

**DEVELOPMENT AFTER APPLICATION
GOVERNMENT REGULATION NO. 23 OF 2018
AND ITS IMPACT ON THE GROWTH LEVEL
OF TAXPAYERS AND
TAX REVENUE FROM THE MSME SECTOR
(Case Study at KPP Pratama Jakarta Cakung Satu)**

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Abstract - The government has implemented Government Regulation No.23 of 2018 on July 1, 2018, regarding the imposition of MSME taxes in assisting small and medium economic activities. The government provides taxation services for MSME taxpayers with the previous rate of 1% down to

0.5% subject to gross sales of up to Rp 4,800,000,000, - per year. This study aims to determine the amount of growth number of taxpayers and tax revenue for 1.5 years after the implementation of the regulation, also aims to explain the receipt of PPh Article 4 paragraph (2) of the working area of KPP Pratama Jakarta Cakung Satu and to find out the decrease in UMKM Tax before and after the implementation of PP. 23 of 2018 out of 100 taxpayers registered at KPP Pratama Jakarta Cakung Satu.

The method used in this research is descriptive method with a case study approach, in order to obtain facts about the impact of the implementation of PP. 23 of 2018 on the growth of taxpayers and tax revenue from the MSME sector.

The results of this study indicate that the implementation of PP. 23 of 2018 experienced a decrease in the number of taxpayers with an average of -2% and an average tax revenue of 0%, the average percentage is still far from what was expected by KPP Pratama Jakarta Cakung Satu which wants average growth > 50%, meanwhile the average revenue from Income Tax Article 4 paragraph (2) is 8% with very poor criteria. And for the tax comparison results

before and after the implementation of PP. 23 of 2018 the result has decreased tax revenue of Rp

473,705,353, - and there was a significant decrease. In the future, the government must conduct direct socialization with a personal approach to taxpayers.

Keywords: *Government Regulation No. 23 of 2018, UMKM, Tax Revenue.*

I. Introduction

In Indonesia, Micro, Small and Medium Enterprises (MSMEs) are a solution to economic problems, because they create their own jobs by establishing their own businesses. From the data of the Indonesian Ministry of Cooperatives and SMEs in 2014-2017, the number of MSMEs has increased by 7.98%, namely in 2014 amounting to 57,895,721 MSMEs to 62,922,617 MSMEs in 2017. The government sees the private sector as having great potential for tax revenue. , namely from MSMEs, although their turnover and profits are small compared to large companies, their existence makes a significant contribution to economic growth. Based on data from the Central Statistics Agency (BPS), MSMEs contribute 62.57% of GDP (Gross Domestic Product), while their contribution to taxes is only 2,

The government has issued Government Regulation no. 46 of 2013 with a tax rate of 1% in 2013 then in 2018 the government issued Government Regulation No. 23 of 2018 with a tax rate of 0.5% so that Government Regulation No.46 of 2013 can no longer be used. This regulation concerns income tax from businesses that are received or earned by taxpayers with a gross turnover of not more than IDR 4,800,000,000 in one tax year.

This research was conducted at KPP Pratama Jakarta Cakung Satu because DKI Jakarta is the capital city of Indonesia with quite a lot of Micro, Small, and Medium Enterprises (MSMEs). (<http://www.tribunjojga.com>) the number of MSMEs in Jakarta increased in 2006 to 1.16 million MSMEs to 1.24 million MSMEs in 2016, the results of the economic census of the Central Statistics Agency (BPS). This number includes tens of thousands of MSME actors who have not registered their taxation. With the establishment of KPP Pratama Jakarta Cakung Satu, it is hoped that tax revenues will increase, namely by providing good services, starting from monitoring business development, tax consulting and SPT submission procedures that make taxpayers easier.

II. LITERATURE REVIEW

2.1. Theoretical basis

2..1. Definition of Tax

The definition of tax according to Law no. 16 of 2009 article 1 concerning general provisions and taxation way administration (KUP). Tax is the taxpayer's contribution to the state that is owed by Forcing individuals or bodies based on law, without receiving direct compensation and being used for state needs for the greatest prosperity of the people. Meanwhile, according to Rochmat Soemitro in the official Siti (2011: 2) book, taxes are fees to the state that can be imposed without receiving reciprocal services (counter-achievement) which can be directly addressed and used to pay for public purposes.

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2.2. Tax Function

Siti Resmi (2011) classifies the tax function as follows:

1. Budgetair Function (Source of State Finance)

Taxes as a source of government revenue to finance both routine and development expenditures.

2. Regularend function (regulator)

Taxes as a tool to regulate or implement government policies in the socio-economic field, as well as to achieve certain goals outside the financial sector Stability Function

3.

With the existence of taxes, the government has the funds to carry out policies related to price stability so that inflation can be controlled. Income Redistribution Function

4.

Taxes that have been collected by the state will be used to finance all public interests, including to finance development so as to open up job opportunities, which in turn will increase people's income.

