

HUMAN RESOURCES EMPOWERMENT AND FINANCIAL MANAGEMENT OF BUMDES TOWARDS ECONOMIC IMPROVEMENT OF THE COMMUNITY OF SUKAJAYA VILLAGE, TAMAN SARI DISTRICT

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Abstract

At this time being intensively carry out infrastructure development in various sectors, The goal is to encourage economic growth. To overcome this financing, the government relies on sources of state revenue One of them is tax revenue, Based on the 2019 APBN, Income Tax and VAT have the main contributions of 50.1% and 36.7%, respectively. The large contribution of taxation to the state budget, especially income tax, causes the government to continue to carry out tax reforms, one of them is in the form of maximizing the business sector that is not yet optimal in paying taxes, namely UMKM, by changing the imposition of income tax rates from 1% to 0.5%, this is regulated in Government Regulation Number 23 of 2018. This research aims to knowing the growth rate of the number of taxpayers UMKM and contribution rate of income tax article 4 (2) after the implementation of Government Regulation Number 23 of 2018 at KPP Pratama Cibinong. The type of research used is descriptive exploratory with case study research method. The type of data used is quantitative data in the form of UMKM taxpayer growth data, UMKM Income Tax revenue data, and data on receipt income tax article 4 (2), qualitative data obtained by interviews with the KPP and UMKM. The analytical method used is descriptive analysis with interactive modeling as well as validity test, reliability test and different test (paired sample t-Test). The results of the analysis show a decrease in the growth rate of UMKM taxpayers by 5.19% after the implementation of Government Regulation Number 23 of 2018 and there was a decrease in the contribution of UMKM Income Tax receipts to Article 4 (2) Income Tax revenues of 1.8% with a very low category after the implementation of Government Regulation Number 23 of 2018 at KPP Pratama Cibinong..

Keywords: Government Regulation Number 23 of 2018; Growth of UMKM Taxpayers, Income Tax Article 4 (2)

I. INTRODUCTION

At this time being Indonesia is intensively developing infrastructure in various sectors, the goals is to encourage economic growth. In carrying out national development, the government requires very large costs, to overcome this financing the government relies on sources of state revenue, one of which is revenue from taxation. Based on data from the APBM of The Ministry of Finance Indonesia in 2019, revenue from tax sector is targeted at 82,5% of the total state revenue. Based on the APBN 2019, Income Tax and VAT are the main contribution to tax revenues of 50.1% and 36.7% followed by import duties, other taxes, Land and Building Tax, Import duties and excise [1].

The large contribution of taxation to the State Budget, especially Income Tax, causes the government to continue to carry out tax reforms, one of which is by maximizing the business sector that is not yet optimal in paying taxes, namely Micro, Small, and Medium Enterprises (MSME/ UMKM). In recent years, the MSME business sector has succeeded in transforming

into a source of driving the new economy in Indonesia. The contribution of UMKM to APBN was recorded at 61.41% with this dominance, UMKM absorbed almost 97% of the total national workforce and accounted for 99% of total businesses in Indonesia. The role of UMKM in the economy and employment is no longer in doubt, but in the taxation sector, UMKM have not yet reflected the dominant contribution as to their effect on the economy and employment [2].

The Ministry of Cooperatives and Small and Medium Enterprises recorded that the number of Indonesian UMKM actors reached nearly 60 million businesses in 2017 spread throughout Indonesia but just around 2.3% were registered with the Directorate General of Taxes and had a TIN in the same year which consisting of 205,000 corporate MSME taxpayers and 1,268,000 individual MSME taxpayers. One of the taxes that must be paid by Micro, Small, and Medium Enterprises (UMKM) taxpayers is the UMKM Income Tax which is regulated in Government Regulation Number 23 of 2018

and previously regulated in Government Regulation Number 46 of 2013. [3]

Various efforts have also been made by the government to increase the number of UMKM taxpayers and UMKM tax revenues, one of them is to disseminate information on Government Regulation Number 23 of 2018. This is also what the Head of KPP Pratama Cibinong said that his party would carry out socialization and extensification efforts to increase interest in taxpayers in fulfilling their obligations. Given that the growth in the number of UMKM actors in Bogor Regency continues to increase, the Head of the Regional Section and Statistical Analysis and Statistics Center (BPS) for Bogor Regency, West Java said in 2018 UMKM was able to contribute greatly to the Gross Regional Domestic Product (GRDP) of Bogor Regency. The number of business units in 2018 grew to 737,773 units which were divided into 689,101 micro-enterprises, 41,341 small businesses, 5,993 medium-sized businesses, and 1,339 large businesses spread throughout Bogor Regency [4].

