Analyzing Tax Morale: The Influence of Socioeconomic, Job Performance, Tax Officer Job and Tax Knowledge

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ABSTRACT

The purpose of research to examine the influence of socioeconomic factors, job performance, tax officer roles, and tax knowledge on tax morale. The research uses a quantitative method and the research sample used a simple random sampling method. The research data were collected through the distribution of 100 questionnaires to MSME entrepreneurs in Batam City. Data analysis this research by multiple linear regression using SPSS software. The findings reveal that among the four independent variables job performance, tax officer roles and tax knowledge, were found to significantly influence the tax morale of MSME in Batam City. Conversely, the socioeconomic variable, which includes age, gender, religion, education level, marital status, and work experience, showed no significant effect on tax morale. This indicates that differences in individual characteristics are not the primary determinants in shaping tax morale within the MSME in Batam City.

Keywords: Tax morale; Socioeconomic, Job Performance, Tax Officer Job, Tax Knowledge

Analisis Moral Pajak: Pengaruh Sosial Ekonomi, Kinerja Pekerjaan, Peran Petugas Pajak dan Pengetahuan Perpajakan

ABSTRAK

Tujuan penelitian adalah untuk menguji pengaruh faktor sosioekonomi, kinerja pekerjaan, peran petugas pajak, dan pengetahuan pajak terhadap moral pajak. Penelitian ini menggunakan metode kuantitatif dan sampel penelitian menggunakan metode simple random sampling. Data penelitian dikumpulkan melalui penyebaran 100 kuesioner kepada pengusaha UMKM di Kota Batam. Analisis data penelitian ini dilakukan dengan regresi linier berganda menggunakan perangkat lunak SPSS. Hasil penelitian menunjukkan bahwa di antara empat variabel independen, kinerja pekerjaan, peran petugas pajak, dan pengetahuan pajak, ditemukan berpengaruh signifikan terhadap moral pajak UMKM di Kota Batam. Sebaliknya, variabel sosioekonomi, yang meliputi usia, jenis kelamin, agama, tingkat pendidikan, status perkawinan, dan pengalaman kerja, tidak menunjukkan pengaruh signifikan terhadap moral pajak. Hal ini menunjukkan bahwa perbedaan karakteristik individu bukanlah penentu utama dalam membentuk moral pajak UMKM di Kota Batam.

Kata Kunci *Moral Pajak; Sosial ekonomi; Kinerja pekerja; Peran Petugas Pajak; Pengetahuan Pajak*

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INTRODUCTION

In Indonesia, the MSME sector is the backbone of the economy that has an impact on economic growth. One of the cities with rapid economic growth, Batam City increased by more than 7% in 2023. This growth exceeds the growth of the Riau Islands Province and even nationally. One of the economic growth in Batam City is in the MSME sector (Burianto, 2024). Although the growth of MSMEs in Batam City continues to increase, taxpayers' awareness in reporting their tax obligations is still relatively low. This indicates that tax morale MSMEs in Batam City are not very good (Arifin & Ompusunggu, 2022).

Tax morale discuss the intrinsic motivation of individuals to carry out their tax obligations voluntarily (Kusumadewi & Dyarini, 2022). The moral obligation to taxation itself is not mandatory, but is determined by the taxpayer's conscience and the depth of his personal morality (Aska & Umaimah, 2023). Because the extent to which MSMEs are willing to pay taxes and the willingness to report taxes is best explained by tax morale (Kumi & Bannor, 2023).

Tax morale generally formed from a person's age, parents' attitudes, relatives, and social and cultural environment (Crnogorac & Lago-Peñas, 2020). It was also revealed that tax morale decreases as the company grows in size and as revenue increases. Taxpayers' willingness to voluntarily settle tax obligations increases when they feel trust in tax officers (Kumi & Bannor, 2023). Tax knowledge not only refers to applicable laws, decisions and also circulars or decrees of the minister of finance, but also in the form of technical abilities and skills to calculate taxes payable. Knowledge and insight from taxpayers will later have an impact on tax morale (Marsilla & Fauzihardani, 2023).

