

## ASSISTANCE IN THE IMPLEMENTATION OF GOVERNMENT REGULATION NO. 23 OF 2018 ON THE LEVEL OF MSME TAXPAYER COMPLIANCE (STUDY ON MSMEs IN BOGOR UTARA DISTRICT)

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### Abstract

Taxes make a large contribution to state revenue, but even the revenue has a problem that is tax compliance. Even in 2018, MSMEs in Indonesia have reached 60 million. Out of 60 million new MSMEs, there were around 1.5 million who had just complied with paying taxes. SMEs in the city of Bogor reached 23 thousand, but the SPT submitted only reached 51% of the total taxpayers. The purpose of this study is (1) To find out the Application of Government Regulation No. 23 of 2018 in the District of North Bogor. (2) To find out the level of compliance of MSME taxpayers in North Bogor District. (3) To find out the Application of Government Regulation No. 23 of 2018 in the District of North Bogor against the MSME Taxpayer Compliance Level. This study uses primary data samples obtained from research locations using the simple random sampling method, using descriptive survey method. The results of this study reveal the fact that the variable implementation of Government Regulation No. 23 of 2018 affects the level of compliance of MSME taxpayers, but the effect is only 16.7% in accordance with the results of the coefficient of determination test.

**Keywords:** Government Regulation No.23 of 2018, and MSME taxpayer compliance level

### PRELIMINARI

Every country needs funds to finance the development of its country. The development of this country is carried out continuously to provide welfare to the people. The financing can come from within the country itself, which is obtained from taxes. Taxes make a significant contribution to state revenue. From the state revenue data from 2013-2018 that has been published by the Central Statistics Agency of the Republic of Indonesia, every year there is an increase in tax revenue. In 2013 Rp. 1,077.3 trillion, in 2014 Rp. 1,146.9 trillion, in 2015 Rp. 1,240,4 trillion, in 2016 Rp. 1,285.0 trillion, in 2017 Rp. 1,472.7 trillion, and in 2018 Rp. 1,618.1 trillion.

Taxes obtained by the country are received from various sectors and from several types of taxes. According to the Directorate General of Taxes (2012) there are several types of taxes that can become state income, ranging from income taxes, land and building taxes, import duties taxes, value added taxes and taxes on the sale of luxury goods. In income tax there is what is called final income tax and non-final income tax. One type of final income tax is PPh 4 paragraph 2 on income from business received or obtained by taxpayers who have a certain gross turnover. This income tax is intended for micro and medium enterprises (MSMEs).

PPh 4 paragraph 2 was previously regulated in government regulation no. 46 of 2013 stated that the tax rate used for business owners who obtain and receive certain gross turnover is 1%. Business actors consider that the tariff is very burdensome. Quoting from detik.com, the government has now changed the rules for the Final PPH rate to 0.5% from the previous 1%. The change in rates is regulated in PP No. 23 of 2018.

MSMEs are businesses founded by individuals with a maximum wealth of Rp. 200,000,000 which does not include land and buildings for business premises. In Indonesia, there are many emerging Micro, Small and Medium Enterprises (MSMEs), which every year the number of MSME owners increases. Quoting from KataData.co.id in 2018 alone, MSMEs in Indonesia have crossed the 60 million mark. Of the 60 million MSMEs, only 1.5 million have just complied with paying taxes.

MSMEs contribute to Regional Original Income (PAD) and are the main pillar of economic growth. In an article published by Republika.co.id, it was stated that the MSME sector contributed 70% of Bogor City's PAD. In 2018, according to nerca.co.id, the number of MSMEs in the city of Bogor reached 23 thousand, but from the SPT submitted it only reached 51%.

Even though taxes make a large contribution to state revenue, their revenues also have problems, namely the non-compliance of taxpayers. Taxpayer compliance is a condition where the taxpayer fulfills all tax obligations and exercises his tax rights in the form of calculating, depositing, and reporting. The problem of taxpayer compliance is an important problem in every country, especially in developing countries.

**STUDY OF THEORY AND LITERATURE**

**Taxes**

According to PJA Andriani (Waluyo, 2013:2), taxes are public contributions to the state (which are imposed) which are owed by those who are obliged to pay them according to general regulations (laws) with no return of achievement which can be directly paid for. appointed and whose purpose is to finance general expenses in connection with the duty of the State to administer the government.

**Government Regulation No. 23 of 2018**

Government Regulation No. 23 of 2018 concerning income tax on income from businesses received or obtained by taxpayers who have a gross turnover that does not exceed Rp. 4,800,000,000 in 1 (one) Fiscal Year. Tax regulation no. 23 of 2018 is a replacement for PP No. 46 of 2013 where the tariff changed from 1% to 0.5%.