2.3. Taxpayer

In Law no. 28 of 2007, a taxpayer is an individual or entity, covering tax payments, tax deductions and tax collection who have tax rights and obligations in accordance with the provisions of taxation legislation.

2.4. Income tax

Based on Law No.36 of 2008 concerning Income Tax, tax income (PPH) is an official collection aimed at people who earn income or on the income they receive and earn in a tax year.

3.2.1. Income Tax Subject

In Law no. 36 of 2008 which are subject to income tax, among others, are individuals, entities and inheritance.

3.2.1. Income Tax Objects

The object of income tax is any additional economic capability received or obtained by a taxpayer, whether from Indonesia or outside Indonesia, which can be used for consumption or to increase the wealth of the taxpayer concerned, in whatever name and form.

3.2.1. Income Tax Rates

In Law no. 36 of 2008 Income Tax, states that income tax is divided into two, namely, (1) resident individual taxpayers, namely the tax rate applied on taxable income for domestic individual taxpayers; (2) domestic corporate taxpayers and permanent establishments, the tax rate for domestic corporate taxpayers and permanent establishments has been reduced to 25% since 2010. The amount of tax imposition rates is regulated in Article 17 paragraph 1 of the Income Tax Law.

2..5. Final Income Tax (Article 4 paragraph 2)

In Law No.36 of 2008 Article 4 paragraph (2) Final Income Tax is imposed on income in the form of deposit interest, other savings, income from stock and securities transactions on the stock exchange, income from transfer of assets in the form of land and

buildings and certain other income the imposition of taxes is regulated in government regulations. Final PPh imposition means that the income received will be subject to PPh at a certain rate. The income tax imposed, whether deducted by another party or already paid by itself, is not an upfront payment of the income tax payable, but rather has paid off the income tax payable immediately for that income.

2..6. Government Regulation No. 23 of 2018

Government Regulation No.23 of 2018 is a revision of Government Regulation No.46 of 2013 which regulates income tax on business income received or obtained by taxpayers with a gross turnover of not more than IDR 4,800,000,000 in one tax year. This regulation came into force effectively on July 1 2018. There are important points stipulated in Government Regulation No.23 of 2018, including: (1) final income tax rate of 0.5%, (2) the final income tax rate has The time limit is 7 tax years for individual taxes, 4 tax years for corporate taxpayers in the form of cooperatives, limited partnership, or firms, and 3 tax years for corporate taxpayers in the form of limited liability companies. Tax calculated period at the time the taxpayer is registered,

2..7. Tax collection system

According to Marsyahul (2010: 7) the tax collection system consists of: (1) Official Assessment System, (2) Self Assessment System, (3) With Holding System

2..8. Enterprises, Micro, Small, and Medium (UMKM)

In Law No. 20 of 2008, MSMEs are small companies that are owned and managed by a person or owned by a small group of people with a certain amount of wealth and income. The characteristics of MSMEs are as follows:

1. Micro Business is a business owned by an individual / individual body with a number of employees of 1 to 9 people who have sales of Rp. 300,000,000 per year and have a net worth of not more than Rp. 50,000,000 which does not include land and buildings.
2. Small Business is an independent productive economic enterprise carried out by individuals or business entities that are not subsidiaries or branch companies owned, controlled or part of, either directly or indirectly, from medium or large businesses that meet the criteria of small businesses with the number of employees. 10 to 50 people who have annual sales of more than Rp 300,000,000 up to a maximum of IDR 2,500,000,000 and have assets of more than IDR 50,000,000 to a maximum of IDR 500,000,000 excluding land and buildings
3. Medium-sized enterprises are productive economic enterprises that are independent, carried out by individuals or business entities that are not a subsidiary or branch of a company that is owned, controlled or is part of either directly or indirectly with a small or large business that meets the criteria of a medium-sized employees 51 to 250 people who have annual sales of more than Rp 2,500,000,000 up to a maximum of IDR 50,000,000,000 and have assets

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more than IDR 500,000,000 up to a maximum of IDR 10,000,000,000 excluding land and buildings.

III. RESEARCH METHOD

3.1. Research sites

research on the application of PP No.23 of 2018 and its impact on the growth rate of taxpayers and tax revenue from the UMKM sector (Case Study of KPP Pratama Jakarta Cakung Satu) which is located at Pulogadung Industrial area Jalan Pulo Buaran VI Blok JJ No.11, Jatinegara, Kec. Cakung, East Jakarta, 13930.

3.2. Research Strategies and Methods

3.2.1. Research Strategy

The strategy used in this research is a case study. This strategy is intended to obtain a detailed picture of a situation. What is more important in this strategy is understanding, not breadth of scope. Research using this strategy tends to emphasize more on existing natural conditions.

3.2.2. Research methods

Research conducted by researchers using descriptive methods. Researchers want to know the growth rate of MSMEs and tax revenues after the implementation of PP. 23 of 2018 and knowing the contribution of PP tax No. 23 of 2018 on the receipt of Income Tax Article 4 paragraph (2).