Several studies have been conducted on the things that affect tax morale. According to (Crnogorac & Lago-Peñas, 2020; Kumi & Bannor, 2023; Meilani & Inayati, 2024) stating that age, gender, education, and marital status have an influence on tax morale. However, this is different from previous research by (Bujupi, 2024; Rahmawati & Dwijayanto, 2021) which states that age, gender, education level, and marital status have no influence on the tax morale. There is also research on the size of the business, monthly sales and awards received have an effect on the tax morale (Kumi & Bannor, 2023). However, research (Crnogorac & Lago-Peñas, 2020) stating that monthly sales have no effect on tax morale. Research (Crnogorac & Lago-Peñas, 2020; Kumi & Bannor, 2023; Matthaei et al., 2023) about the power and trust in tax officers produces statements of power and trust in tax officers have an effect on Tax morale. However, research (Budiman, 2018) show that trust in tax officers does not show any influence on Tax morale.

Research Gap: the lack of prior research that analyzes tax morale by examining Socioeconomics, Job Performance, Tax Officer Jobs, and Tax Knowledge in the MSME sector. Researchers chose Batam City as a trade and industrial area with unique economic characteristics compared to other regions in Indonesia, such as proximity to Singapore and Malaysia, high international trade activity, and the dominance of the service and trade sectors. These conditions cause MSMEs in Batam to face tax complexities different from those in other regions. Furthermore, the selection of Batam City is also relevant because, despite the rapid growth of the MSME sector, tax awareness and compliance among MSMEs remain relatively low. For the State of the Art, this study examines tax morale, no longer merely viewing tax compliance as a result of formal rules and administrative obligations, but as a behavioral phenomenon influenced by intrinsic motivation, socioeconomic characteristics, tax knowledge, business performance, and taxpayer perceptions of tax authorities. In tax literature, tax morale is understood as the internal drive of taxpayers to fulfill their tax obligations voluntarily.

This research provides a theoretical contribution to the tax morale literature by broadening the perspective that tax compliance is not only a formal administrative obligation but also a behavior influenced by intrinsic motivation, socioeconomic factors, perceptions of tax officials, and tax knowledge. Meanwhile, the practical contribution serves as a consideration for the Directorate General of Taxes and local governments in formulating strategies to improve MSME tax compliance based on a behavioral approach (behavioral taxation).

Attribution theory explains situations in which a person observes another person's behavior and attempts to understand the reasons behind it, attributing it to internal or external factors. Internal factors that can influence this phenomenon include age, gender, religion, education level, marital status, and work experience. Tax morale is lower among young people, possibly because they are less confident than older people (Crnogorac & Lago-Peñas, 2020). Attribution theory also explains how gender influences tax morale, such as women having stronger beliefs than men about the consequences for themselves. In fact, tax morale is stronger for women (both married and widowed) and weaker for live-in couples, people working part-time, the self-employed, or the unemployed. Younger people, the unmarried, and those with lower levels of education and lower incomes have lower tax morale. Based on this analysis, Socioeconomic can allow for an influence on Tax morale. This is supported by research (Crnogorac & Lago-Peñas, 2020; Kumi & Bannor, 2023; Meilani & Inayati, 2024; Paleka et al., 2023) which states that socioeconomic has an influence on tax morale. Based on the above statement, the author proposes the following hypothesis:

H_1: Socioeconomic has influence on tax morale.