According to the Directorate General of Taxes (2018) the purposes and objectives of the issuance of PP No. 23 of 2018 are:

1. The purpose of issuing PP No. 23 of 2018 to encourage the public to participate in formal economic activities by providing convenience and simplicity to taxpayers who have a certain gross turnover in carrying out their tax obligations by being given a certain period of time.
2. The purpose of issuing PP No. 23 of 2018 is a learning period for Taxpayers who have a certain gross turnover to be able to maintain books before being subject to Income Tax with a general regime so that it is easier to carry out tax obligations.

Based on the journals read by the author, according to Carvallo (2016), it states that the measurement of the application of government regulations can be measured using 3 indicators, namely:

1. Understanding income tax
2. tax rates
3. tax sanctions

**Taxpayer compliance**

According to Safri Nurmantu (Rahayu, 2010: 138) Taxpayer compliance can be defined as a condition where the Taxpayer fulfills all tax obligations and

exercises his taxation rights. Obedience itself means submission or obedience to teachings or rules.

**Compliance Level Compliance**

level is an assessment of the level of obedience of a group of people or entities based on tax laws and regulations that require certain things to be done, such as tax collectors or tax cutters, depositing SPT on time and so on. According to Timbul Hamonangan Simanjuntak and Imam Mukhlis (2012: 86) revealing the level of compliance proposed by Australian in the tax office (2000) and New Zealand in the Revenue Department (2003) divides the level of compliance in the Compliance Model.

| No. | Level of compliance   | Strategy  |
|-----|---|---|
| 1.  | Taxpayers have a very high awareness of carrying out their tax obligations properly ( <i>willing to go do the right things</i> )              | Fiscal Service continues to provide the best convenience and service                                      |
| 2.  | Taxpayers try to take advantage of opportunities to avoid taxes even though it doesn't always succeed ( <i>try but don't always succeed</i> ) | Fiskus provides service assistance on how to understand tax regulations and tax administration procedures |
| 3.  | Taxpayers do not comply, that is, are not willing to comply with applicable regulations ( <i>don't want to comply</i> )                       | Fiskus undertakes efforts to prevent tax evasion  |

|   |   |                                |
|---|---|--------------------------------|
| 4 | Taxpayers are not at all willing to fulfill the obligation to pay taxes which are their obligations <i>have decided not to comply</i> ) | law ( <i>law enforcement</i> ) |
|---|---|--------------------------------|

**Factors Affecting Taxpayer Compliance**

According to Imaniati (2016) there are several other factors that affect taxpayer compliance, among others:

1. Understanding of Taxation
2. Supervision
3. S tax socialization
4. sanctions
5. Tax officer service quality is
6. Taxpayer compliance costs
7. Taxpayer perception
8. Education level

According to the late, Bahl, Murray (1990) stated that the lower the tax rate, the more obedient taxpayers are. Likewise, the greater a person's income, the more obedient he will be. So it can be interpreted that the tax rate is also included in the factors that affect taxpayer compliance.

**Criteria for Taxpayer Compliance The**

criteria for taxpayer compliance are contained in the Legal Basis No. 192/PMK.03/2007 dated December 28, 2007 are:

1. Timely in submitting SPT (Return Letter) in the last 3 (three) years.
2. In the last year, the late submission of Periodic SPT is not more than 3 (three) tax periods for each type of tax and not consecutively.
3. The late SPT period as referred to above has been submitted not later than the deadline for submitting the SPT for the next tax period.
4. Not having tax arrears for all types of taxes as of December 31, the year prior to the determination as a compliant Taxpayer, excluding tax payables that have not yet matured.
5. Never been sentenced for committing a crime in the field of taxation within the last 5 (five) years.
6. Financial reports audited by a Public Accountant or Government Financial Supervision Agency must be prepared in a long form report and present a commercial and fiscal profit and loss reconciliation for Taxpayers who are required to submit an Annual SPT.
7. The accountant's opinion on the financial statements audited by the Public Accountant shall be signed by the Public Accountant who is not currently under the guidance of the Government Institution for Supervision of the Public Accountant.