3.3. Data collection instruments

The data collection instrument is a tool selected and used by researchers in gathering information so that the activity becomes systematic and easy. The data collection instruments used were library research, field research, and documentation.

3.4. Data Analysis Method

All data collected is processed and analyzed to produce a finding. These findings will be interpreted in a qualitative form with a descriptive writing structure. The data analysis process is as follows:

1. The growth rate of UMKM taxpayers can be seen from the number of UMKM taxpayers who make PP no. 23 years 2018 every month from July 2018 to December 2019.
2. The amount of tax revenue from UMKM taxpayers is by making a table of tax revenue from MSMEs from July 2018 to December 2019. Analysis of the amount of tax contributions provided by PP No. 23 of 2018
3. on income tax article 4 paragraph (2), namely:

$$\text{PP23 / 2018 Contribution} = \frac{\text{Total UMKM Tax Revenue} \times 100\%}{\text{Amount of PPh article 4 paragraph (2)}}$$

To see the criteria for tax contribution of PP. 23 of 2018 can be seen in the table below:

Table 3.1 Contribution Criteria

Percentage (%)	Criteria
0-10	Very less
10.10-20	Less
20,10-30	Moderate
30.10-40	Pretty good
40.10-50	Good
Above 50	Very good

Source: Research and Development Team of the Department of Home Affairs-Fisipol UGM 1991 (in Firdaus, 2012)

4. Analysis of the total tax revenue of 100 MSME taxpayers registered at KPP Pratama Jakarta Cakung Satu by comparing the taxes paid before the implementation of PP No. 23 of 2018 with taxes paid after the implementation of the regulation, to find out whether there has been a very significant decrease in revenue at KPP Pratama Jakarta Cakung Satu, then data analysis is carried out using the SPSS 2.5 software

IV. RESULTS AND DISCUSSION

4.1. Growth in the Number of Taxpayers after the Implementation of PP NO.23 of 2018

Table 4.1
Number of UMKM Taxpayers at KPP Pratama Jakarta Cakung Satu

Year	Month	total	Growth	Percentage
		Effective MSMEs	Number of WP	Growth
2018	July	1017		
	August	1029	12	1%
	September	1120	91	8%
	October	1201	81	7%
	November	1321	120	9%
	December	1448	127	9%
	2019	January	854	- 594
February		880	26	3%
March		912	32	4%
April		892	- 20	- 2%
May		851	- 41	- 5%
June		784	- 67	- 9%
July		645	- 139	- 22%
August		624	- 21	- 3%
September		763	139	18%
October		682	- 81	- 12%
November		836	154	18%
December		1022	186	18%
Average			0.29	- 2%

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Source: KPP Pratama Jakarta Cakung Satu 2020

In the table on the previous page it can be seen that the number of PP Taxpayers No. 23 of 2018 in the KPP Jakarta Cakung Satu work area in August a month after the implementation of the regulation, 1029 MSME taxpayers were recorded to deposit their taxes and continued to experience achievements until December 2018, namely 1448 MSMEs, while December 2018 to January 2019 experienced a decline. the number of taxpayers was 594 taxpayers and in 2019 the first semester was the highest in March with 912 taxpayers and the lowest was in June 2019 with 784 MSMEs, while the second semester in 2019 the lowest was in August as many as 624 UMKM and for the highest achievement, namely in December 2019 with a total of 1022 taxpayers.

4.2. Growth of Total Tax Revenue PP NO. 23 of 2018

Table 4.2
Total UMKM Tax Revenues at KPP Pratama Jakarta Cakung Satu

Year	Month	Total Receipts from Effective MSMEs	Growth Total Receipts	Percentage Growth
2018	July	Rp 510,014,832		
	August	Rp 517,388,483	Rp 7,373,651	1%
	September	Rp 499,578,503	Rp (17,809,980)	- 4%
	October	Rp 569,777,357	Rp 70,198,854	12%
	November	Rp 533,159,863	Rp (36,617,494)	- 7%
	December	Rp 673,192,299	Rp 140,032,436	21%
2019	January	Rp 381,261,342	Rp (291,930,957)	- 77%
	February	Rp 344,297,367	Rp (36,963,975)	- 11%
	March	Rp 374,628,614	Rp 30,331,247	8%
	April	Rp 396,603,306	Rp 21,974,692	6%
	May	Rp 414,576,732	Rp 17,973,426	4%
	June	Rp 293,870,536	Rp (120,706,196)	- 41%
	July	Rp 748,342,505	Rp 454,471,969	61%
	August	Rp 493,488,813	Rp (254,853,692)	- 52%
	September	Rp 452,768,968	Rp (40,719,845)	- 9%
	October	Rp 563,928,684	Rp 111,159,716	20%
	November	Rp 612,276,826	Rp 48,348,142	8%
	December	Rp 1,290,662,030	Rp 678,385,204	53%
average			Rp 45,920,423	0%