Attribution theory explains situations in which someone observes another person's behavior and tries to understand the reasons behind it, drawing on internal or external factors. This theory explains how someone interprets moral behavior, such as tax compliance, based on internal factors like business size, monthly sales, and awards received by the company. According to Kumi & Bannor (2023), tax morale decreases with increasing company size, and taxpayers' willingness to pay taxes decreases with increasing income (Anggriani et al. (2022); Marsilla & Fauzihardani, 2023). Attribution theory can be used to analyze how taxpayers assess their own job performance. Taxpayers with higher incomes tend to have higher tax morale than those with lower incomes, perhaps because they feel less burdened, which positively affects tax morale. Based on this analysis, Job Performance can allow an effect on tax morale. These findings are in line with previous research by (Crnogorac & Lago-Peñas, 2020; Hofmann et al., 2017; Kumi & Bannor, 2023; Paleka et al., 2023) which states that job performance has influence on tax morale. Based on the above statement, the author proposes the following hypothesis:

H_2: Job performance has influence on tax morale

Attribution theory explains situations in which someone observes another person's behavior and attempts to understand the reasons behind it, drawing on internal or external factors. This is relevant to understanding the role of tax officers, as integrity and power shape these perceptions. Taxpayers may view a tax officer's integrity as an external factor, indicating the officer's personal character and honesty in carrying out their duties, which positively influences tax morale (Kumi & Bannor, 2023; Yew et al., 2014). The power used by tax officers as a means of sanctions is also considered an external factor, directly influencing the authority in securing taxpayer compliance (Inasius, 2019; Kumi & Bannor, 2023). Trust in tax officers reflects taxpayers' perceptions of the officers' integrity, professionalism, and fairness in carrying out their duties. When trust is high, taxpayers feel confident that their taxes are being managed properly, which in turn affects tax morale. The authority of tax officers to enforce regulations, including the power to impose sanctions, can also influence tax morale. Based on this analysis, tax officer job can allow to has an influence on Tax morale. This is also supported by previous research by (Ciziceno & Pizzuto, 2022; Horodnic, 2018; Kumi & Bannor, 2023; Matthaei et al., 2023) which states that tax officer job affects tax morale. Based on the above statement, the author proposes the following hypothesis:
H_3: Tax officer jobs has influence on tax morale

Attribution theory explains situations in which a person observes another person's behavior and attempts to understand the reasons behind that behavior, either internally or externally. Tax knowledge is information possessed and understood by a taxpayer. The higher a taxpayer's level of tax knowledge, the better their assessment of compliance with applicable tax regulations. According to attribution theory, tax knowledge is an internal factor influencing a person's willingness to pay taxes. When taxpayers have a clear understanding of their overall tax obligations, this increases their awareness, sense of responsibility, and moral attitude toward taxes, potentially influencing tax morale. Based on this analysis, tax knowledge can allow an effect on tax morale. This is in line with the results of previous research conducted by (Imelda & Santioso, 2023; Inasius, 2019; Kumi & Bannor, 2023; Timothy & Abbas, 2021) which states that tax knowledge affects tax morale. Based on the above statement, the author proposes the following hypothesis:
H_4: Tax knowledge has influence on tax morale

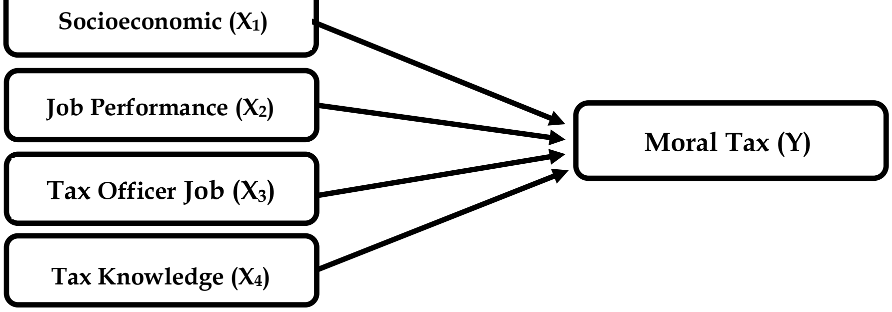

Figure 1. Research Model

Source: Research data, 2025

RESEARCH METHODS

The quantitative method was used in this study with the data source used being primary data obtained directly from respondents, namely MSME actors (owners/or employees). The subjects that became the population in this study were MSMEs in Batam City. However, due to the unknown population number, the number of samples was determined using the formula Lemeshow from (Richard & Hexana Sri Lastanti, 2024):

$$n = \frac{z^2 x p x (1-p)}{d^2} = \frac{1.65^2 x\ 0.5\ x\ 0.5}{0.1^2} = 96.04 \sim 96 \quad (1)$$