TABLE 1
Growth of MSME Taxpayers Registered at KPP Pratama Cibinong Before and After the Implementation of Government Regulation Number 23 of 2018.

Month	Before the Implementation of Government Regulation Number 23 of 2018	After the Implementation of Government Regulation Number 23 of 2018
January 2017 /July 2018	2.704	3.465
February 2017 /August 2018	2.512	2.915
March 2017 /September 2018	2.731	2.654
April 2017 /October 2018	2.136	3.241
May 2017 /November 2018	2.344	2.965
June 2017 /December 2018	1.314	2.690
July 2017 /January 2019	3.125	3.129
August 2017 /February 2019	2.550	2.868
September 2017/ March 2019	2.244	2.955
October 2017 /April 2019	2.515	2.758
November 2017/May 2019	2.457	2.442
December 2017/ June 2019	2.137	2.606

January 2018 /July 2019	2.917	4.203
February 2018 /August 2019	2.596	3.210
March 2018 /September 2019	2.820	2.954
April 2018 /October 2019	2.505	3.332
May 2018 /November 2019	2.375	2.763
June 2018 /December 2019	1.396	2.565

Source: KPP Pratama Cibinong (processed by the author) (2021)

Based on the data above, both before and after the implementation of Government Regulation Number 23 of 2018, the growth of MSME taxpayers is still fluctuating. According to Hendri (2018), one of the causes of fluctuations in the growth of taxpayers is the implementation and socialization carried out by the KPP is still not optimal so taxpayers who have certain gross turnover criteria do not know much clear about the technical implementation of Government Regulation Number 23 of 2018.

In addition, based on data obtained from KPP Pratama Cibinong, MSME Income Tax receipts have decreased after the implementation of Government Regulation Number 23 of 2018. However, Final Income Tax Article 4 (2) has increased slightly, even though the rates imposed on Income Tax SMEs have decreased.

Based on research conducted by Rahmadhani, Cheisviyanny, and Mulyani (2020) stated that the compliance of UMKM taxpayers after the issuance of Government Regulation Number 23 of 2018 is almost the same as in other regions carried out by previous research, most of them claim not to know and understand the whole regarding taxation, especially the UMKM tax [5]. This is following research conducted by Anggraeni (2019) which stated that the growth rate of MSME taxpayers decreased by 0.18% at KPP Pratama Tegal, on the other hand, UMKM income tax revenues increased in the first six months after the implementation of Government Regulation No. 23. In 2018, however, it contributed to the income of Article 4 (2) income tax, which decreased [6]. On the other hand, the research conducted by Suci, Karmoy, and Rondonuwu (2019) stated that there was an increase in the growth of the number of taxpayers by 0.02% at KPP Pratama Manado, but for UMKM tax revenues it was still ineffective with a percentage of 43.61% and the contribution to income tax revenues Article 4 (2) is still in the very less category [7]. The implementation of Government Regulation Number 23 of 2018 provides an increase in the growth of taxpayers in fulfilling tax obligations and a significant number of taxpayers for taxpayers at the Belawan KPP Pratama [8].

The inconsistency of the results of previous studies makes researchers interested in raising the topic of

implementing Government Regulation Number 23 of 2018. The purpose of this study was to determine the growth rate of the number of UMKM taxpayers and the level of contribution to Final Income Tax Article 4 (2) after the implementation of Government Regulation Number 23 of 2018 at KPP Pratama Cibinong. The benefits of this research are expected to be one of the evaluations in the application of Government Regulation Number 23 of 2018 and the implementation of UMKM taxpayer taxation, so that in the future the application of tax regulations can be carried out optimally and this research is expected to contribute to the development of knowledge about taxation as a reference in the development of taxation science, can enrich research related to the application of Government Regulation Number 23 of 2018 or the application of regulations on UMKM income tax.

II. METHODOLOGY

This research is exploratory descriptive research with a case study research method regarding the application of Government Regulation Number 23 of 2018 and its effect on the growth of the number of MSME taxpayers and the contribution of MSME income tax revenue to Article 4 (2) income tax revenues at KPP Pratama Cibinong. This research will be proven by using the interactive model method.

