while the adjusted R^2 of 0.502 represents 50.2% after adjustment.

Keywords: Tax Awareness, Tax Literacy, Tax Socialization, Tax Fairness, Coretax, Culinary MSMEs

INTRODUCTION

Taxation constitutes a fundamental source of national income that supports government expenditure, infrastructure development, and public services. The introduction of digital tax administration through the Coretax system represents the government's effort to enhance administrative efficiency and encourage taxpayer compliance. Nevertheless, achieving these objectives requires sufficient awareness among taxpayers to fulfill their responsibilities voluntarily and honestly. According to Komala and Elen (2021), tax awareness reflects an individual's willingness to carry out tax responsibilities with sincerity and integrity. Despite ongoing digital transformation, tax awareness among culinary MSMEs in Medan Tembung District remains a concern. A preliminary survey conducted in September 2026 involving 30 business operators revealed that 40% lacked adequate understanding of their tax responsibilities, 56.7% did not consistently comply voluntarily, and 50% failed to submit tax reports regularly within the prescribed deadlines. These findings suggest shortcomings in taxpayers' understanding, implementation, and reporting of their fiscal obligations.

Several factors may contribute to this situation, particularly tax literacy, tax socialization, and tax fairness. Tax literacy encompasses knowledge of taxation principles,

regulations, and administrative procedures, enabling individuals to recognize and fulfill their responsibilities (Sari et al., 2025). Tax socialization involves the dissemination of taxation-related information by the Directorate General of Taxes to improve public understanding (Pristina et al., 2024). Meanwhile, tax fairness concerns taxpayers' perceptions of equitable treatment within the taxation system, which may strengthen public trust and encourage voluntary compliance (Mu'Arif & Lestari, 2023). Preliminary observations indicate that culinary MSME operators in Medan Tembung District still encounter difficulties understanding tax regulations and digital procedures, receive insufficient taxation-related information, and express concerns regarding the fairness of tax rates and government services. These circumstances may weaken their willingness and consistency in fulfilling tax obligations.

Previous investigations by Andreas and Savitri (2015), Herawati et al. (2022), Gulo and Pubra (2024), Purba and Yusuf (2022), Hidayat et al. (2025), and Supriyati et al. (2025) have explored various determinants of tax awareness and compliance. However, differences in research subjects and findings indicate opportunities for further examination, particularly among culinary MSMEs. Therefore, this research investigates the partial and simultaneous effects of tax literacy, tax socialization, and tax fairness on tax awareness among culinary MSME operators in Medan Tembung District. Although the study is conducted amid the implementation of Coretax, it does not specifically assess system utilization or adaptation. The findings are expected to enrich taxation research and provide practical considerations for developing more effective tax education and outreach strategies for MSME operators.

LITERATURE REVIEW

Grand Theory

This study applies Attribution Theory proposed by Heider (1958), which explains that individual behavior is influenced by internal and external factors (Heider, 1958; Kelley & Michela, 1980). Tax literacy represents an internal factor because personal knowledge influences taxpayers' understanding of their responsibilities, whereas tax socialization constitutes an external factor through information and guidance provided by tax authorities. Additionally, Equity Theory (Adams, 1965) explains tax fairness through individuals' evaluation of the balance between their contributions and the benefits received (Kaplan et al., 1986). These theories underpin the relationship between tax literacy, tax socialization, tax fairness, and tax awareness.

Tax Awareness

Komala and Elen (2021), Priyatna (2023), and Indrayani et al. (2022) define tax awareness as taxpayers' understanding of their fiscal responsibilities and willingness to fulfill them voluntarily, honestly, and in accordance with applicable regulations. According to Zulkifli (2022), tax awareness is measured through three indicators: understanding tax obligations, fulfilling tax responsibilities, and submitting tax reports.

Tax Literacy

Sari et al. (2025), Francis and Laksmi (2024), and Pandiangan et al. (2025) describe tax literacy as taxpayers' knowledge and capability to comprehend taxation principles, regulations, administrative procedures, and associated responsibilities. According to Sari et al. (2025), its measurement covers general taxation knowledge, understanding of tax administration procedures, and comprehension of applicable legal provisions.