Information:
n = Number of Samples
z = z score at 90% confidence = 1.65
p = Maximum Estimate
d = Error Rate

Based on the results of the calculation above, the number of samples obtained to facilitate the research was a minimum of 96 respondents which was completed to 100 respondents. The sample extraction method applied in this study is by Simple random sampling as part of the technique probability sampling, because sampling was randomly selected from the population without considering the strata (Sugiyono, 2020). The questionnaire is the instrument prepared in this study. This study used a structured questionnaire consisting of closed-ended questions with predetermined answers. This research survey was carried out by distributing questionnaires.

Table 1. Variable Operations and Measurement

Variable	Variable Indicators	Scale
Socioeconomic	Age	Nominal
	Gender	Nominal
	Religion	Nominal
	Education Status	Nominal
	Marital Status	Nominal
	Work Experience	Nominal
Job Performance	Business Size / Number of Employees	Nominal
	Monthly Sales	Nominal
	Awards Received	Nominal
Tax Officer Job	Trust in Tax Officers	Likert
	Powers of Tax Officer	Likert
Tax Knowledge	Tax Reporting Knowledge	Likert
	Tax Payment Knowledge	Likert
	Tax Calculation Knowledge	Likert
Tax morale	Have a willingness to pay taxes voluntarily	Likert

Source: (Kumi & Bannor, 2023; Kusumadewi & Dyarini, 2022)

The research instrument used a structured questionnaire that has been tested for validity and reliability. Validity tests were conducted using Pearson Correlation, while reliability tests used Cronbach Alpha values with a minimum limit of 0.70. Data analysis was conducted using IBM SPSS Statistics software version 20. Analysis techniques included classical assumption tests for normality, multicollinearity, and heteroscedasticity. Furthermore, multiple linear regression analysis was conducted to test the influence of variables, and hypothesis testing was performed using the coefficient of determination (Adjusted R Square) and the t-statistic (partial test). The multiple linear regression of the influence of socioeconomic, job performance, tax officer job, and tax knowledge on tax morale is as follows:

$$TM = \alpha + \beta_1 SOC + \beta_2 JP + \beta_3 TOJ + \beta_4 TK + \varepsilon \quad (2)$$

Information:

CE	= Tax morale
α	= Constant
$\beta_1 \beta_2 \beta_3 \beta_4$	= Regression Coefficient
SOC	= Socioeconomic
JB	= Job Performance
TOJ	= Tax Officers Job
TK	= Tax Knowledge

RESULTS AND DISCUSSION

Descriptive statistical analysis is used to describe the basic characteristics of the variables studied. The sample consisted of 100 respondents. The results of descriptive statistical analysis are presented in table 2.

Table 2. Results of Descriptive Statistical Analysis

	N	Min.	Max.	Mean	Std. Deviation
Socioeconomic	100	1	6	3,55	1,234
Job Performance	100	0	3	0,84	0,735
Tax Officer Job	100	19	30	25,58	2,738
Tax Knowledge	100	40	60	52,45	4,484
Tax morale	100	10	20	16,95	2,185
Valid N (listwise)	100				

Source: Research data, 2026

The socioeconomic variable has an average value of 3.55 with a standard deviation of 1.234. The minimum value recorded is 1, and the maximum value is 6. These results indicate that respondents' socioeconomic conditions are highly diverse, reflecting differences in age, gender, religion, education level, marital status, and work experience among MSMEs in Batam City. The relatively high standard deviation indicates that respondents' socioeconomic characteristics are not homogeneous and exhibit substantial variation.

