

Evaluation of the Implementation of the PPh 25 Scheme on Taxpayers of Certain Personal Enterprises in According to Government Regulation Number 23 of 2018 in Efforts to Improve Tax Compliance at MSMEs in South Tangerang

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ABSTRACT. According to the Directorate General of Taxes (Directorate General of Taxes), the Ministry of Finance stated that up to now, there are only a few Micro, Small and Medium Enterprises (MSMEs) registered as taxpayers. There are at least 1.8 million taxpayers of MSMEs registered until 2019 (Movanita, 2019). There are still many UMKM players who do not yet have compliance in carrying out their tax obligations. This study aims to evaluate the tax compliance of certain individual taxpayers (WPOP) using general tax rates, PPh 25 at a rate of 0.75%, which can be credited at the end of the tax year. In connection with a reduction in the Final Income Tax rate from 1% to 0.5% with the issuance of Government Regulation (PP) Number 23 of 2018. Specific Entrepreneur Individual Taxpayers (WPOP) are also prepared to be more orderly and disciplined in maintaining their bookkeeping to compile their financial reports to determine the tax payable using the PPh 25 scheme more precisely. Especially for Certain Entrepreneur WPOPs who already have a turnover of more than IDR 4,800,000,000 in one tax year. The method used is the Field Research Method by going directly to the field. The data were obtained by observation, documentation, and direct interviews of SMEs actors Individual Taxpayers (WPOP) Certain Entrepreneurs in South Tangerang City and through secondary data through literature studies. This type of research is a qualitative descriptive study. Qualitative descriptive research is a series of activities to obtain data that is what it is, the results of which emphasize more on meaning (Sugiyono, 2016). Here, the researcher uses a qualitative descriptive research method because it explores the phenomenon of increasing tax compliance and the bookkeeping process of individual entrepreneurs in South Tangerang. The results showed the application of the PPh Article 25 Scheme on the WPOP of Certain Entrepreneurs by PP Number 23 of 2018 at Tangerang Selatan City MSMEs registered at KPP Pratama Serpong. KPP Pratama Pondok Aren is not optimal because taxpayers tend to use a Final PPh rate of 0.5% and not increase the level of compliance of certain employers' WPOP.

Keywords: *Compliance, Final Income Tax, and MSMEs, PPh 25.*

1. INTRODUCTION

To improve the tax compliance of MSME players, the government issued PP. 23 of 2018, which lowered the Final Income Tax (PPh) of MSMEs from 1% to 0.5%, effective from 1 July 2018. Putri et al., (2019) states that in connection with the reduction in SPT 25 Final PPh rates to 0.5%, it shows that MSME actors in Tomohon indicate a low level. In 2019 the government re-issued tax reforms with the revocation of Regulation of the Director-General of Taxes Number PER-32 / PJ / 2010 concerning Article 25 income Tax (PPh) for Certain Entrepreneurs Individual Taxpayers (WPOP).

Some of the WPOP UMKM actors who just started a business will prefer to use the Final PPh rate of 0.5% for simplicity in imposing taxes, which is

taken from the gross circulation for a month multiplied by 0.5%. Following the research (Sukarno et al., 2019), taxation rules that are simpler and easier to implement will spur MSME players to carry out their tax obligations. It is definitely understandable because new UMKM entrepreneurs will experience difficulties in compiling their books. However, MSMEs who have been for a long time prefer the Non-Final Income Tax Article 25 rate of 0.75% because the tax imposition is taken from net income minus Non-Taxable Income (PTKP) for a month. It is necessary to compile bookkeeping by individual entrepreneurs WPOP UMKM to calculate the amount of PPh 25 Non-Final each month that must be paid accurately.

Based on the research background, the following problems can be formulated: (1) how is

the application of the PPh Article 25 scheme on WPOP of Certain Entrepreneurs in accordance with Government Regulation Number 23 of 2018 on MSMEs in South Tangerang City? and (2) how is the effectiveness of increasing tax compliance of certain employers' WPOP through the implementation of the PPh Article 25 scheme in accordance with Government Regulation Number 23 of 2018 in South Tangerang City MSMEs?

Based on the formulation of the problem, the objectives to be achieved from this research are: (1) to find out how the PPh Article 25 Scheme is Implemented on the WPOP of Certain Entrepreneurs in accordance with Government Regulation Number 23 of 2018 on MSMEs of South Tangerang City; (2) to find out the effectiveness of increasing tax compliance of certain employers' WPOP through the application of the PPh Article 25 scheme in accordance with PP Number 23 of 2018 in South Tangerang City MSMEs.