Tax Socialization

According to Pristina et al. (2024), Pitaloka et al. (2022), and Pebriansyah et al. (2024), tax socialization involves educational activities, information dissemination, and guidance

intended to improve public understanding of taxation. Silalahi and Herawati (2024) identify four indicators for measuring tax socialization: learning about taxation, consulting tax professionals, participating in community activities, and selecting available tax education programs.

Tax Fairness

Mu'Arif and Lestari (2023), Putri et al. (2025), and Candra (2025) explain tax fairness as the equitable implementation of taxation policies, considering taxpayers' financial circumstances, legal rights, and economic conditions. According to Zulkifli (2022), tax fairness can be assessed through general fairness, government reciprocity, special tax provisions, tax rate structure, and self-interest.

Conceptual Framework

Tax literacy (X1) is expected to increase tax awareness (Y) because adequate knowledge enables taxpayers to understand their obligations, as explained by Attribution Theory. This relationship is supported by Herawati et al. (2022). Tax socialization (X2) may also strengthen tax awareness through external information and educational support from tax authorities, as examined by Andreas and Savitri (2015) and Purba and Yusuf (2022). Furthermore, tax fairness (X3) is expected to encourage tax awareness because equitable tax treatment can strengthen taxpayers' willingness to fulfill their responsibilities, consistent with Equity Theory (Adams, 1965) and the findings of Supriyati et al. (2025). Accordingly, all three variables are hypothesized to have positive effects on tax awareness among culinary MSMEs in Medan Tembung District.

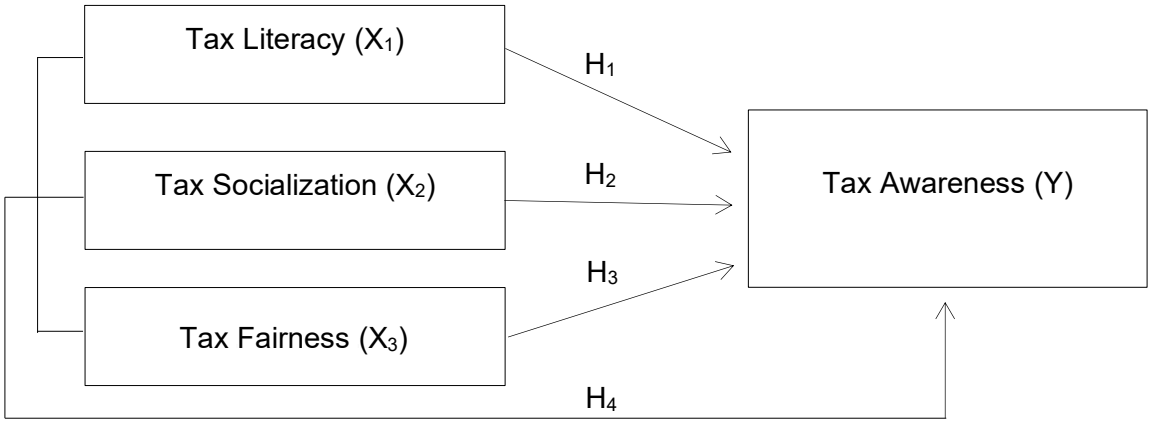


Figure 1. Conceptual Framework

Tax literacy encompasses taxpayers' knowledge of tax regulations, rights, responsibilities, and administrative procedures. According to Attribution Theory (Heider, 1958), knowledge represents an internal factor that shapes individual understanding and behavior. Greater tax literacy is therefore expected to strengthen awareness of tax obligations. Herawati et al. (2022) demonstrated a significant relationship between tax literacy and tax awareness. Hence, the first hypothesis is formulated as follows:
H_1: Tax Literacy significantly influences Tax Awareness among culinary MSMEs in Medan Tembung District.

Tax socialization involves providing taxation-related information and guidance to taxpayers. Under Attribution Theory, external information can shape individual understanding and responses toward taxation. Effective socialization may consequently improve taxpayers' awareness and willingness to fulfill their responsibilities. Relevant findings have been examined by Andreas and Savitri (2015) and Purba and Yusuf (2022). Thus, the second hypothesis is proposed:

H_2: Tax Socialization significantly influences Tax Awareness among culinary MSMEs in Medan Tembung District.