The job performance variable had an average of 0.84 and a standard deviation of 0.735. A minimum value of 0 and a maximum of 3 indicates that most MSMEs have a relatively low to moderate level of business performance. The low average for this variable indicates that most MSMEs remain small businesses with limited numbers of employees, monthly sales, and business rewards. However, the standard deviation is not too high, indicating that the variation among respondents is relatively small.

For the tax officer job variable, the average score was 25.58 with a standard deviation of 2.738. A minimum score of 19 and a maximum score of 30 indicate that respondents tended to have a positive perception of tax officer performance.

This indicates that most MSMEs assess tax officers as demonstrating professionalism, trustworthiness, and strong competence in carrying out tax duties. However, the significant standard deviation indicates that there are still differences in perceptions among respondents regarding the quality of service and the authority of tax officers.

The tax knowledge variable has the highest average value among the variables, at 52.45, with a standard deviation of 4.484. A minimum score of 40 and a maximum score of 60 indicates that respondents generally have a fairly good level of tax knowledge. MSMEs in Batam City are expected to understand tax reporting procedures, tax payment mechanisms, and applicable tax calculations. However, the relatively high standard deviation indicates that there is still a gap in tax understanding among MSMEs.

Meanwhile, the tax morale variable had an average of 16.95 and a standard deviation of 2.185. A minimum value of 10 and a maximum of 20 indicates that the level of tax morale among MSMEs in Batam City is quite high. This indicates that most respondents have a strong moral awareness of their tax obligations, such as a willingness to pay taxes voluntarily, a commitment to avoid violating tax ethics, and a sense of guilt if they do not comply. However, some respondents still have lower levels of tax morale, indicating that tax morale awareness is not yet evenly distributed among MSMEs.

Table 3. Validity Test Results

Question	r count	r Table	Information
Socioeconomic			
SOC1	0,738	0,361	VALID
SOC2	0,588	0,361	VALID
SOC3	0,462	0,361	VALID
SOC4	0,667	0,361	VALID
SOC5	0,650	0,361	VALID
SOC6	0,706	0,361	VALID
Job Performance			
JP1	0,792	0,361	VALID
JP2	0,844	0,361	VALID
JP3	0,844	0,361	VALID
Tax Officer Job			
TOJ1	0,788	0,361	VALID
TOJ2	0,906	0,361	VALID
TOJ3	0,950	0,361	VALID
TOJ4	0,870	0,361	VALID
TOJ5	0,868	0,361	VALID
TOJ6	0,899	0,361	VALID
Tax Knowledge			
TK1	0,613	0,361	VALID
TK2	0,660	0,361	VALID
TK3	0,744	0,361	VALID
TK4	0,619	0,361	VALID
TK5	0,627	0,361	VALID
TK6	0,526	0,361	VALID
TK7	0,477	0,361	VALID
TK8	0,405	0,361	VALID

Question	r count	r Table	Information
TK9	0,613	0,361	VALID
TK10	0,509	0,361	VALID
TK11	0,627	0,361	VALID
TK12	0,465	0,361	VALID
Tax Morale			
TM1	0,865	0,361	VALID
TM2	0,657	0,361	VALID
TM3	0,741	0,361	VALID
TM4	0,764	0,361	VALID

Source: Research data, 2026

Based on the results of table 3 of the validity test data processing above, all questions in each question item on the variable are declared valid because they can show the value of the r_{hitung} pearson correlation $>r_{tabel}$

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Information
Socioeconomic	0,705	RELIABLE
Job Performance	0,747	RELIABLE
Tax Officer Job	0,939	RELIABLE
Tax Knowledge	0,849	RELIABLE
Tax Morale	0,754	RELIABLE

Source: Research data, 2026

Based on the results of the reliability test that can be seen in table 4 which states that the questions in the questionnaire this study can be said to be reliable because this study has a Cronbach's Alpha value of >0.70. The results state that each question from each variable has consistent results.