1.1 The Model

1.1.1 Types of research

The type of research used is Field Research. According to (Sunyoto 2013) field research is conducted to obtain primary data and secondary data, namely by observation. The author makes direct observations to what problems are faced so that from these observations, the author can obtain accurate and concrete data. This is a descriptive qualitative study. According to (Sugiyono 2018), The descriptive approach aims to describe, summarize conditions, situations, and phenomena that exist in the environment around the community to be used as research objects. Sugiyono (2018) said: "Qualitative research methods are often called natural research methods because research is carried out in natural conditions (natural setting). It is also called the ethnographic approach because initially, this method was more widely used for research in cultural anthropology". Referred to as a qualitative method. After all, the data collection and analysis is more of a qualitative nature.

1.1.2 Location and Time of Research

The location used in the study is the area of South Tangerang City with the subject of research on Certain Entrepreneurs who are MSME actors who are domiciled in the City of South Tangerang and have been in the UMKM business for more than one year. Meanwhile, the research period starts in August 2019 until July 2020.

1.2 Types and Sources of Data

This study's sources of data are derived from

two sources, namely primary data sources and secondary data. The type of data collection in this study is the Field Study (Field Research) and Literature Studies. Conducted using the interview method with parties related to discussing research problems and carried out in-depth to obtain the desired information. Including the Serpong Tax Office (KPP) and Pondok Aren KPP in the City of South Tangerang. Meanwhile, literature studies are obtained through books and research journals.

2. METHOD OF COLLECTING DATA

The data needed in this study are:

- Micro, Small, and Medium Enterprises, located in South Tangerang City. Especially true for MSMEs in the Subdistricts of Setu, Serpong, North Serpong, Pondok Aren, Ciputat, East Ciputat, and Pamulang.
- The sampling technique used a population of 50 MSMEs so that the number of samples taken was 30% of the total population, namely 15 MSMEs in the regions of Setu, Serpong, and North Serpong, Pondok Aren, Ciputat, East Ciputat, and Pamulang Districts.

2.1 Data Retrieval Technique

Are the techniques or methods used by researchers for data collection (Sugiyono, 2018)? In this study, data collection was carried out using observation, direct interviews with predetermined sources, and documentation. Thus this research will produce naturalistic research because the investigation is carried out in natural conditions (natural setting); therefore, the data collected and the analysis is more qualitative.

2.2 Unit of Analysis

The unit of analysis is a specific unit that is considered as a research subject. In another sense, the analysis team is defined as something related to the focus/component under study. (Arikunto, 2010). In this study, the analysis unit is individual private entrepreneurs who do UMKM business in South Tangerang City.

2.3 Data analysis technique

Milles et al (2014) argue that in qualitative research, data analysis uses logical thinking, analysis by logic, induction, deduction, analogy, comparison, and the like. There are three qualitative data analysis techniques, namely data reduction, data presentation, and conclusion

drawing.

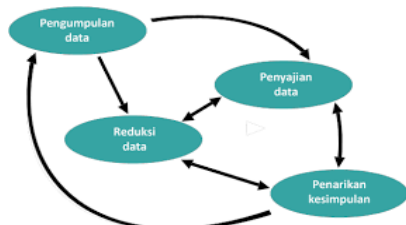


FIGURE 1. Technical Analysis of Qualitative Data
Miles and Huberman (2014)

3. RESULT AND DISCUSSION

3.1 Application of the PPh Article 25 Scheme on the WPOP of Certain Entrepreneurs following PP Number 23 of 2018 at MSMEs in South Tangerang City

To know the application of the PPh Article 25 Scheme on the WPOP of Certain MSMEs in South Tangerang City, it can be seen based on the number of taxpayers registered at KPP Pratama Serpong and KPP Pratama Pondok Aren using the WPOP criteria for Certain Entrepreneurs who are bookkeeping and non- bookkeeping during a period. Three years, namely 2017, 2018, 2019 can be seen in Table 1.