Source: KPP Pratama Jakarta Cakung Satu, 2020

From the table above the amount of revenue originating from the MSME Sector is in accordance with Government Regulation no. 23 of 2018 at KPP Jakarta Cakung Satu in August a month after the implementation of the regulation until December 2019, revenues tend to fluctuate, the lowest amount of revenue in September 2018 was IDR 499,578,503, and the highest revenue was in December of IDR 673,192,299. - whereas in 2019 in the first semester the highest revenue achievement was in May 2019 amounting to Rp. 414,576,732, - and the lowest revenue was in June 2019 amounting to Rp. 293,870,536, the second semester in 2019 the lowest revenue was in August of Rp. 493,488,813 and for the highest revenue in December of Rp. 1,290,662,030.

4.3. Contribution of PP NO.23 Year 2018 to Income Tax Article 4 paragraph (2)

Contribution is a contribution or something that is given to an activity so that it has an impact or benefit that can be felt. The contribution referred to here is the contribution provided by the PP No. 23 of 2018 on the receipt of Income Tax Article 4 paragraph (2).

Table 4.3 Total Final Tax Revenues at KPP Jakarta Cakung One Year 2018-2019

Year	Month	Article tax receipts 4 paragraph (2)	Income Tax Receipts PP23 finals	Percentage Reception	Criteria
2018	July	IDR 12,615,329,575	Rp 510,014,832	4%	Very less
	August	Rp 9,651,526,703	Rp 517,388,483	5%	Very less
	September	Rp 8,435,991,893	Rp 499,578,503	6%	Very less
	October	Rp 9,768,220,779	Rp 569,777,357	6%	Very less
	November	Rp 7,630,716,567	Rp 533,159,863	7%	Very less
	December	Rp 8,248,022,387	Rp 673,192,299	8%	Very less
2019	January	Rp 5,450,086,937	Rp 381,261,342	7%	Very less
	February	Rp 4,542,490,396	Rp 344,297,367	8%	Very less
	March	Rp 6,127,129,903	Rp 374,628,614	6%	Very less
	April	Rp 4,166,147,142	Rp 396,603,306	10%	Very less
	May	Rp 6,605,282,719	Rp 414,576,732	6%	Very less
	June	Rp 4,862,063,984	Rp 293,870,536	6%	Very less
	July	Rp 7,450,101,548	Rp 748,342,505	10%	Very less
	August	Rp 5,848,746,445	Rp 493,488,813	8%	Very less
	September	Rp 4,600,813,955	Rp 452,768,968	10%	Very less
	October	Rp 6,722,536,966	Rp 563,928,684	8%	Very less
	November	Rp 5,559,108,832	Rp 612,276,826	11%	Less
	December	Rp 8,010,355,759	Rp 1,290,662,030	16%	Less
average				8%	Very less

Source: KPP Pratama Jakarta Cakung Satu, 2020

From the results of the calculation shows that the tax contribution of PP. 23 of 2018 on PPh article 4 paragraph (2), the lowest was in July 2018 with a contribution of 4% with very poor criteria. This happened because of Government Regulation no. 23 of 2018 regulates the MSME tax with a certain gross circulation, the tax imposition rate drops to 0.5% and the regulation has just been implemented. While the highest contribution was in December 2019 at 16% with poor criteria.

4.4. Income Tax Receipts Based on Government Regulation No.46 of 2013 with Income Tax Receipts based on PP NO.23 of 2018

To find out whether there has been a very significant decrease in tax revenue at KPP Jakarta Cakung Satu before and after the implementation of Government Regulation No.23 of 2018 is to take a sample of 100 MSME taxpayers registered at KPP Jakarta Cakung Satu then compare the taxes they pay between years 2017 with 2019.