Table 5. Normality Test Results

	Unstandardized Residual
N	100
Kolmogorov-Smirnov Z	0,640
Asymp. Sig. (2-tailed)	0,807

Source: Research data, 2026

Based on the results of the normality test using the non-parametic statistic One Sample Kolmogrov-Smirnov Test (KS), it shows an Asym. Sig.(2-tailed) value of 0.807 which means that the number is >0.05 so that it can be interpreted that the data in this study is distributed normally.

Table 6. Multicollinearity Test Results

Variable	Tolerance	VIVID
Socioeconomic	0,934	1,071
Job Performance	0,914	1,095
Tax Officer Job	0,757	1,320
Tax Knowledge	0,785	1,274
a. Dependent Variable: Tax morale		

Source: Research data, 2026

From the results of multicollinearity test data processing in table 6, it can be seen that the tolerance value of each independent variable is >0.10 and the VIF value is <10. Referring to these results, it can be concluded that the data of this study has no correlation between independent variables and it can be said that this data is good data.

Heteroscedasticity Test

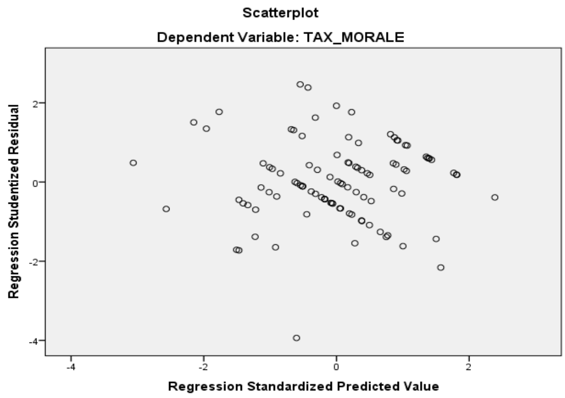

Figure 2. Scatterplot

Source: Research data, 2026

As shown by the scatterplot image above, the data (dots) are randomly scattered both above and below the number 0 on the Y axis. Therefore, it can be concluded that heteroscedasticity does not occur, so regression can be used.

Table 7. Multiple Regression Analysis Results

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,031	2,055		-0,502	0,617
Socioeconomic	-0,063	0,135	-0,035	-0,465	0,643
Job Performance	-0,759	0,228	-0,255	-3,332	0,001
Tax Officer Job	0,352	0,067	0,442	5,235	0,000
Tax Knowledge	0,187	0,040	0,384	4,640	0,000

Source: Research data, 2026

The results of the multiple linear regression analysis analysis were Tax Morale = -1.031 + -0.063SOC + -0.759JP + 0.352TOJ + 0.187TK + 2.055

From the regression equation above, it can be seen that the value of the constant is -1.031 which means that if all independent variables are considered zero, then the value of tax morale is estimated to decrease by 1.031. For the SOC value (-0.063), it means that every one unit increase in the socioeconomic variable will decrease tax morale by 0.063 units, assuming the other variables are fixed. For the JP value (-0.759), it means that every one unit increase in job performance actually lowers tax morale by 0.759 units. For the TOJ value (0.352), it means that every one unit increase in the tax officer job will increase tax morale by 0.352 units. And for kindergarten (0.187), it means that every one unit increase in tax knowledge will increase tax morale by 0.187 units.

Table 8. Determination Coefficient Results

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.669a	0,448	0,467	1,596

Source: Research data, 2026

The results of the determination coefficient test showed an adjusted R square value of 0.467, this means that the independent variable in influencing the dependent variable was 46.7%, while the remaining 53.3% was influenced by other variables that were not studied.