In this study, the types of data studied were quantitative and qualitative data, which were secondary and primary. Quantitative data is obtained in electronic form, by submitting research through https://eriset.pajak.go.id/, in the form of growth data for UMKM taxpayers, UMKM Income Tax receipts data, and Final Income Tax revenue Article 4 (2). Meanwhile, qualitative data was obtained by conducting direct interviews with KPP Pratama Cibinong and UMKM actors.

In this study, the analytical method used is descriptive qualitative analysis, that author will describe the actual state of the research object by collecting data and information, then compiling, studying, and analyzing further. The data to be processed are UMKM taxpayer growth data, UMKM Income Tax revenue data, and Final Income Tax revenue data Article 4 (2). The technique used for data processing/analysis in this research is using an interactive model. According to Miles and Huberman (2014) in the interactive model, there are three types of analytical activities (data reduction, data presentation, and conclusion drawing) and data collection itself is an interactive process. In addition, researchers will also test the validity, reliability test, and different test (Paired Sample t-Test).

TABLE 2
VARIABLE OPERATIONS

Variable	Indicator	Measuring Instrument	Scale
Implementation of Government Regulation Number 23 of 2018 (X)	a) tax rate changes	a) UMKM actors are aware of a reduction in tariffs from 1% to 0.5%	Nominal
	b) time limit	b) UMKM actors are aware of the provisions on time limits/incentives stated in Government Regulation Number 23 of 2018.	Nominal
	c) tax socialization	c) UMKM actors have received socialization regarding the implementation of Government Regulation Number 23 of 2018.	Nominal
Growth Rate of Number of UMKM Taxpayers (Y1)	The increasing number of registered UMKM taxpayers after the implementation of Government Regulation Number 23 of 2018.	$\frac{Growth}{x_{(t-1)}} = \frac{x_t - x_{(t-1)}}{x_{(t-1)}} \times 100\%$	Ratio
Contribution to Final Income Tax Revenue Article 4 (2) (Y2)	There is a growth in the revenues of Final Income Tax Article 4 (2) after the implementation of Government Regulation Number 23 of 2018.	$\frac{Contribution}{PP\ 23\ of\ 2018} = \frac{PPH\ Article\ 4\ (2)}{PP\ 23\ of\ 2018} \times 100\%$	Ratio

III. RESULTS AND DISCUSSION

A. Growth of MSME Taxpayers Before and After the Implementation of Government Regulation Number 23 of 2018

Based on the table, the number of MSME taxpayers who registered before the implementation of Government Regulation Number 23 of 2018 was 43,378 taxpayers with a percentage of 44.68% of the total taxpayers who registered from 2017-2019 and the average percentage growth of taxpayers was 9.17%. Meanwhile, the number of UMKM taxpayers who registered after the implementation of Government Regulation Number 23 of 2018 was 53,715 taxpayers with a percentage of 55.32% of the total taxpayers who registered from 2017-2019, while the average percentage growth of registered taxpayers was 3.98%, it can be seen that the average growth before and after the

implementation of Government Regulation Number 23 of 2018 decreased by 5.19%.

TABLE 3
GROWTH IN THE NUMBER OF REGISTERED MSME TAXPAYERS BEFORE AND AFTER THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 OF 2018 AT KPP PRATAMA CIBINONG

Years	Month	Amount of Register Taxpayers	Register Taxpayers	Growth percentage
2017	January	12.046	2.704	-
	February	14.558	2.512	20,85%
	March	17.289	2.731	18,76%
	April	19.425	2.136	12,35%
	May	21.769	2.344	12,07%
	June	23.083	1.314	6,04%
	July	26.208	3.125	13,54%
	August	28.758	2.550	9,73%
	September	31.002	2.244	7,80%
	October	33.517	2.515	8,11%
	November	35.974	2.457	7,33%
	December	38.111	2.137	5,94%
2018	January	41.028	2.917	7,65%
	February	43.624	2.596	6,33%
	March	46.444	2.820	6,46%
	April	48.949	2.505	5,39%
	May	51.324	2.375	4,85%
	June	52.720	1.396	2,72%
Amount			43.378	
Percentage of Number of Taxpayers Registered Before PP 23			44,68%	
Average growth				9,17%
2018	July	56.185	3.465	6,57%
	August	59.100	2.915	5,19%
	September	61.754	2.654	4,49%
	October	64.995	3.241	5,25%
	November	67.960	2.965	4,56%
	December	70.650	2.690	3,96%
2019	January	73.779	3.129	4,43%
	February	76.647	2.868	3,89%
	March	79.602	2.955	3,85%
	April	82.360	2.758	3,46%