Tax fairness reflects taxpayers' assessments of equitable tax collection, financial burdens, and government benefits. Equity Theory (Adams, 1965) suggests that individuals evaluate fairness by comparing their contributions with the outcomes obtained. Positive perceptions of tax equity may encourage trust and awareness in fulfilling fiscal responsibilities. Supriyati et al. (2025) also explored the relevance of tax justice to taxpayer awareness and compliance. Accordingly, the third hypothesis is formulated:
H_3: Tax Fairness significantly influences Tax Awareness among culinary MSMEs in Medan Tembung District.

Tax awareness may develop through the combined influence of taxation knowledge, access to relevant information, and perceptions of equitable treatment. Tax literacy strengthens comprehension, tax socialization facilitates information acquisition, while tax fairness shapes taxpayers' attitudes toward their obligations. Therefore, these three variables are expected to collectively contribute to tax awareness. The fourth hypothesis is stated as follows:
H_4: Tax Literacy, Tax Socialization, and Tax Fairness simultaneously have a significant influence on Tax Awareness among culinary MSMEs in Medan Tembung District.

RESEARCH METHOD

This research adopted a quantitative design, utilizing primary information gathered through questionnaires distributed to culinary MSMEs in Medan Tembung District between June 1 and September 30, 2026. Each business represented the research unit, while its owner or manager familiar with taxation matters served as the respondent. Population data obtained from Statistics Indonesia (BPS) identified 137 businesses. Saturated sampling was applied by inviting all eligible businesses to participate. Of these, 125 submitted completed questionnaires, representing a 91.24% response rate. Consequently, 125 valid responses were included in the final analysis, with one participant representing each business. The research conclusions are limited to the businesses covered by the identified population records.

The research instrument comprised 30 questionnaire statements distributed across four variables: Tax Awareness (Y), with six items addressing understanding, fulfillment, and reporting of tax obligations; Tax Literacy (X1), with six items measuring general taxation knowledge, administrative procedures, and regulatory comprehension; Tax Socialization (X2), with eight items examining tax education, consultations with tax professionals, community participation, and involvement in socialization programs; and Tax Fairness (X3), with ten items assessing general equity, government reciprocity, special tax provisions, tax rates, and personal interests. All statements employed a five-level Likert scale, ranging from Strongly Agree (5) to Strongly Disagree (1), with higher scores representing stronger measured constructs. The questionnaire was written in Indonesian to ensure respondent comprehension.

Data processing was conducted using the Statistical Package for the Social Sciences (SPSS). The analytical procedures comprised validity and reliability assessments, classical assumption examinations involving normality, heteroscedasticity, and multicollinearity tests, followed by multiple linear regression analysis. Hypothesis evaluation was performed through partial significance testing (t-test), simultaneous significance testing (F-test), and the coefficient of determination (R^2) to assess the explanatory capacity of the proposed model.

RESULT

Respondent Characteristics

The demographic profile of 125 respondents shows that most were male (62.4%), aged 30 to 40 years (52%), held bachelor's degrees (56%), and earned monthly incomes exceeding IDR 20,000,000 (64%).

Validity Test

The questionnaire validity test involved 30 pilot respondents excluded from the main sample of 125 businesses. Item validity was evaluated using item-total correlation values against the critical r-value of 0.361 (df = 28; α = 5%, two-tailed). The test results are presented below:

Table 1.
Validity Test Results

Statement	r_{hitung}	r_{table}	Criteria	Information
Tax Literacy				
1	0.887	0.361	$r_{hitung} > r_{table}$	Valid
2	0.829	0.361	$r_{hitung} > r_{table}$	Valid
3	0.888	0.361	$r_{hitung} > r_{table}$	Valid
4	0.842	0.361	$r_{hitung} > r_{table}$	Valid
5	0.850	0.361	$r_{hitung} > r_{table}$	Valid
6	0.860	0.361	$r_{hitung} > r_{table}$	Valid
Tax Socialization				
1	0.841	0.361	$r_{hitung} > r_{table}$	Valid
2	0.764	0.361	$r_{hitung} > r_{table}$	Valid
3	0.637	0.361	$r_{hitung} > r_{table}$	Valid
4	0.801	0.361	$r_{hitung} > r_{table}$	Valid
5	0.699	0.361	$r_{hitung} > r_{table}$	Valid
6	0.705	0.361	$r_{hitung} > r_{table}$	Valid
7	0.824	0.361	$r_{hitung} > r_{table}$	Valid
8	0.666	0.361	$r_{hitung} > r_{table}$	Valid
Tax Fairness				
1	0.894	0.361	$r_{hitung} > r_{table}$	Valid
2	0.864	0.361	$r_{hitung} > r_{table}$	Valid
3	0.867	0.361	$r_{hitung} > r_{table}$	Valid
4	0.820	0.361	$r_{hitung} > r_{table}$	Valid
5	0.815	0.361	$r_{hitung} > r_{table}$	Valid
6	0.788	0.361	$r_{hitung} > r_{table}$	Valid
7	0.514	0.361	$r_{hitung} > r_{table}$	Valid
8	0.476	0.361	$r_{hitung} > r_{table}$	Valid
9	0.496	0.361	$r_{hitung} > r_{table}$	Valid
10	0.515	0.361	$r_{hitung} > r_{table}$	Valid
Tax Awareness				
1	0.541	0.361	$r_{hitung} > r_{table}$	Valid
2	0.856	0.361	$r_{hitung} > r_{table}$	Valid
3	0.801	0.361	$r_{hitung} > r_{table}$	Valid
4	0.926	0.361	$r_{hitung} > r_{table}$	Valid
5	0.797	0.361	$r_{hitung} > r_{table}$	Valid
6	0.908	0.361	$r_{hitung} > r_{table}$	Valid

Source: Processed Research Data, 2026

The table above shows that the validity test results for all variables indicate that all Corrected Item-Total Correlation values are greater than the critical r-value (r-table) of 0.361. Therefore, all questionnaire statement items for all variables are considered valid and can be used in the study.

Reliability Test

The reliability test was conducted on a pilot sample consisting of thirty respondents outside the research sample (Wahyuni, 2025). The results of the reliability test are presented below:

Table 2.
Reliability Test Results

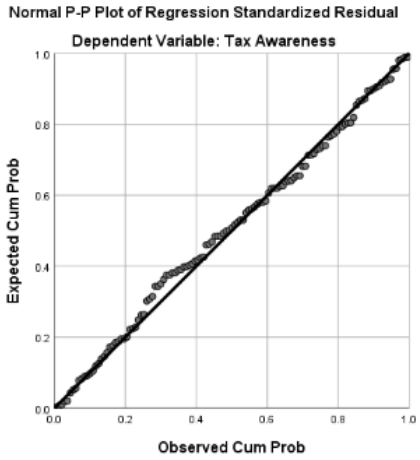
Variable	Cronbach's Alpha	N of Items
Tax Literacy	0.927	6
Tax Socialization	0.881	8
Tax Fairness	0.888	10
Tax Awareness	0.888	6

Source: Processed Research Data, 2026

The reliability analysis revealed Cronbach's Alpha coefficients of 0.927 for Tax Literacy, 0.881 for Tax Socialization, 0.888 for Tax Fairness, and 0.888 for Tax Awareness. Since all coefficients exceed the minimum acceptance criteria of 0.60 and the recommended threshold of 0.70, all research instruments demonstrate satisfactory internal consistency and are considered reliable for subsequent analysis.

Normality Test

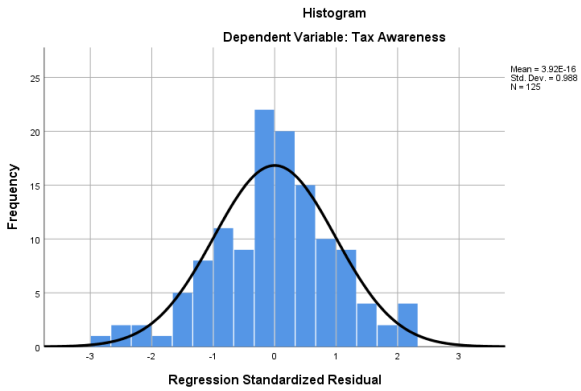
The normality assessment was performed to determine whether regression residuals followed a normal distribution. The evaluation involved a histogram, Normal P-P Plot, and One-Sample Kolmogorov-Smirnov test. A normally distributed pattern is indicated by a bell-shaped histogram and data points aligned around the diagonal reference line (Wahyuni, 2018). The histogram results are displayed below:



Source: Processed Research Data, 2026

Figure 2. Normal Probability Plot Regression Graph

The data points are clustered around and follow the diagonal line, indicating that the regression model residuals are normally distributed.



