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CONFERENCE 2024



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**" Towards an Inclusive and Sustainable Economy
Based on Principles of Entrepreneurship and
Financial Digitalization "**



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“Towards an Inclusive and Sustainable Economy Based on Principles of Entrepreneurship and Financial Digitalization”

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TAX MORALE AND TAX KNOWLEDGE TOWARDS TAX COMPLIANCE: AN OVERVIEW

Muhamad Haikal Adha Mohammad
&
Azwanis Azemi

Abstract

This paper provides an overview of the critical factors influencing tax compliance, focusing on tax morale and tax knowledge. Tax morale, the intrinsic motivation to pay taxes, plays a vital role in fostering voluntary compliance and reducing the need for enforcement measures. It is shaped by various factors including societal norms, trust in government, and perceived fairness of the tax system. Simultaneously, tax knowledge, encompassing taxpayers' understanding of tax laws and obligations, significantly impacts compliance behavior. Well-informed taxpayers are more likely to comply voluntarily, as they understand the benefits of tax payments and the repercussions of non-compliance. This overview explores the interplay between these two factors, highlighting the importance of enhancing tax morale through effective government policies and promoting tax education to improve compliance rates. The findings suggest that fostering a culture of compliance requires a balanced approach that addresses both the psychological and informational aspects of taxpayer behavior.