	May	84.802	2.442	2,96%
	June	87.408	2.606	3,07%
	July	91.611	4.203	4,81%
	August	94.821	3.210	3,50%
	September	97.775	2.954	3,11%
	October	101.107	3.332	3,41%
	November	103.870	2.763	2,73%
	December	106.435	2.565	2,41%
Amount			53.715	
Percentage of Number of Taxpayers Registered After PP 23			55,32%	
Average Growth				3,98%
Amount of Taxpayers Registered 2017-2019			97.093	

The average percentage growth of taxpayers before the implementation of Government Regulation Number 23 of 2018 was 9.17%, while after the implementation of Government Regulation Number 23 of 2018 it was 3.98%, this means that there is a decrease in the average growth of taxpayers of 5.19% in eighteen months after the implementation of Government Regulation Number 23 of 2018. However, based on the total number of registered taxpayers, registered taxpayers experienced an increase of 10,337 taxpayers during the eighteen months after the implementation of Government Regulation Number 23 of 2018 at KPP Pratama Cibinong, this occurs because the number of taxpayers who register every month experiences fluctuations or the number of taxpayers who registers every month does not always remain or increase, this has resulted in the average percentage after the application of Government Regulation Number 23 of 2018 has decreased even though the number of taxpayers who registered occurred improvement after regulation this is applied. In addition, based on the results of the Paired Sample t-Test, there are differences in the growth of UMKM taxpayers before and after the implementation of Government Regulation Number 23 of 2018.

The results of the interview with the Service Section said that the growth of taxpayers was due to many taxpayers who after receiving socialization or counseling related to tax regulations, they wanted to carry out their tax obligations, but not a few taxpayers were still reluctant to carry out their obligations. One of the reasons that most taxpayers say is the complexity of the bookkeeping and tax reporting process, besides that many taxpayers still do not trust the government regarding the processing of tax funds. While the results of interviews with UMKM actors, all respondents already have an NPWP, but two respondents do not know about Government Regulation Number 23 of 2018

and do not pay their obligations, while four respondents do not know about Government Regulation Number 23 of 2018 but they still pay their obligations.

The results of the research above are in line with the results of research by Anggraeni (2019) under the title The Effect of the Implementation of Government Regulation Number 23 of 2018 on the Growth Rate of UMKM Taxpayers and Income Tax Article 4 (2) Case Study at KPP Pratama Tegal, namely a decrease in the growth of taxpayers by 0.18%.

B. Contribution of UMKM Income Tax Revenue Before and After the Implementation of Government Regulation Number 23 of 2018 on Final Income Tax Revenue Article 4(2) At KPP Pratama Cibinong.

The table shows the contribution of UMKM Income TAX Revenue Article 4(2) Final Income Tax Revenue before and after the implementation of Government Regulation Number 23 of 2018 amounted to Rp 49,700,239,861 with percentage of 53,66% of the total UMKM Income Tax Revenue for the last three years, while after the implementation of the Regulation, UMKM Income Tax Revenues decrease to Rp 42,919,478,332 with percentage of 46,34%. To Final Income Tax Revenue, there was increase after the implementation of Government Regulation, it increased to 52,65% of the total revenue final income tax for the last three years. In eighteen months before the implementation of government regulation Number 23 of 2018 UMKM Income Tax Revenue had an average contribution of 8,10% to Article 4(2) Final Income Tax Revenue with very low criteria, while after the implementation of the regulation, the average contribution of 6,30% with very poor criteria.

TABLE 4. CONTRIBUTION OF UMKM INCOME TAX REVENUE TO FINAL INCOME TAX REVENUE ARTICLE 4(2) BEFORE AND AFTER THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 OF 2018 AT KPP PRATAMA CIBINONG.

(in Rupiah)

Year s	Month	UMKM Income Tax Revenue	UMKM Final Income Tax Article 4 (2) Revenue	Contribution Percentage
2017	Jan	1.985.541.567	30.457.598.558	6,52%
	Feb	1.746.879.231	25.642.135.957	6,81%
	March	4.152.780.127	31.891.620.432	13,02%
	April	4.668.005.470	37.502.877.156	12,45%
	May	2.224.506.388	27.413.295.830	8,11%
	June	2.140.428.160	27.349.518.230	7,83%
	July	2.230.581.788	24.895.772.825	8,96%
	August	2.188.222.054	31.337.177.252	6,98%
	Sept	2.271.488.111	39.371.392.160	5,77%