Source: Processed Research Data, 2026

Figure 3. Histogram Graph

The histogram displays a bell-shaped curve with no noticeable left or right skew, indicating that the residuals are normally distributed and meet the normality assumption. The results of the normality test using the One-Sample Kolmogorov-Smirnov test are presented below:

Table 3.
One-Sample Kolmogorov Smirnov Test

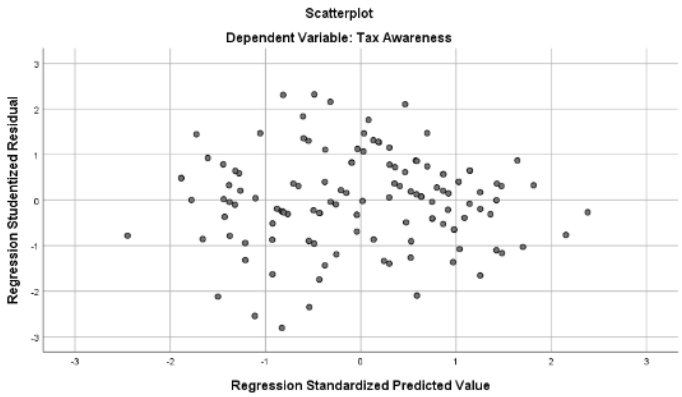
	Unstandardized Residual
N	125
Asymp. Sig. (2-tailed)	.200[c,d]

Source: Processed Research Data, 2026

The Kolmogorov-Smirnov test produced a significance value of 0.200, reported as p ≥ 0.200 because it represents the lower bound of the true significance level. Since this exceeds 0.05, no significant deviation from normality was detected in the regression residuals. Combined with the Normal Probability Plot and histogram results, these findings indicate that the residual normality assumption is satisfied. This conclusion applies to the regression residuals, not the raw questionnaire scores.

Heteroscedasticity Test

The heteroscedasticity test examines whether regression residuals have constant variance. A good regression model should satisfy the homoscedasticity assumption, as unequal residual variance may affect estimation efficiency and hypothesis testing (Wahyuni, 2025). The test results are presented in the following table:



Source: Processed Research Data, 2026

Figure 4. Scatterplot Graph

The scatterplot shows residuals distributed above and below zero without a clear pattern,

suggesting no evident heteroscedasticity. However, this visual assessment is not supported by a formal test. Linearity, response independence, and influential observations were also not examined, representing limitations of the study.

Multicollinearity Test

The multicollinearity test examines whether strong linear correlations exist among the independent variables, which could affect regression estimates. The test results are presented in the following table:

Table 4.
Multicollinearity Test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Tax Literacy	.816	1.226
	Tax Socialization	.819	1.221
	Tax Fairness	.994	1.006

a. Dependent Variable: Tax Awareness
Source: Processed Research Data, 2026

Based on the table above, all variables have tolerance values greater than 0.1 and VIF values less than 10. Therefore, it can be concluded that no multicollinearity problem was identified.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the effect of two or more independent variables on a dependent variable. The results of the analysis are presented in the following table:

Table 5.
Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	2.591	1.826	
	Tax Literacy	.313	.063	.347
	Tax Socialization	.318	.052	.429
	Tax Fairness	.159	.040	.250

a. Dependent Variable: Tax Awareness
Source: Processed Research Data, 2026

Tax Awareness = 2,591 + 0,313 Tax Literacy + 0,318 Tax Socialization + 0,159 Tax Fairness + e

The regression equation uses the unstandardized coefficients (B) from Table 5. The constant of 2.591 represents the predicted Tax Awareness score when all independent variables equal zero, although this has limited practical meaning because zero may fall outside the questionnaire scale. The coefficients indicate that, holding other variables constant, a one-unit increase in Tax Literacy, Tax Socialization, and Tax Fairness is associated with increases of 0.313, 0.318, and 0.159 units in predicted Tax Awareness, respectively.