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Table 4.4

Tax Comparison Results

No.	Based on PP No. 46 year 2013	Based on PP No. 23 year 2018	Increase or decrease Tax
1	Rp. 28,929,800, -	Rp16,379,714.00	IDR 12,550,086.00
2	IDR 1,179,040	IDR 2,291,973.00	(IDR 1,112,933.00)
3	Rp. 10.120.000,00	IDR 15,531,292.00	(IDR 5,411,292.00)
4	IDR 1,790,935.00	IDR 1,462,683.00	IDR 328,252.00
5	IDR 15,718,700.00	IDR 8,182,602.00	IDR 7,536,098.00
6	IDR 6,742,327.00	IDR 4,743,049.00	IDR 1,999,278.00
7	IDR 108,689,469.00	IDR 14,430,154.00	IDR 94,259,315.00
8	IDR 7,871,936.00	IDR 12,265,779.00	(IDR 4,393,843.00)
9	IDR 23,192,603.00	IDR 37,651,547.00	(IDR 14,458,944.00)
10	IDR 24,379,558.00	IDR 834,000.00	IDR 23,545,558.00
11	IDR 9,197,552.00	IDR 4,466,939.00	IDR 4,730,613.00
12	IDR 8,147,110.00	IDR 17,894,442.00	(IDR 9,747,332.00)
13	IDR 41,975,367.00	IDR 21,680,297.00	IDR 20,295,070.00
14	IDR 36,909,025.00	IDR 20,754,000.00	IDR 16,155,025.00
15	IDR 34,924,212.00	IDR 20,495,495.00	IDR 14,428,717.00
16	IDR 4,119,675.00	IDR 1,986,235.00	IDR 2,133,440.00
17	IDR 44,491,145.00	IDR 47,776,609.00	(IDR 3,285,464.00)
18	IDR 17,827,445.00	IDR 6,232,408.00	IDR 11,595,037.00
19	IDR 21,883,141.00	IDR 11,950,186.00	IDR 9,932,955.00
20	IDR 10,387,061.00	IDR 9,935,295.00	IDR 451,766.00
21	IDR 4,679,246.00	IDR 4,521,900.00	IDR 157,346.00
22	IDR 2,842,500.00	IDR 1,599,800.00	IDR 1,242,700.00
23	IDR 25,325,166.00	IDR 30,682,067.00	(IDR 5,356,901.00)
24	IDR 21,208,292.00	IDR 9,513,614.00	IDR 11,694,678.00
25	IDR 19,827,833.00	IDR 9,802,332.00	IDR 10,025,501.00
26	IDR 5,123,759.00	IDR 3,025,700.00	IDR 2,098,059.00
27	IDR 24,754,917.00	IDR 15,582,861.00	IDR 9,172,056.00
28	IDR 7,924,758.00	IDR 9,560,091.00	(IDR 1,635,333.00)
29	IDR 48,159,856.00	IDR 13,611,680.00	IDR 34,548,176.00
30	IDR 34,155,954.00	IDR 32,703,282.00	IDR 1,452,672.00
31	IDR 8,427,140.00	IDR 5,890,134.00	IDR 2,537,006.00
32	IDR 467,000.00	IDR 344,425.00	IDR 122,575.00
33	IDR 37,212,812.00	IDR 26,326,669.00	IDR 10,886,143.00
34	IDR 123,721,124.00	IDR 251,469,686.00	(IDR 127,748,562.00)
35	IDR 15,753,846.00	IDR 11,252,300.00	IDR 4,501,546.00
36	IDR 9,250,458.00	IDR 4,221,481.00	IDR 5,028,977.00
37	IDR 8,904,859.00	IDR 4,220,470.00	IDR 4,684,389.00
38	IDR 28,735,735.00	IDR 29,298,112.00	(IDR 562,377.00)
39	IDR 35,187,434.00	IDR 25,265,048.00	IDR 9,922,386.00