TABLE 1. BOOKKEEPING AND NON-BOOKKEEPING WPOP DATA REGISTERED AT KPP PRATAMA SERPONG

Year	Total WPOP Bookkeeping	Total WPOP	Non-bookkeeping Total	Ratio (%)
2017	293	1.223	1.516	417,41
2018	307	1.252	1.559	407,82
2019	328	1.417	1.745	432,01

Source: Serpong Primary Tax Office. 2020

Based on Table 1, the accounting and non-bookkeeping WPOP data recorded at KPP Pratama Serpong from 2017 to 2019 show quite striking disparities. Namely, in 2017, there were 293 WPOP Bookkeeping and Non-bookkeeping WPOPs as many as 1,223, or the comparison reached 417.41%. In 2018 there were 307 bookkeeping WPOPs and

1,252 non-bookkeeping WPOPs, or the comparison reached 407.82%. Meanwhile, in 2019 there were 328 bookkeeping WPOPs, and 1,417 non-bookkeeping WPOPs, or the comparison reached 432.01%. As a percentage, the rate of increase in accounting WPOP can be seen in Table 2.

TABLE 2. BOOKKEEPING WPOP INCREASE RATE

Year	Total WPOP Bookkeeping	Difference to Next Year	Increase (%)
2017	293	-	-
2018	307	14	4,7
2019	328	21	6,8

Source: Serpong Primary Tax Office. 2020

Table 2 reveals that the number of WPOP of Certain Entrepreneurs who do bookkeeping every year has increased, according to data from KPP Pratama Serpong, Individual Taxpayers (WPOP) of Certain Entrepreneurs. They carry out bookkeeping have risen from 2017, which amounted to 293 taxpayers (WP). In 2018 to 307 WP or an increase of 4.7% and from 2018 to 2019 as much as 328 WP or

6.8% increase. However, the percentage is still too small compared to the Non-Bookkeeping WPOP. Meanwhile, the percentage of the rate of increase of certain non-bookkeeping WPOPs can be seen in Table 3.

TABLE 3 NON-BOOKKEEPING WPOP INCREASE RATE

Year	Total WPOP Bookkeeping	Difference to Next Year	Increase (%)
2017	1.223	-	-
2018	1.252	29	2,4
2019	1.417	165	13,2

Source: Serpong Primary Tax Office. 2020

For this reason, according to the table 3, the WPOP data for Certain Entrepreneurs who are non-bookkeeping are found in KPP Pratama Serpong in 2017 of 1,223 WP and 2018 as much as 1,252 or an increase of 2.4% while for 2019 there were 1,417 WP or an increase from the previous year of 13.2%

so that the rate of growth is slightly higher than the quality of increase in the bookkeeping of Certain Entrepreneurs' Tax. While the data obtained by researchers from KPP Pratama Pondok Aren are as shown in Table 4.

TABLE 4 BOOKKEEPING AND NON-BOOKKEEPING WPOP DATA REGISTERED AT PONDOK AREN KPP PRATAMA

Year	Total WPOP Bookkeeping	Total WPOP Non- bookkeeping	Total	Ratio (%)
2017	479	3.591	4.070	749,70
2018	443	3.783	4.226	853,95
2019	445	4.207	4.652	1.045,39

Source: Pondok Aren Primary Tax Office. 2020

If seen in Table 4, the accounting and non-bookkeeping WPOP data recorded at KPP Pratama Pondok Aren from 2017 to 2019 also have a relatively significant difference, namely, in 2017, the WPOP for Bookkeeping was 479 WPOP and Non-bookkeeping WPOP as many as 3,591 or the comparison reached 749.70%. In 2018 there were

443 bookkeeping WPOPs and 3,783 non-bookkeeping WPOPs, or the comparison reached 853.95%. Meanwhile, in 2019 there were 445 bookkeeping WPOPs, and 4,207 non-bookkeeping WPOPs, or the comparison reached 1,045.39%. We can see the rate of increase/decrease in the accounting WPOP registered at KPP Pratama Pondok Aren as in Table 5.

TABLE 5. BOOKKEEPING WPOP INCREASE RATE

Year	Total WPOP Bookkeeping	Difference to Next Year	Increase (%)
2017	479	-	-
2018	443	-36	-7,5%
2019	445	2	0,5%.

Source: Pondok Aren Primary Tax Office. 2020

As Table 5 suggests, according to data from KPP Pratama Pondok Aren, the WPOP of Certain Entrepreneurs who carry out bookkeeping has experienced a decrease from 2017, which amounted to 479 taxpayers, decreased in 2018 to 443 or decreased by 7.5% and increased slightly by 445 in

2019 or increased by 0.5%. Furthermore, we can see the rate of increase/decrease in Non-Bookkeeping WPOPs registered at KPP Pratama Pondok Aren as in Table 6.