Partial Hypothesis Testing (t-test)

The partial test is used to assess the significance of the partial regression coefficients. This test is conducted to determine the partial effect of the independent variables on the dependent variable by examining the t-value at a 5% significance level (Wahyuni, 2021). The results of the partial hypothesis testing are presented in the following table:

Table 6.
Partial Hypothesis Testing

Model		t	Sig.
1	(Constant)	1.419	.158
	Tax Literacy	4.945	<.001
	Tax Socialization	6.126	<.001
	Tax Fairness	3.936	<.001

a. Dependent Variable: Tax Awareness
Source: Processed Research Data, 2026

The critical t-value for a two-tailed test at α = 0.05, with df = 121 (125 − 3 − 1), is 1.980. Tax Literacy (t = 4.945, p < 0.001), Tax Socialization (t = 6.126, p < 0.001), and Tax Fairness (t = 3.936, p < 0.001) all exceed the critical value. Therefore, all three variables have positive and significant individual effects on Tax Awareness, holding the other predictors constant.

Simultaneous Hypothesis Testing (F-test)
The F-test examines whether the independent variables jointly affect the dependent variable. The results are presented below:
Table 7.
Simultaneous Hypothesis Testing

Model		F	Sig.
1	Regression	42.682	.000[b]
	Residual		
	Total		

a. Dependent Variable: Tax Awareness
b. Predictors: (Constant), Tax Fairness, Tax Socialization, Tax Literacy
Source: Processed Research Data, 2026

At α = 0.05, the critical F-value is 2.68 (df1 = 3, df2 = 121). The calculated F-value of 42.682 exceeds this value, with p < 0.001. Therefore, the null hypothesis is rejected, indicating that Tax Literacy, Tax Socialization, and Tax Fairness jointly have a significant effect on Tax Awareness among culinary MSMEs in Medan Tembung District. This supports H_4 but does not establish the individual significance of each variable, which is determined through t-tests.

Coefficient of Determination
The coefficient of determination measures the ability of the independent variables to explain variations in the dependent variable. Its value ranges from 0 to 1, with values closer to 1 indicating greater explanatory power of the model. The results are presented in the following table:
Table 8.
Coefficient of Determination Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.717[a]	.514	.502	2.772

a. Predictors: (Constant), Tax Fairness, Tax Socialization, Tax Literacy
b. Dependent Variable: Tax Awareness
Source: Processed Research Data, 2026

The model summary shows R = 0.717, R^2 = 0.514, Adjusted R^2 = 0.502, and a standard error of 2.772. The R^2 indicates that Tax Literacy, Tax Socialization, and Tax Fairness explain 51.4% of the variation in Tax Awareness, while the remaining 48.6% is unexplained by the model. After adjustment for the number of predictors and sample size, the explained variation is 50.2%.

Variable Contribution
Contribution analysis distributes the explained variation (R^2) among independent variables by multiplying each standardized beta coefficient by its zero-order correlation with the dependent variable (Table 9). These products sum to R^2 and indicate relative contributions, not unique effects or causal relationships.

Table 9.
Variable Contribution Test Results

Variable	Standardized Coefficents Beta	Coefficents Correlation
Tax Literacy (X_1)	0.347	0.548
Tax Socialization (X_2)	0.429	0.585
Tax Fairness (X_3)	0.250	0.291

Source: Processed Research Data, 2026

The partial contributions of Tax Literacy, Tax Socialization, and Tax Fairness to Tax Awareness are 19.02%, 25.10%, and 7.28%, respectively. Combined, the three variables explain 51.40% of the variation in Tax Awareness, while the remaining 48.60% is unexplained by the research model.

DISCUSSION

Effect of Tax Literacy on Tax Awareness
Tax Literacy refers to taxpayers' understanding of tax information, regulations, rights, and obligations. The results show a positive and significant effect on Tax Awareness, with a regression coefficient of 0.313, t-value of 4.945, and $p < 0.001$. Since the calculated t-value exceeds the critical value of 1.980, the hypothesis is supported. This indicates that culinary MSME operators with higher reported tax literacy tend to have higher tax awareness. This finding is consistent with Gulo and Purba (2024) and Herawati et al. (2022), who identified similar positive relationships among university students. Although the present study involves business operators with direct tax responsibilities, the consistency in findings does not establish that the relationship is identical across groups. From the perspective of Attribution Theory, tax knowledge may represent an internal factor influencing awareness. However, this mechanism was not directly tested, and the cross-sectional design cannot establish causality.