No.	Based on PP No. 46 Year 2013	Based on PP No. 23 2018 year	Increase or decrease Tax
<u>40</u>	IDR 28,216,019.00	IDR 20,625,517.00	IDR 7,590,502.00
<u>41</u>	IDR 28,818,383.00	IDR 20,698,564.00	IDR 8,119,819.00
<u>42</u>	IDR 11,627,970.00	IDR 5,146,760.00	IDR 6,481,210.00
<u>43</u>	IDR 55,655,922.00	IDR 9,325,050.00	IDR 46,330,872.00
<u>44</u>	IDR 33,110,635.00	IDR 14,261,793.00	IDR 18,848,842.00
<u>45</u>	IDR 32,777,968.00	IDR 19,166,710.00	IDR 13,611,258.00
<u>46</u>	IDR 105,515,102.00	IDR 122,148,176.00	(IDR 16,633,074.00)
<u>47</u>	IDR 5,010,000.00	IDR 2,105,000.00	IDR 2,905,000.00
<u>48</u>	IDR 19,205,932.00	IDR 8,400,176.00	IDR 10,805,756.00
<u>49</u>	IDR 1,380,756.00	IDR 914,526.00	IDR 466,230.00
<u>50</u>	IDR 36,841,178.00	IDR 21,326,270.00	IDR 15,514,908.00
<u>51</u>	IDR 27,657,132.00	IDR 13,332,516.00	IDR 14,324,616.00
<u>52</u>	IDR 3,490,570.00	IDR 3,547,950.00	(IDR 57,380.00)
<u>53</u>	IDR 13,365,496.00	IDR 6,456,544.00	IDR 6,908,952.00
<u>54</u>	IDR 9,708,745.00	IDR 8,476,600.00	IDR 1,232,145.00
<u>55</u>	IDR 22,011,744.00	IDR 12,429,600.00	IDR 9,582,144.00
<u>56</u>	IDR 6,334,234.00	IDR 2,500,857.00	IDR 3,833,377.00
<u>57</u>	IDR 10,308,471.00	IDR 7,841,235.00	IDR 2,467,236.00
<u>58</u>	IDR 16,951,108.00	IDR 5,992,056.00	IDR 10,959,052.00
<u>59</u>	IDR 26,823,700.00	IDR 16,152,326.00	IDR 10,671,374.00
<u>60</u>	IDR 18,521,169.00	IDR 17,841,190.00	IDR 679,979.00
<u>61</u>	IDR 4,950,000.00	IDR 4,280,000.00	IDR 670,000.00
<u>62</u>	IDR 30,144,416.00	IDR 27,191,135.00	IDR 2,953,281.00
<u>63</u>	IDR 1,411,500.00	IDR 891,215.00	IDR 520,285.00
<u>64</u>	IDR 55,970,945.00	IDR 7,334,533.00	IDR 48,636,412.00
<u>65</u>	IDR 22,054,872.00	IDR 8,120,657.00	IDR 13,934,215.00
<u>66</u>	IDR 17,760,500.00	IDR 17,896,000.00	(IDR 135,500.00)
<u>67</u>	IDR 13,418,820.00	IDR 8,363,050.00	IDR 5,055,770.00
<u>68</u>	IDR 6,441,000.00	IDR 3,892,500.00	IDR 2,548,500.00
<u>69</u>	IDR 4,068,720.00	IDR 1,797,000.00	IDR 2,271,720.00
<u>70</u>	IDR 2,675,000.00	IDR 14,712,750.00	(IDR 12,037,750.00)
<u>71</u>	IDR 40,866,000.00	IDR 19,472,000.00	IDR 21,394,000.00
<u>72</u>	IDR 2,114,800.00	IDR 1,250,501.00	IDR 864,299.00
<u>73</u>	IDR 22,085,000.00	IDR 18,085,000.00	IDR 4,000,000.00
<u>74</u>	IDR 925,000.00	IDR 21,100,000.00	(IDR 20,175,000.00)
<u>75</u>	IDR 6,531,480.00	IDR 4,787,380.00	IDR 1,744,100.00
<u>76</u>	IDR 15,138,732.00	IDR 13,635,248.00	IDR 1,503,484.00
<u>77</u>	IDR 20,087,100.00	IDR 13,194,300.00	IDR 6,892,800.00
<u>78</u>	IDR 1,881,500.00	IDR 1,873,500.00	IDR 8,000.00
<u>79</u>	IDR 11,372,790.00	IDR 3,827,300.00	IDR 7,545,490.00
<u>80</u>	IDR 690,000.00	IDR 685,000.00	IDR 5,000.00
<u>81</u>	IDR 4,800,000.00	IDR 4,920,000.00	(IDR 120,000.00)
<u>82</u>	IDR 690,000.00	IDR 685,000.00	IDR 5,000.00
<u>83</u>	IDR 1,299,000.00	IDR 1,007,000.00	IDR 292,000.00
<u>84</u>	IDR 27,080,743.00	IDR 18,808,285.00	IDR 8,272,458.00
<u>85</u>	IDR 6,550,000.00	IDR 7,900,000.00	(IDR 1,350,000.00)

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No.	Based on PP No. 46 Year 2013	Based on PP No. 23 2018 year	Increase or decrease Tax
86	IDR 36,696,000.00	IDR 21,645,000.00	IDR 15,051,000.00
87	IDR 16,755,000.00	IDR 10,426,000.00	IDR 6,329,000.00
88	IDR 14,205,000.00	IDR 12,325,000.00	IDR 1,880,000.00
89	IDR 4,620,000.00	IDR 4,230,000.00	IDR 390,000.00
90	IDR 9,588,830.00	IDR 6,282,305.00	IDR 3,306,525.00
91	IDR 490,000.00	IDR 360,000.00	IDR 130,000.00
92	IDR 14,618,000.00	IDR 6,744,925.00	IDR 7,873,075.00
93	IDR 25,812,000.00	IDR 14,471,000.00	IDR 11,341,000.00
94	IDR 3,302,000.00	IDR 3,225,000.00	IDR 77,000.00
95	IDR 10,266,071.00	IDR 8,040,081.00	IDR 2,225,990.00
96	IDR 2,800,000.00	IDR 2,465,000.00	IDR 335,000.00
97	IDR 4,163,800.00	IDR 4,927,180.00	(IDR 763,380.00)
98	IDR 3,090,000.00	IDR 5,585,303.00	(IDR 2,495,303.00)
99	IDR 7,922,000.00	IDR 7,976,000.00	(IDR 54,000.00)
100	IDR 10,431,230.00	IDR 6,595,605.00	IDR 3,835,625.00
	IDR 1,919,238,873.00	IDR 1,445,533,520.00	IDR 473,705,353.00

Source: KPP Jakarta Cakung One

4.5. Discussion

4.5.1. Analysis of the Growth Rate of the Number of UMKM Taxpayers after the Implementation of PP No.23 of 2018

Based on table 4.1 it can be seen that the number of PP Taxpayers No. 23 of 2018 in the KPP Jakarta Cakung Satu Work Area In August a month after the implementation of PP No. 23 of 2018 there were 1029 MSME taxpayers who paid their taxes, and continued to increase until December 2018 as many as 1448, while in December 2018 to January 2019 there were a decrease in taxpayers of 594 taxpayers, namely 300 taxpayers who were not subject to PP No. 23 of 2018 because the taxpayer has a gross circulation of more than 4.8 billion in one year so that in January 2019 the taxpayer used the Article 17 income tax rate, and 294 taxpayers had not paid the tax.