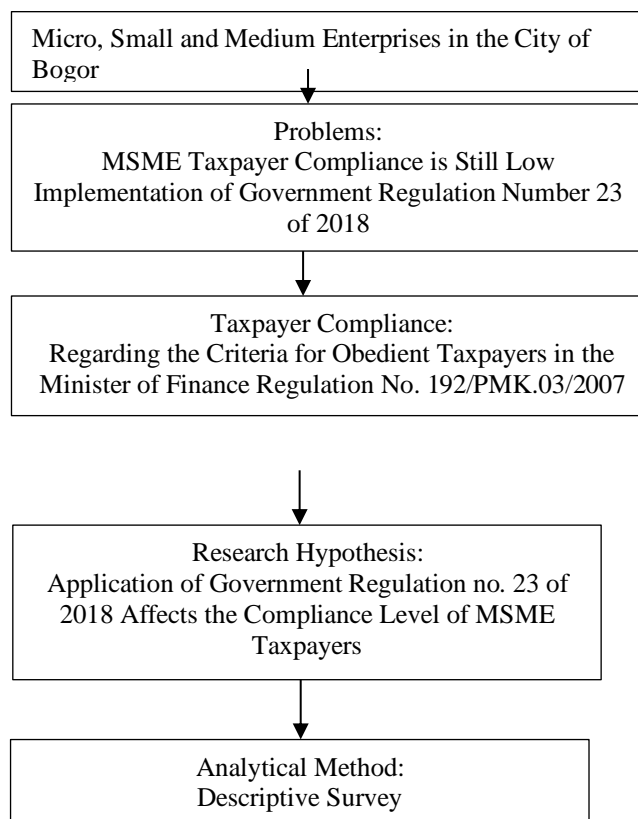
**HYPOTHESES DEVELOPMENT**

With the large number of MSMEs that have sprung up, the government has great potential in receiving taxes in this sector, so the government regulates separate tax cuts for MSMEs with gross turnover below Rp. 4,800,000,000. In 2013 the Government has made

regulations on businesses that earn or receive gross income below Rp. 4,800,000,000 in PP No. 46 of 2013. However, in 2018 it was revised because MSMEs felt that the tariffs set were too burdensome. The latest regulation is implemented in PP No. 23 of 2018. The latest regulation states that the Final PPh rate for MSME taxpayers has decreased from 1% to 0.5%. With the reduction in rates, the income tax burden borne by the owners of these micro, small and medium enterprises will be lighter. So that the low rate can encourage taxpayer compliance in taxation. As stated by Alm, Bahl, Murray (1990) which states that the lower the tax rate, the more obedient the taxpayer is, as well as the greater a person's income, the more obedient he will be.

Based on previous research, there are several different results. From several different results, most of these studies state that tariffs have an effect but are not significant on the level of taxpayer compliance. As according to Tamba (2016), there is a positive but not significant effect on Changes in Tax Rates on SME Taxpayer Compliance.

With the implementation of Government Regulation Number 23 of 2018 the government hopes to increase the level of MSME compliance to pay taxes. Taxpayer compliance in paying taxes will help in the development of the country because taxes are the main revenue of a country. Based on the description of the framework above and several previous studies that have been presented previously, the framework of this research can be described as follows:



Based on the above framework, the research proposes the following research:

H1: Implementation of Government Regulation Number 23 of 2018 Affects MSME Taxpayer Compliance Levels.

## RESEARCH METHODS

### Type of Research The

type of research used is a descriptive survey research method, namely research conducted using a questionnaire as a research tool. Descriptive analysis method is a statistic used to analyze data by describing or describing the data that has been collected as it is without the intention of making conclusions that apply to the public or generalizations (Sugiyono, 2012:12).

### Objects, Units of Analysis, and Research Locations The

Object of research in this study is the application of Government Regulation Number 23 of 2018 and the Level of Taxpayer Compliance. The unit of analysis used is Micro, Small and Medium Enterprises with income below Rp. 4,800,000,000 located in North Bogor District.

### Sampling Method

This study uses a sample of primary data obtained from the research location using the simple random sampling method, which is a sampling technique that gives equal opportunities for each element of the population. The formula used in this study is the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

Description:

n = sample size

N = population size

e = percent allowance for inaccuracy due to tolerable sampling errors.

### Methods of Data Processing/Analysis The

types and sources of data from the questionnaire results in this study were tested using reliability tests and validity tests to measure the feasibility and consistency of the questionnaire. Furthermore, the classical assumption test was measured using the normality test with the Kolmogorov-Smirnov test technique, the heteroscedasticity test, and the multicollinearity test. Simple regression analysis was measured by calculating the F statistical test and the t statistical test, the coefficient of determination (R<sup>2</sup>).

## RESULTS AND DISCUSSION

### The application of Government Regulation Number 23 of 2018 in North Bogor District

Government Regulation Number 23 of 2018 is a regulation on taxes for business owners who have a turnover or gross turnover below Rp.4,800,000,000. Usually it can be said as a tax for MSMEs (micro, small and medium enterprises). This regulation changes the tax rate to 0.5%, lower than the previous regulation. This regulation is said to be new because it was only obtained and used on July 1, 2018. This regulation applies in every region in Indonesia, including in the city of Bogor.