The t-test is to test the influence of independent variables on dependent variables. If the p-value < 0.05 then the hypothesis is acceptable.

Table 9. Test Results t

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,031	2,055		-0,502	0,617
Socioeconomic	-0,063	0,135	-0,035	-0,465	0,643
Job Performance	-0,759	0,228	-0,255	-3,332	0,001
Tax Officer Job	0,352	0,067	0,442	5,235	0,000
Tax Knowledge	0,187	0,040	0,384	4,640	0,000

Source: Research data, 2026

The results of the first hypothesis test indicate that socioeconomic variables do not affect tax morale, with a value of 0.643 > 0.05. This result indicates that differences in individual characteristics, such as age, gender, religion, education level, marital status, and work experience, are not the main factors determining the level of tax morale among MSMEs in Batam City. This finding indicates that MSMEs in Batam City have relatively similar levels of tax awareness, despite differing socioeconomic backgrounds. In the context of attribution theory, this condition indicates that internal factors originating from personal characteristics do not predominantly influence taxpayers' tax behavior. Tax moral awareness is more influenced by other factors directly related to tax experience and interaction with the tax system.

The results of this study are in line with (Bujupi, 2024; Rahmawati & Dwijayanto, 2021) which gives the result that most demographic factors such as age, gender, education level, and marital status have no influence on Tax morale. Batam City, as an industrial and commercial area, offers broader access to tax information and a relatively simple MSME taxation system with a final tax rate. Therefore, demographic factors are no longer a major determinant in shaping tax morale. Furthermore, the development of digital tax services and increased tax outreach to MSMEs have contributed to a more equitable understanding of taxation across community groups. Consequently, differences in age, education, and work experience no longer significantly influence tax morale. The results of this study differ from research by (Crnogorac & Lago-Peñas, 2020; Kumi & Bannor, 2023; Meilani & Inayati, 2024; Paleka et al., 2023) who stated that socioeconomic factors influence tax morale. This difference in research results may be due to differences in social conditions, culture, tax administration systems, and the characteristics of the study areas.

The results of the second hypothesis test indicate that job performance influences tax morale, with p = 0.001 < 0.05. The regression coefficient of -0.759 indicates that higher MSME performance is associated with lower tax morale. These results indicate that MSMEs with higher income levels, business size, and business performance tend to have lower tax morale awareness than small business owners. From an attribution theory perspective, this occurs because successful entrepreneurs tend to attribute their business success to their personal abilities and efforts, rather than to contributions from the system or the government. As a result, taxes are perceived as a burden that can reduce business profits.

Furthermore, growing businesses are often accompanied by increased administrative complexity and tax burdens for MSMEs. This situation can encourage a tendency toward tax avoidance, especially if taxpayers perceive that tax contributions do not directly benefit their business development. The results of this study align with previous research by (Crnogorac & Lago-Peñas, 2020; Hofmann et al., 2017; Kumi & Bannor, 2023; Paleka et al., 2023), which found that business performance influences tax morale. These findings reinforce the view that improved business performance is not always accompanied by improved tax morale. In the context of MSMEs in Batam City, intense business competition and economic pressures can also cause business actors to focus more on profit efficiency than on tax moral compliance. Therefore, a policy approach is needed that emphasizes not only sanctions but also provides incentives and education regarding the benefits of taxes for regional economic development.

The results of the third hypothesis test indicate that the tax officer's job has an impact on tax morale, with a value of 0.000 < 0.05 and a regression coefficient of 0.352. These results indicate that the better taxpayers' perceptions of the professionalism, integrity, and authority of tax officers, the higher the level of tax morale of MSMEs in Batam City. This finding confirms that the quality of tax officer service plays a crucial role in shaping taxpayer moral awareness. When tax officers are perceived as honest, professional, transparent, and capable of providing good service, taxpayers will have greater trust in the tax system. This trust encourages voluntary compliance with tax obligations.