For the growth in the number of taxpayers after the implementation of PP No.23 of 2018, the results fluctuate so that it has decreased by an average of -2% and it can be seen that the level of compliance of MSMEs is still lacking in depositing tax obligations making what is expected by KPP Jakarta Cakung One on average growth of > 50%.

This shows that the UMKM PPh taxpayers after the implementation of Government regulation no. 23 of 2018 is not yet aware of its tax obligations and shows that the purpose of the Government is to issue PP No. 23 of 2018, namely encouraging MSMEs to be more orderly in paying taxation, providing convenience and simplification of taxation regulations, so as to give people the opportunity to contribute to the administration of the State, it is not well achieved,

4.5.2. Analysis of the Growth Rate of UMKM Tax Revenue After the Implementation of PP NO.23 of 2018

Based on Table 4.2, it can be seen that the amount of tax revenue originating from the MSME sector is in accordance with the provisions of PP. 23 of 2018 at KPP Jakarta Cakung Satu after the implementation of this regulation until December 2019 there was an increase as well

decrease, the highest number of MSMEs was in December, namely Rp 1,290,662,030, - and the lowest revenue was in June, namely Rp. 293,870,536, -. Based on table 4.1, the highest number of MSME taxpayers was in 2018 and 2019, namely in December, namely in December 2018 as many as 1448 taxpayers and December 2019, namely 1022 taxpayers, if linked to table 4.2, the number of revenues was the highest in 2018 and in 2019 there was also in December amounting to IDR 673,192,299 and IDR 1,290,662,030, so it can be concluded that MSME taxpayers pay more taxes in December because in the PP regulation No. 23 of 2018 which regulates the gross circulation in one year should not exceed Rp

4,800,000,000, - and the deadline for tax payments in December.

For 1.5 years, the average percentage growth in revenue growth at KPP Pratama Jakarta Cakung was 0%, which means that there was no growth in tax revenues until December 2019, this growth was still far from what was expected by KPP Pratama Jakarta Cakung Satu which expected average growth. in the amount of > 50%, from the percentage result it can be said that KPP Jakarta Cakung Satu in providing contribution for the revenue of state treasury is not maximal.

4.5.3. Analysis of PPh Contribution of PP NO.23 of 2018 Against Income Tax Article 4 paragraph (2)

Based on table 4.3 it can be seen that the amount of contribution made by PP. 23 of 2018 regarding the receipt of PPh article 4 paragraph (2) during the period of 1.5 years is fluctuating, which means that there is an increase and decrease in the amount of tax contributions in the MSME sector. This is of course influenced by the amount of tax revenue PP No. 23 of 2018 and the number of receipts for other sources of Income Tax Article 4 paragraph (2).

PP tax contribution. 23 of 2018 on Income Tax Article 4 paragraph (2), the lowest is in July with a contribution of 4% with very poor criteria. This happened because of Government Regulation no. 23 of 2018 regulates the UMKM tax with a certain turnover which is only applied in July. Meanwhile, the highest contribution was in December 2019 at 16% with sufficient criteria. While the contribution of PP no tax. 23 of 2018 concerning MSMEs against PPh article 4 paragraph (2) for an average of 1.5 years, which is 8% with very poor criteria.

4.5.4. Income Tax Revenue Analysis based on PP No.46 of 2013 with Revenues Based on PP No. 23 of 2018

Based on table 4.4 it can be seen that the sample comparison results of 100 MSME taxpayers registered at KPP Jakarta Cakun Satu who paid their income tax in 2017 and 2019, the tax that must be paid by income taxpayers before using PP 23 of 2018 is using PP No. 46 of 2013 in 2017 amounting to Rp 1,919,238,873, - then after the implementation of PP. 23 of 2018, the tax tax received from MSMEs in 2019 amounted to Rp. 1,445,533,520, - the impact of the implementation of this regulation was a decrease in revenues of Rp. 473,705,353, - from the MSME sector received by the state.