TABLE 6. NON-BOOKKEEPING WPOP INCREASE RATE

Year	Total Non- bookkeeping WPOP	Difference to Next Year	Increase (%)
2017	3.591	-	-
2018	3.783	192	5,35
2019	4.207	424	10,08

Source: Pondok Aren Primary Tax Office. 2020

Based on Table 6, KPP Pratama Pondok Aren recorded the WPOP of Certain Non-Bookkeeping Entrepreneurs in 2017, amounting to 3,591 taxpayers and in 2018 as many as 3,783 taxpayers or an increase of 5.35% and in 2019 amounting to 4,207 taxes or an increase of 10.08%. Accordingly, based on the data presented from each of the tables above, there are still many taxpayers who ignore the importance of bookkeeping in running their business, because on average, individual taxpayers of confident entrepreneurs, MSMEs do not have an accounting background, and feel reluctant when they have to use bookkeeping.

The enactment of Government Regulation (PP) Number 23 of 2018, which took effect in July 2018, regulates the reduction of the Final Income Tax rate from 1% to 0.5%, allowing every taxpayer to quickly calculate the tax owed without having to compile a report. Finance because only by multiplying the turnover per month at a rate of 0.5%. Thus, according to the data above, the application of the PPh Article 25 Scheme on the WPOP of Certain Entrepreneurs is following PP Number 23 of 2018 on South Tangerang City, which is registered at KPP

Pratama Serpong and KPP Pratama Pondok Aren, is not optimal because taxpayers tend to use a Final Income Tax rate of 0.5%. It can be seen from the percentage of comparisons between those who hold books as the basis for using general income tax rates (PPh Article 31 E), which is used as the basis for calculating the monthly payment of tax installments using PPh Article 25 compared to the WPOP of confident Entrepreneurs who do not keep books.

3.2 The Effectiveness of Increasing Tax Compliance of Certain Entrepreneurs WPOP Through the Application of the Article 25 Income Tax Scheme following Government Regulation Number 23 of 2018 in South Tangerang City MSMEs.

The increase in WPOP compliance of individual entrepreneurs in carrying out their tax obligations can be seen from the payment and submission of the Annual Tax Return. We are starting from the tax revenue data obtained from KPP Pratama Serpong for 207, 2018, and 2019.

TABLE 7 DATA ON TAX REVENUE AT KPP PRATAMA SERPONG 2017-2019

Tahun	WPOP PT PPh Pasal 25 (IDR)	WPOP PT PPh Final (IDR)	Total (IDR)
2017	20.373.283.353	14.127.930.877	34.501.214.230
2018	17.887.930.121	17.641.705.143	35.529.635.264
2019	16.866.742.658	21.382.228.370	38.248.971.028
Total	55.127.956.132	53.151.864.390	108.279.820.522

Source: Serpong Primary Tax Office. 2020

Based on the data 7. The total tax revenue level from WPOP recorded at KPP Pratama Serpong has always increased every year. However, seen from the classification based on the PPh payment scheme, it can be seen that the WPOP that uses the Article 25

Income Tax Scheme has experienced a downward trend every year, Because of several factors, one of which is constrained human resources who control bookkeeping. For example, the tax revenue in 2017 amounted to IDR 20,373,283,353 decreased in 2018

amounting to IDR 17,887,930,121 or decreased by IDR 2,485,353,232 and in 2019 amounted to IDR 16,866,742,658 or decreased by IDR 1,021,187,463. On the other hand, tax revenue from WPOP using the Final Income Tax Scheme has experienced an upward trend. This can be seen from the acquisition in 2017 amounting to 14,127,930,877 and in 2018 amounting to IDR 17,641,705,143 or an increase of

IDR 3,513,774,266 then the acquisition in 2019 of IDR 21,382,228,370 or an increase of IDR 3,740,523,227. However, unfortunately, this revenue value is not separated between certain employer WPOPs and other WPOPs, so revenues are global. Meanwhile, the annual SPT reporting data recorded at KPP Pratama Serpong can be seen in Table 8.