It is clear that the purpose and objective of implementing Government Regulation Number 23 of 2018 as disclosed by the Directorate General of Taxes (2018) is to encourage the public in formal state economic activities and to make it easier to carry out their tax obligations. The government wants the lowering of the tax rate to increase tax revenues that can help develop the country and improve people's welfare.

This research was conducted in the district of North Bogor. Based on the distribution of the questionnaire, it was found that the tendency to understand the application of government regulation number 23 of 2018 can be said to be quite good. Table 4.6 shows that the tendency is almost the same between the low and medium categories, but is slightly higher in the low category. In these results it can be concluded that MSME actors still do not know and understand PP No.23 of 2018, so there are some respondents who do not know about this regulation. Based on the distributed questionnaire data, there are statement points that are said to be low on the government's socialization of this regulation. Respondents admitted that there was not enough socialization provided by the government regarding the latest MSME tax regulations. Whereas socialization is the most important thing to do to generate community participation. By increasing socialization, the public will know more about government regulation number 23 of 2018, so that it will have a positive impact in further increasing MSME tax revenues.

It can be concluded that respondents' understanding of the application of Government Regulation No. 23 of 2013 in North Bogor District is still low. One of the reasons is the lack of socialization from the government or local tax officials.

### MSME Taxpayer Compliance Level in North Bogor District

Taxpayer compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights (Rahayu, 2010:138). The taxpayer's obligations are in the form of registering, paying taxes, withholding or collecting taxes, reporting taxes, auditing obligations, and data member obligations. The rights of taxpayers are in the form of the right to excess tax, the right to be

audited, the right to file an objection, and the right to keep the confidentiality of the taxpayer's data.

The level of taxpayer compliance will actually increase if the taxpayers themselves have an understanding, perception and knowledge of taxation, supervision from tax officials, widespread socialization, strict tax sanctions, quality of service, and the last is the amount of tax to be paid (Imaniati :2016). There is also an increase in taxpayer compliance, namely the applicable tax rates.

Based on the questionnaire distributed in the sub-district of North Bogor in the statement regarding tax compliance, the results were quite good (table 4.8). The results of distributing questionnaires were mostly in the medium category. Based on the questionnaire data, the points obtained are quite good, the total points obtained from each statement are almost the same, namely above 200. The respondents also stated that it was not western to pay taxes at a low tax rate. Because a low tax rate will make business actors obedient in carrying out their tax obligations, that's because the costs that must be incurred for taxes will be less or lower. So it can be concluded that the compliance of MSME taxpayers in North Bogor sub-district can be said to be good.

#### **The Effect of the Implementation of Government Regulation Number 23 of 2018 on the Compliance Level of MSME Taxpayers in North Bogor District**

The results of the research in hypothesis testing show that the application of Government Regulation Number 23 of 2018 has an impact on the Compliance Level of MSME taxpayers in North Bogor District. This result is shown from the results of a simple regression test on the variable Application of Government Regulation Number 23 of 2018 giving a coefficient value of 0.386 which means it has a positive value. So, the higher the understanding regarding the application of Government Regulation Number 23 of 2018, the higher the level of taxpayer compliance.

The t-test results in a tcount greater than ttable ( $4.342 > 1.66123$ ) and has a significance value of 0.000 which means it is less than 0.05. The F test also produces an Fcount value of 18.852 which is greater than Ftable (3.94) and has a significance value of 0.000 less than 0.05. So it can be concluded from the results of the t test and F test the hypothesis proposed in this study is accepted. In addition, the coefficient of determination test produces an R square ( $R^2$ ) value of 0.167. This shows that the variable of the application of Government Regulation Number 23 of 2018 affects the level of taxpayer compliance only by 16.7%. The magnitude of the effect, which only reached 16.7%, may be due to other factors outside of this study which also have an influence on the level of MSME taxpayer compliance.

Other factors could include socialization of taxation from the government as a whole or the education process for MSME actors in the taxation sector, strict tax sanctions from tax officials, quality of service, and the perception of actors about the importance of paying taxes. These factors also affect the level of taxpayer compliance. However, this research is only limited to measuring the variable of the application of Government Regulation Number 23 of 2018.