Meanwhile, to find out the significant effect between before and after the implementation of Government Regulation No.23 of 2018, a hypothesis can be tested, namely data analysis using software *SPSS ver. 2.5* namely the t test for the difference between means and paired groups (dependent). And the calculation results are as follows:

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Table 4.5
Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Mean Error
Pair 1	PP No.46	19192388,73	100	21255598,932	2125559,893
	PP No. 23	14455335,20	100	27889318,816	2788931,882

Source: SPSS data processing

From 100, it must be seen that the average (mean) tax received from all MSME entrepreneurs before the implementation of PP No. 23 of 2018 was IDR 19,192,388.73 and the average tax paid by MSME entrepreneurs after the implementation of PP No. 23 of 2018 amounting to IDR 14,455,355.20. The "t" test performed is shown in the following table:

Table 4.6
Paired Samples Test

	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	Df	Sig. (2-tailed)
				Lower	Upper			
Pair 1 PP No.46 - PP No. 23	4737053,18934545,	18934545,980028.81	980028.81	8494078.2	2.5530	42.02	99	,014

2. Source: Processed SPSS data

From the paired-t test results, it can be seen that the average difference between before and after the implementation of PP No. 23 of 2018 is IDR 4,737,053,530, meaning that there is a decrease in tax revenue after the implementation of PP No. 23 of 2018 with an average decline of IDR 4,737,053,530.

The result of the calculation of the "t" value is 2.502 with a p-value of 0.014 (2-way test). To perform a significant test, it is known that $t_{table} = 1.984$ so that $t_{count} > t_{table}$. Based on the results of the paired sample test above, it can be seen that $t_{count} = 2.502 > t_{table} = 1.984$ so H_0 is rejected and H_1 is accepted so it can be concluded that with the application of PP No. 23 of 2018 there is a significant difference in decline between before and after the implementation of PP No. 23 of 2018.

Based on these results, the tax comparison and calculation of significant differences are due to the fact that the tax rate imposed in the tax calculation is very small, resulting in a significant decrease in tax revenue.

V. Conclusions and suggestions

5.1. Conclusion

The conclusion from the research on the growth of taxpayers and tax revenue from the MSME sector in the KPP Jakarta Cakung Satu work area results as follows:

1. Application of Government Regulation No. 23 of 2018 for the growth rate of taxpayers has not yet reached the target desired by KPP Jakarta Cakung Satu so that government efforts to increase growth in the MSME sector have not been maximized. The growth rate of tax revenue from MSMEs at KPP Jakarta Cakung Satu
2. has not been maximized so that the Directorate General of Taxes to increase tax revenue, especially from the MSME sector, has not been achieved properly.

3. In receiving PPh article 4 paragraph (2) from PPh UMKM for a period of 1.5 years since the implementation of government regulation No. 23 of 2018 has fluctuated with an average MSME tax contribution to PPh 4 paragraph (2) of 8% which is stated in the very poor category.
4. Based on a sample of 100 UMKM taxpayers registered at KPP Jakarta Cakung Satu who deposit their taxes before and after the implementation of Government Regulation No. 23 of 2018, there was a decrease in tax revenue from the MSME sector that used this regulation amounting to Rp. 473,705,353, - then from the results of the paired t-test on the average of the two groups, it can be seen that with the implementation of Government Regulation No. 23 of 2018 there is a difference. a significant decrease between before and after the implementation of Government Regulation No.23 of 2018.

5.2. Research Limitations

Based on the research process and results, the researcher acknowledges that there are several limitations in this study, namely:

1. The scope of research is only on MSMEs at KPP Jakarta Cakung Satu, so it is suggested that further research can carry out research on MSMEs in various regions in Indonesia, so that it can describe the overall conditions in Indonesia. This study only uses a sample of 100 MSMEs registered at KPP Jakarta Cakung Satu, to obtain more accurate data and results it is recommended to increase the number of samples that will be used in further research so that the research is more developed.
3. It is better if research is also carried out by direct interviews with MSME actors to determine the causes of the decrease in the number of taxpayers and revenue from the MSME sector that make tax payments and to find out the field conditions on the implementation of Government Regulation No. 23 of 2018.

5.3. Suggestion

1. Advice to Government

Based on the results of the study, the researchers tried to provide advice to the government, especially the Directorate General of Taxes in order to increase the number of taxpayers and tax revenue. Some of these suggestions include:

- A. The Directorate General of Taxes is able to more intensively hold a training or direct socialization or personal approach to MSME actors regarding Government Regulation No. 23 of 2018, so that MSME owners have an understanding of the purpose of issuing this regulation and are motivated to pay taxes.
 - B. The Directorate General of Taxes should be more transparent, effective, and efficient in reporting the flow of revenue and management of tax funds so that taxpayers' trust in tax officials increases and tax benefits can be felt by all levels of society.
 - C. Reviewing the basis for taxation which is calculated based on gross turnover or turnover.
 - D. At the end of the year, the Directorate General of Taxes should evaluate the implementation of Government Regulation No. 23 of 2018 as study material for further policies.
2. Suggestions for future researchers

Based on the discussion and conclusions of the research, the researcher provides suggestions for further researchers in order to improve this research with the direct involvement of taxpayers, the aim is to find out

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opinion of MSME players about the change in these regulations and also to find out what problems are faced by taxpayers who use PP No. 23 of 2018 related to the procedures for paying taxes. This can later be used as input for the tax service office so that the tax service office can provide the best service for taxpayers and taxpayers to be comfortable and obedient in paying their taxes.

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