TABLE 8. ANNUAL SPT REPORTING DATA TABLE WPOP PT SCHEME PPH 25

Information	2017	2018	2019
WP Report	178	219	241
WP Not Report	115	88	87
amount	293	307	328
Compliance Level	60,75%	71,33%	73,48%

Source: Serpong Primary Tax Office. 2020

Based on Table 8, the Annual SPT reporting data from the WPOP of Certain Entrepreneurs who use the PPh 25 Scheme who carry out their tax obligations are higher than those who do not carry out their tax obligations as well as experience an increase every year, such as the 2017 WPOP Report data of 178 taxpayers and 115 Taxpayers Not Reporting, and the compliance level reached

60.75%. In 2018 the WPOP Report was 219, and the WPOP Not Report was 88, or the compliance level got 71.33%, while the 2019 WPOP Report data was 241 taxpayers and 87 WPOP Not Reporting, or the compliance level reached 73.48%. Meanwhile, the annual SPT reporting data from the WPOP of Certain Entrepreneurs who use the Final Income Tax Scheme is as shown in Table 9.

TABLE 9. ANNUAL SPT REPORTING DATA TABLE WPOP PT SKEMA FINAL INCOME TAX 0.5%

Keterangan	2017	2018	2019
WP Report	362	407	530
WP Not Report	861	845	887
amount	1223	1252	1417
Compliance Level	29,60%	32,50%	37,40%

Source: Serpong Primary Tax Office. 2020

Judging from the table 9, the annual SPT reporting data from the WPOP of Certain Entrepreneurs who use the Final Income Tax Scheme experienced a significant reduction. Those who carry out their tax obligations are lower than those who do not carry out their tax obligations and each year experience a fairly drastic decline, such as the 2017 WPOP Report data of 362 taxpayers and

861 Taxpayers Not Reporting, the compliance level is only 29.60% than in 2018 WPOP Report as many as 407 and Not Reporting WPOPs as many as 845 or 32.50% compliance level, while the 2019 WPOP Report data were 530 taxpayers and 887 Taxpayers Not Reporting, or 37.40% compliance level. Meanwhile, the tax revenue data at KPP Pratama Pondok Aren can be seen from Table 10.

TABLE 10. TAX REVENUE DATA KPP PRATAMA PONDOK AREN 2017-2019

Year	WPOP PT PPh Pasal 25	WPOP PT PPh Final	Total
2017	7.356.076.370	10.541.564.536	17.897.640.906
2018	10.982.327.745	10.407.418.370	21.389.746.115
2019	12.583.383.503	8.748.829.416	21.332.212.919
Total	30.921.787.618	29.697.812.322	60.619.599.940

Source: Pondok Aren Primary Tax Office. 2020.

According to the data in table 10, the level of tax revenue from the WPOP recorded at KPP Pratama Pondok Aren, which uses the Article 25 Income Tax Scheme has an increasing trend every year. Meanwhile, based on the final PPh payment scheme, it has experienced a downward trend. This can be seen from the tax revenue based on the Income Tax Scheme Article 25 of 2017 amounting to IDR 7,356,076,370, an increase in 2018 of IDR

10,982,327,745 or an increase of IDR 3,626,251,375 and in 2019 of IDR 12,583,383,503 or an increase of IDR 1,601,055,758. Meanwhile, tax revenue from WPOP using the Final Income Tax Scheme can be seen from the income in 2017 amounting to 10,541,564,536 and in 2018 amounting to IDR 10,407,418,370 or decreased by IDR 134,146,166 then the revenue in 2019 was IDR 8,748,829,416 or decreased by IDR 1,658. 588,954.

TABLE 11. ANNUAL SPT REPORTING DATA TABLE WPOP PT SCHEME PPH 25

Keterangan	2017	2018	2019
WP Report	419	397	413
WP Not Report	60	46	32
amount	479	443	445
Compliance Level	87,47%	89,61%	92,80%

Source: Pondok Aren Primary Tax Office. 2020

Based on the table 11, the Annual SPT reporting data from the WPOP of Certain Entrepreneurs who use the PPh 25 Scheme who carry out their tax obligations is higher than those who do not carry out their tax obligations as well as experience an increase every year, such as the 2017 WPOP Report data of 419 taxpayers and 60 Non- Reporting

WPOPs, the compliance rate reached 87.47%. In 2018 the WPOP Report was 397, and the WPOP Not Report was 46, or the compliance level went 89.61%, while the 2019 WPOP Report data was 413 taxpayers and 32 WPOP Not Reporting, or the compliance level reached 92.80%.