Most of the results from previous studies state that they are similar or in line with the research conducted by this researcher. According to Keziana's research (2016) states that the application of PP No. 46 of 2013 is quite influential in terms of increasing the level of taxpayer compliance and final income tax receipts. Research conducted by Zawitri and Yiliana (2016) stated that there was a slight increase in taxpayer compliance after a new policy regarding MSME taxes was implemented. As well as research conducted by Syafiqurrahman et al. (2017) stated that the application of PP No. 46 of 2013 has a positive effect on MSME taxpayer compliance in paying taxes. And research conducted by Dewi and Wijana (2017) states that after the implementation of PP No. 46 of 2013 there has been growth and tax revenue. However, there is one study conducted by Supriyadi (2016) which states that the tax rate based on PP no. 46 of 2013 has no effect on MSME taxpayer compliance.

Many of the results of previous studies are in line with the results of research conducted by researchers. Although in line with previous research, the rules used are different. The content of the current regulation regarding the MSME tax has differences from the previous regulation, namely the difference comes from the applied tariff, optional tax, and the time limit for use. The current tax rate is lower than the previous tax rate of 0.5%. And the tax is optional, meaning that if the taxpayer does not want to be a 0.5% PPh taxpayer, he will be subject to Income Tax which refers to Article 17 of Law Number 36 of 2008 concerning Income Tax by submitting an application to the Director General of Taxes. Then what distinguishes this regulation from the previous regulation is that it has a period of 7 years for individuals, for entities in the form of cooperatives, CV or Firms for 4 years, and for entities in the form of PT, the term is only for 3 years.

The results of the research both state that changes in government regulations containing changes in MSME tax rates will increase the level of taxpayer compliance, although the effect is not too significant. The lower tax rates will encourage people to pay taxes, that's because the costs incurred for taxes will be lower or less so that it can result in the level of taxpayer compliance increasing.

## CLOSING

### Conclusions

This study aims to determine the effect of the application of Government Regulation no. 23 of 2018 on the Compliance Level of MSME Taxpayers in North Bogor District. Based on the results of the research as described in the previous chapter, the following conclusions can be drawn:

1. In the research conducted, it is stated that the understanding of the application of Government Regulation Number 23 of 2018 in North Bogor District is still lacking due to uneven socialization factors, resulting in MSME actors not knowing regarding this new regulation. Whereas socialization is the most important thing to do to generate community participation. By increasing socialization, the public will know more about government regulation number 23 of 2018, so that it will have a positive impact in further increasing MSME tax revenues.
2. In the research conducted, it was stated that the level of taxpayer compliance in North Bogor District was quite good because MSME actors did not mind paying taxes at low rates. With a low tax rate, business actors will become obedient in carrying out their tax obligations, that's because the costs that must be incurred for taxes will be less or lower.
3. In the research conducted, it is stated that the application of Government Regulation Number 23 of 2018 has an effect on the Compliance Level of MSME Taxpayers in North Bogor District. This is shown in the T-test which produces a Tcount of  $4.342 > T_{table} 1.291$  and a significance value of  $0.000 < 0.05$ . And the F test produces an Fcount of  $18.852 > F_{table} 2.76$  and a significance value of  $0.000 < 0.05$ . However, the effect of the application of Government Regulation Number 23 of 2018 on the Compliance Level of MSME Taxpayers only has a slight effect, because based on the coefficient of determination test it produces  $R^2$  of 0.167 or 16.7%, which means the variable of Application of Government Regulation No. 23 of 2018 (X) only affects MSME taxpayer compliance by 16.7%. The rest is influenced by other factors not examined in this study.

### Suggestions

Based on the conclusions above, it can be proposed suggestions that are expected to be useful for further research:

1. Practical advice
  - a. MSME taxpayers should be aware of fulfilling their tax obligations because taxpayers will get benefits, such as getting convenience in applying for loans to banks. MSME taxpayers must also know the latest regulations on taxation because taxpayers may benefit

from the latest regulations, such as PP 23 of 2018 which provides benefits for MSME taxpayers in reducing their tax burden.

- b. The government as the maker of regulations or regulations regarding taxation, in addition to making government regulations, should review whether the new regulations are complied with by all targets. This is done so that taxpayer compliance will increase and provide higher tax revenues. And the government must increase the socialization of taxation regarding tax rates and tax provisions applicable in Indonesia so that the understanding of taxpayers about public taxation is increasing.

### 2. Academic Suggestions

- a. In the development of knowledge related to taxpayer compliance which is influenced by the implementation of new regulations, it is hoped that these results can provide an illustration that taxpayer compliance is very important.
- b. For further researchers who are interested in conducting studies in the same field, they can add independent variables that have a possible influence on the level of MSME taxpayer compliance or can use variables that are not used in this study, so that new variables can be found that will increase taxpayer compliance.

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