2018	Oct	2.466.768.517	35.310.910.664	6,99%	
	Nov	2.409.362.797	40.139.234.992	6,00%	
	Dec	2.498.010.286	50.372.461.487	4,96%	
	Jan	2.911.652.964	52.018.194.548	5,60%	
	Feb	2.306.258.860	31.583.629.469	7,30%	
	March	3.996.938.833	38.913.919.563	10,27%	
	April	4.821.590.226	35.756.481.352	13,48%	
	May	2.802.683.964	44.890.973.043	6,24%	
	June	1.878.540.518	22.303.398.065	8,422%	
	Amount		49.700.239.861	627.150.591.583	
	Average Contribution Percentage Revenue Before PP No 23		53,66%	47,35%	8,10%
	2019	July	2.041.532.623	28.823.740.338	7,08%
August		2.230.102.145	31.768.564.255	7,02%	
Sept		2.185.101.420	33.217.173.832	6,58%	
Oct		2.151.54.1479	41.917.933.602	5,13%	
Nov		2.577.109.927	39.990.803.596	6,44%	
Dec		2.054.972.035	53.512.002.867	3,84%	
Jan		2.246.440.383	36.423.107.038	6,17%	
Feb		2.708.159.021	34.378.715.256	7,88%	
March		3.683.003.976	33.294.805.368	11,06%	
April		3.682.297.188	37.615.167.562	9,79%	
May		2.434.318.851	48.853.081.154	4,98%	
June		1.276.379.253	29.797.810.362	4,28%	
July	1.680.518.797	36.892.547.602	4,56%		
August	2.114.291.861	39.331.406.684	5,38%		
Sept	2.132.914.806	36.376.091.700	5,86%		
Oct	2.287.614.041	37.413.961.559	6,11%		
Nov	2.708.597.091	44.915.628.846	6,03%		
Dec	2.724.583.435	52.741.762.856	5,17%		
Amount		42.919.478.332	697.264.304.477		
Average Contribution Percentage Revenue After PP No 23		46,34%	52,65%	6,30%	

Amount of Revenue 2017-2019	92.619.718.193	1.324.414.896.060	
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The average percentage contribution of UMKM Income Tax receipts to Final Income Tax receipts Article 4 (2) before the implementation of Government Regulation Number 23 of 2018 was 8.10% with very low criteria, while after the implementation of Government Regulation Number 23 of 2018 it was 6,30% with very low criteria. This shows that there is a decrease in the contribution of UMKM Income Tax receipts to Article 4 (2) Final Income Tax revenue by 1.8%, although Article 4 (2) Final Income Tax revenue has increased revenues after the implementation of Government Regulation Number 23 of 2018 which amounted to Rp.70,113,712,894 UMKM Income Tax revenue decreased by Rp. 6,780,761,529 this which resulted in the average contribution of UMKM Income Tax revenue to Final Income Tax receipts Article 4 (2) has decreased after the implementation of Government Regulation No. 23 of 2018. In addition, based on the results of the Paired Sample t-Test, there is no difference in the acceptance of Final Income Tax Article 4 (2) before and after the implementation of Government Regulation Number 23 of 2018.

Based on the results of an interview with the KPP Pratama Cibinong Service Section, the decrease in the UMKM Income Tax rate from 1% to 0.5% will affect the acceptance of Final Income Tax Article 4 (2), but the application of Government Regulation Number 23 of 2018 is not only the aim is to increase income tax revenues only but also as an educational effort to UMKM taxpayers to comply with their tax obligations by reducing their income tax rates. In addition to the factor of decreasing the income tax rate from 1% to 0.5%, other factors cause revenue to decline, several taxpayers pay taxes not based on calculating gross income/turnover received every month. The KPP said that this often happens, therefore KPP Pratama Cibinong always continues to provide counseling related to the calculation, payment, and reporting of this UMKM Income Tax. The results of interviews with respondents who paid their taxes, they did not know that the tax paid was Government Regulation Number 23 of 2018, while one respondent who had not paid his tax obligations, admitted that he did not want to pay his tax obligations because of objection to the basis for the imposition of this Income Tax. In addition, all respondents have never received any socialization regarding the application of Government Regulation Number 23 of 2018 from the Cibinong KPP Pratama.

The results of this study are in accordance with the results of Anggraeni's research (2019) under the title The Effect of the Implementation of Government Regulation Number 23 of 2018 on the Growth Rate of UMKM Taxpayers and Income Tax Revenue Article 4 (2) Case Study at KPP Pratama Tegal, namely after the

implementation of Government Regulation Number 23 of 2018 at KPP Pratama Tegal there was a decrease in the contribution of 0.19% after six months of implementing Government Regulation Number 23 of 2018.