TABLE 12. ANNUAL SPT REPORTING DATA TABLE WPOP PT SKEMA FINAL INCOME TAX 0.5%

Keterangan	2017	2018	2019
WP Report	2.329	1.541	894
WP Not Report	1.262	1.242	3.313
Amount	3.591	3.783	4.207
Compliance Level	64,85%	40,73%	21,25%

Source: Pondok Aren Primary Tax Office. 2020

Based on Table 12, the annual SPT reporting data from the WPOP of Certain Entrepreneurs who use the Final Income Tax Scheme is quite volatile. For the 2017 WPOP Report as many as 2,329 taxpayers and WPOP Not Reporting as many as 1,262, the compliance level reached 64.85% than in 2018. The WPOP Report was 1,541. WPOP Not Report was 1,242, or the compliance level was 40.73% or decreased while the year 2019 WPOP Report as many as 894 taxpayers and WPOP Not Report as many as 3,313 compliance rates of 21.25%. According to data from KPP Pratama Pondok Aren, the WPOP of Certain Entrepreneurs who carry out bookkeeping has experienced a decline from 2017, which amounted to 479 WPs, decreased in 2018 to 443 and increased slightly by 445 in 2019. The behavior of certain employers at

KPP Pondok Aren is contrary to the WPOP behavior of Certain Entrepreneurs at KPP Pratama Serpong, where 7.5% switched to applying Final Income Tax of 0.5% in 2018 and decreased slightly to 7.1% decrease in 2019.

Thus the effectiveness of increasing the tax compliance of Certain Entrepreneurs WPOP through the implementation of the PPh Article 25 scheme by PP Number 23 of 2018 on South Tangerang City MSMEs according to the results of the research becomes ineffective because the WPOP of Certain Entrepreneurs of MSMEs tends to choose to take advantage of the facilities provided by the government through PP 23 In 2018, using the Final Income Tax rate of 0.5% in calculating the tax rather than using the general rate which is then used as the basis for determining the installment of Income Tax Article 25.

4. CONCLUSIONS AND RECOMMENDATIONS

4.1 Conclusion

- WPOP of certain MSME actors who are registered at KPP Pratama Serpong and KPP Pratama Pondok Aren, which take advantage of a tariff reduction of 1% to 0.5% starting July 2018 as stated in PP No. 23 of 2018 (not keeping books), has increased. Meanwhile, the opposite occurs in the use of the PPh 25 tariff scheme, which has decreased every year. Because taxpayers do not have to submit financial reports as the basis for their tax reporting but calculate the payable tax by multiplying the monthly turnover with the Final Income Tax rate of 0.5%.
- The application of the PPh Article 25 Scheme on the WPOP of Certain Entrepreneurs by PP Number 23 of 2018 at South Tangerang City MSMEs registered at KPP Pratama Serpong and KPP Pratama Pondok Aren is not optimal because it is not the leading choice for taxpayers, even though the payment of PPh Article 25 can be credited at the end of the tax year, it can be seen from the percentage comparison between the bookkeeper as the basis for using general tariff PPh (PPh Article 31 E) and certain employers' WPOP. They do not keep books or use a Final PPh rate of 0.5%.
- WPOP of individual MSMEs players tends to choose to take advantage of the facilities provided by the government through PP 23 of 2018 by using a Final Income Tax rate of 0.5% in calculating their taxes rather than using the general rate, which is then used as the basis for determining the PPh Article 25 installments. The effectiveness of increasing tax compliance of certain employers' WPOP through the application of the PPh Article 25 scheme according to PP Number 23 of 2018 on MSMEs of South Tangerang City according to the results of the study is not significant.

4.2 Recommendations

- WPOP of confident entrepreneurs (WPOP PT) of UMKM players must begin to familiarize themselves with making financial reports according to accounting standards and tax reporting according to the tax law for the sake of business sustainability.
- For KPP Pratama Serpong and KPP Pratama Pondok Aren, it is necessary to create a database of WPOP of Certain Entrepreneurs

(WPOP PT) of MSME actors in their area and to create a sustainable extension program to explore their tax potential to increase taxpayer compliance in carrying out their tax obligations.

- To the parties concerned to make long-term programs and guidance so that the business development of the WPOP of Certain Entrepreneurs (WPOP PT) of MSME actors is more orderly in administration so that their business can be more developed.

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