Effect of Tax Socialization on Tax Awareness
Tax Socialization involves disseminating information about tax regulations, rights, obligations, procedures, and benefits. The results indicate a positive and significant effect on Tax Awareness, with a regression coefficient of 0.318, t-value of 6.126, and $p < 0.001$. The calculated t-value exceeds the critical value of 1.980, supporting the hypothesis. This suggests that better tax socialization is associated with higher reported tax awareness among taxpayers. The finding is consistent with Hidayat et al. (2025) and Wulanningrat and Rachmawati (2023), who reported positive relationships between tax socialization and tax awareness. However, their studies used mediation models, so the comparison is limited to the direction of the relationship rather than the joint effect examined in this study.

Effect of Tax Fairness on Tax Awareness
Tax Fairness refers to taxpayers' perceptions of the fairness of the tax system, including tax treatment and burdens relative to their circumstances. The results reveal a positive and significant effect on Tax Awareness, with a regression coefficient of 0.159, t-value of 3.936, and $p < 0.001$. As the calculated t-value exceeds the critical value of 1.980,

the hypothesis is supported. This indicates that more positive perceptions of tax fairness are associated with higher reported tax awareness. The finding is consistent with Wulanningrat and Rachmawati (2023), who identified a similar relationship among MSME taxpayers in Bojonegoro using a PLS-based mediation model. The comparison is limited to the fairness-awareness relationship because of differences in research methods and settings. In line with Equity Theory, perceptions of fairness between taxes paid and benefits received may influence taxpayers' willingness to fulfill their obligations, although this mechanism was not directly tested.

Simultaneous Effect of Tax Literacy, Tax Socialization, and Tax Fairness on Tax Awareness

Tax Literacy, Tax Socialization, and Tax Fairness jointly contribute to Tax Awareness through taxpayers' understanding of obligations, access to tax information, and perceptions of tax fairness. The F-test shows a calculated value of 42.682, exceeding the critical value of 2.68, with $p < 0.001$. Therefore, the three variables have a significant joint effect on Tax Awareness. While previous studies by Gulo and Purba (2024), Hidayat et al. (2025), and Wulanningrat and Rachmawati (2023) support the individual relationships, the evidence for their combined effect is provided by this study's F-test. The R Square value of 0.514 indicates that the three independent variables explain 51.4% of the variation in Tax Awareness, while the remaining 48.6% is unexplained by the model. The Adjusted R Square of 0.502 indicates an adjusted explanatory power of 50.2%. These results should be interpreted cautiously because the data are self-reported and cross-sectional, and the Tax Awareness and Tax Literacy measures may contain overlapping content.

CONCLUSION

The findings indicate that Tax Literacy, Tax Socialization, and Tax Fairness each have a positive and significant effect on Tax Awareness among culinary MSMEs in Medan Tembung District, both individually and simultaneously. The R^2 value of 0.514 shows that these variables explain 51.4% of the variation in Tax Awareness, while the adjusted R^2 is 0.502. The remaining 48.6% is unexplained by the model. This study is limited to 125 businesses listed in one district, restricting the applicability of its findings. Self-reported data collected at a single point in time may involve perception bias and cannot capture changes in awareness. Potential overlap between Tax Awareness, compliance behavior, and Tax Literacy is another limitation. Therefore, the findings establish associations within the collected data, not causality or Coretax-specific effects.

RECOMMENDATION

Culinary MSMEs in Medan Tembung District are encouraged to improve their tax knowledge and participate actively in tax socialization activities. The Directorate General of Taxes and relevant institutions should provide clear, accessible, and needs-based information, evaluate socialization programs, and strengthen fairness and transparency in tax services. These initiatives require further evaluation to determine their effectiveness. Future researchers are encouraged to examine additional factors explaining the remaining 48.6% of variation in Tax Awareness and expand the research scope to other areas and business sectors.

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