C. Paired Sample t-Test

1) Growth of UMKM taxpayers

Based on the results of the normality test, it shows the Asymp. Sig (2-tailed) of 0.200 and 0.104, those results are greater than 0.05. So therefore the growth data for UMKM taxpayers before and after the implementation of Government Regulation No 23 of 2018 can be said to be normal.

TABLE 5
NORMALITY TEST RESULTS FOR MSME TAXPAYER GROWTH BEFORE AND AFTER THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 YEAR 2018

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Before Implementation PP NO 23 of 2018	,165	18	,200*
After Implementation PP NO 23 of 2018	,185	18	,104

TABLE 6
RESULTS OF THE PAIRED SAMPLE T-TEST FOR MSME TAXPAYER GROWTH BEFORE AND AFTER THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 OF 2018

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Before Implementation PP NO 23 of 2018 - After Implementation PP NO 23 of 2018	574,27	450,28	106,13	798,19	350,35	-5,41	17	,000

The table shows the results of the Paired Sample t-Test for the growth of UMKM taxpayers before and after the implementation of Government Regulation Number 23 of 2018. The value of the t-table is sought at a significance of $0.05/2 = 0.025$ with $df = n-k$ or $18-2 = 16$, and obtained a t-table of -2.11991. Based on the growth table for UMKM taxpayers, the value of sig. (2-tailed) 0.000 means less than the real rate of 0.05 or ($0.000 < 0.05$), and the t-count value is -5.411 while the t-table is -2.11991 means ($t\text{-count} > t\text{-table}$ or $(-5.411 > -2.11991)$) From the Paired Sample t-Test above, it can be concluded that the growth of UMKM taxpayers before and after implementation.

2) Final Income Tax Revenue Article 4(2)

Based on the results of the normality test, it shows the Asymp. Sig (2-tailed) of 0.200 and 0.164, the result is greater than 0.05. So therefore the data on receipt of Final Income Tax Article 4 (2) before and after the implementation of Government Regulation Number 23 of 2018 can be said to be normal.

TABLE 7

NORMALITY TEST RESULTS FOR FINAL INCOME TAX REVENUE ARTICLE 4 (2) BEFORE AND AFTER THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 OF 2018

	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Before implementation PP No 23 of 2018	,137	18	,200*
After Implementation PP No 23 of 2018	,173	18	,164

TABLE 8

RESULTS OF THE PAIRED SAMPLE T-TEST FOR FINAL INCOME TAX REVENUE ARTICLE 4 (2) BEFORE AND AFTER THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 OF 2018

	Paired Differences				t	Sig. (2-tailed)	
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference			
				Lower			Upper
Before - After Implementation PP No 23 of 2018	-3895206271,88	12221298566,03	2880587696,98	-9972715068,29	2182302524,52	-1,35274	

The table above shows the results of the Paired Sample t-test for the acceptance of Final Income Tax Article 4 (2) before and after the implementation of Government Regulation Number 23 of 2018. The value of the t-table is sought at a significance of $0.05/2 = 0.025$ with $df = n-k$ or $18-2 = 16$, and the obtained t-table is -2.11991. Based on the table of Final Income Tax Revenue Article 4 (2) has a value of sig. (2-tailed) 0.194 which means more than the real rate 0.005 or ($0.194 > 0.05$), and the t-count value is -1.352 while t-table is -2.11991 which means ($t\text{-count} < t\text{-table}$ or $(-1.352 < -2.11991$ From the Paired Sample t-test above, it can be concluded that the Final Income Tax Revenue Article 4 (2) before and after the implementation of Government Regulation Number 23 of 2018 there is no difference.

IV. CONCLUSIONS

From the results of the research, it can be concluded that there is a decrease in the growth rate of UMKM taxpayers by 5.19%. This shows that the implementation of Government Regulation Number 23 of 2018 at KPP Pratama Cibinong has not been effective, considering the percentage of UMKM growth has decreased after the implementation of Government Regulation Number 23 of 2018, and there has been a decrease in the contribution of UMKM Income Tax revenue Article 4(2) Final Income Tax revenue is 1.8% in the very less category. This is because, eighteen months after the implementation of Government Regulation Number 23

of 2018, MSME Income Tax receipts decreased by Rp. 6,780,761,529.

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