In attribution theory, the role of tax officers is an external factor influencing taxpayer behavior. Taxpayers not only consider their internal conditions but also assess the quality of service and the integrity of the tax authorities in carrying out their duties. The better the perception of tax officers, the more positive the perception of the tax system as a whole. The results of this study are in line with previous research by (Cahyonowati et al., 2023; Ciziceno & Pizzuto, 2022; Kumi & Bannor, 2023; Matthaei et al., 2023) which they state that Tax Officer Job affects Tax morale. This suggests that the success of improving tax morale is determined not only by tax regulations, but also by the quality of the relationship between taxpayers and tax authorities. In practice, friendly, transparent, and accountable tax services can enhance the government's legitimacy in the eyes of the public. Therefore, the Directorate General of Taxes needs to continuously improve the quality of its human resources, digital services, and persuasive approach to MSMEs to create a more harmonious relationship between taxpayers and tax officials.

The results of the fourth hypothesis test indicate that tax knowledge influences tax morale, with a value of 0.000 < 0.05 and a regression coefficient of 0.187. These results indicate that the higher the level of tax knowledge possessed by MSMEs, the higher their tax morale. These findings indicate that understanding tax reporting, payment, and calculation procedures can increase taxpayer awareness and responsibility in fulfilling tax obligations. Good tax knowledge enables taxpayers to understand that taxes are an important contribution to national development, not merely an administrative obligation. From an attribution theory perspective, tax knowledge is an internal factor influencing taxpayer behavior. Individuals with a good understanding of taxation tend to have a higher level of moral awareness because they understand the legal consequences, the benefits of taxes, and the importance of tax compliance for national economic development.

These results are also in line with previous research by (Andreansyah & Farina, 2022; Imelda & Santioso, 2023; Kumi & Bannor, 2023; Marsilla & Fauzihardani, 2023) which states that Tax Knowledge affects Tax morale. These findings reinforce the importance of tax literacy in building voluntary taxpayer compliance. In the context of MSMEs in Batam City, improving tax education and outreach is a crucial strategy for improving tax morale. MSMEs that understand the tax system will more easily fulfill their tax obligations correctly and on time. Therefore, the government needs to expand tax literacy programs through training, mentoring MSMEs, and the use of digital technology in tax education.

CONCLUSION

Research shows that job performance, tax officer role, and tax knowledge influence tax morale among MSMEs in Batam City, while socioeconomic factors have no effect. The results indicate that tax morale among Batam City MSMEs is more influenced by taxpayers' experience with the tax system than by individual demographic characteristics such as age, gender, education, religion, or work experience. Furthermore, improving MSME business performance tends to decrease tax morale. In contrast, the quality of the tax officer's role and the level of tax knowledge have been shown to increase MSMEs' tax morale.

This research is supported by attribution theory, which explains that internal and external factors influence tax behavior. Internal factors are reflected in tax knowledge, which increases taxpayer awareness and responsibility. In contrast, external factors are reflected in the tax officer's job, which shapes perceptions, trust, and legitimacy of the tax system in the eyes of taxpayers. This research also expands the study of tax morale by positioning tax compliance not merely as an administrative obligation but as a moral behavior influenced by intrinsic motivation, tax experience, and the quality of the relationship between taxpayers and the tax authorities.

The research findings indicate that improving MSME tax compliance and morale is not sufficient through regulatory and sanction approaches alone, but requires a behavioral approach (behavioral taxation). The Directorate General of Taxes and local governments need to improve the quality of tax services, the professionalism of tax officers, the transparency of the tax system, and expand tax education and literacy programs for MSMEs. Furthermore, the government needs to build stronger, trust-based relationships with MSMEs to foster voluntary, sustainable tax compliance. This research also suggests that strengthening tax understanding and the quality of tax authorities' services is a more effective strategy for improving tax morale than relying solely on taxpayers' socioeconomic characteristics.

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