An Implementation Of Government Regulation On Growth Levels And Mandatory Compliance MSME Tax

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Article Info	ABSTRACT
Keywords: MSMEs, taxation, government policy, growth rate, tax compliance.	This research examines the implementation of government regulations related to growth rates and tax obligations for Micro, Small and Medium Enterprises (MSMEs) in Indonesia. The focus of the research is to evaluate the effectiveness of MSME tax policies regulated in Government Regulations, as well as their impact on the growth and sustainability of MSME businesses. The research method used is a qualitative approach with in-depth interview techniques and document analysis. Data is collected from various sources, including government officials, MSMEs and tax experts. Data analysis was carried out using the thematic method to identify patterns and trends in the implementation of MSME tax policies. The research results show that the implementation of MSME tax regulations has provided several benefits, such as simplifying the tax process and reducing the administrative burden for MSME players. However, the research also found several significant challenges, including a lack of understanding and socialization of tax policies among MSMEs, as well as difficulties in accessing adequate technical support and information. In addition, this research identifies that although there has been an increase in MSME tax compliance, many MSME actors still operate in the informal sector and have not been fully integrated into the formal tax system. Factors such as low financial literacy, distrust of government institutions, and negative perceptions of tax obligations are the main obstacles to implementing this policy. The conclusion of this research shows that to increase the effectiveness of MSME tax regulations, the government needs to increase tax outreach and education efforts, provide better technical support, and build stronger trust and partnerships with MSME actors. In this way, MSME taxation policies can more effectively encourage economic growth, increase state income, and support the sustainability of MSME businesses in Indonesia.
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INTRODUCTION

Taxes are the pulse of the economy and are the main source of state income. For Indonesia, taxes have a very large contribution to the State Revenue and Expenditure Budget (APBN). Over the last five years, taxes contributed an average of around 70% of the total APBN. This is what causes the Indonesian government to be quite dependent on tax revenues.

In 2017 the government is targeting tax revenue of IDR 1,499 trillion or 85.6% of the total APBN revenue of IDR 1,750 trillion. To pursue this target, the government is trying to find potential tax targets, one of which is the Small and Medium Enterprises (SME) tax. According to data from the Ministry of Cooperatives and SMEs in 2013, the number of MSMEs reached 99% of the number of business units in Indonesia. Apart from that, in the period 2008-2013 the GDP contribution of MSMEs increased by 50.62%. This condition makes the MSME sector have great potential to increase state revenues.

To improve tax performance in Indonesia, the government issued Law no. 28 of 2007 concerning General Provisions and Tax Procedures (KUP) and Law no. 36 of 2008 concerning Income Tax (PPh). From this regulation the government provides a tariff reduction of 28% in 2009 and 25% in 2010 for corporate taxpayers whose gross turnover is above IDR 50 billion. Corporate taxpayers with gross turnover of up to IDR 50 billion are given a rate reduction of 50% of the applicable rate. This rate reduction aims to reduce the amount of PPh owed, however this calculation method is still considered difficult for MSMEs that have minimal accounting system capabilities.

In an effort to provide convenience and simplicity regarding the calculation, deposit and reporting of Income Tax owed to individual and corporate Taxpayers, the Government issued Government Regulation no. 46 of 2013 on 12 June 2013 and came into force on 1 July 2013. This regulation regulates Taxpayer income which is subject to a rate of 1% (one per hundred) with turnover criteria not exceeding Rp. 4.8 billion in 1 (one) tax year.

Implementation of Government Regulation no. 46 of 2013 aims to make it easier for the public to carry out tax obligations, increase public knowledge and participation regarding the benefits of taxation for sustainable development and create conditions for social control in fulfilling tax obligations. Through this regulation, the Government wants to increase the participation of MSME Taxpayers in the development process.

Previous research was conducted by Ardela Lita Peptasari (2015) with the title "Analysis of the Implementation of Government Regulation Number 46 of 2013 on Taxpayer Growth Rates and Income Tax Receipts Article 4 Paragraph 2 (Case Study at KPP Pratama Surakarta)", concludes that there was an increase in the number of taxpayers after the implementation of PP No. 46 of 2013 and there was fluctuation in tax revenues after the implementation of this regulation.

In 2012 there were around 2,969 Micro, Small and Medium Enterprises units registered with KPP Pratama Medan Petisah, then in 2013 there were around 7,290 units. Looking at the growth of MSMEs, the level of tax revenue contribution only reached 11.73%, which is still within the criteria of being insufficient.

Literature Review

Understanding Tax

According to Law Number 16 of 2009 regarding the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation Article 1 paragraph 1: "Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law. law, without receiving direct compensation and used for state needs for the greatest prosperity of the people."

Many experts have expressed their opinions regarding the meaning of tax, including the definition of tax according to Prof. Dr. H. Rochmat Soemitro, SH (in Mardiasmo 2011: 1), "Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay expenses general".

Meanwhile, according to Prof. Dr. PJA Adriani (in Diaz Priantara 2016: 2), "Tax is a public contribution to the state (which can be enforced) which is owed by those who are obliged to pay it according to general regulations (laws) with no return which can be directly appointed and which the point is to finance general expenses related to the state's duty to organize government". According to Mr. Dr. NJ Feldmann, "Taxes are achievements imposed unilaterally by and owed to the authorities (according to norms established by the authorities in general) without any counter-performance and are solely used to cover general expenses."

The characteristics of taxes that can be concluded from the definition above include:
1. Taxes are collected by the State (Central Government and Regional Government) whose implementation is in accordance with applicable laws and regulations.
2. There is a transfer of wealth (funds) from people or entities to the government.
3. Tax collection is intended for government expenditure in order to carry out government functions.
4. It cannot be shown that there are direct individual counter-performances given by the government.

From the explanation above, it can be seen that people are asked to hand over some of their assets as a form of mandatory contribution to the state which is used for development.

Tax Function

Of the several characteristics inherent in the meaning of tax from various definitions, there are two functions of tax, namely:

1. Funding Function (Budgetair)

The budgetary function or also called the fiscal function, namely taxes, is a source of funds or revenue intended for state expenditure. This function is carried out through intensification policies and extensification policies. Intensification policy is related to efforts to explore tax potential where taxation is less than optimal, while extensification policy is related to increasing the number of registered taxpayers.

2. Regulating Function (Regulator)

Taxes are used as a tool to regulate or implement government policies in the social and economic fields. Some examples of implementing taxes as a regulatory function include setting high taxes on alcoholic drinks, setting high taxes on luxury goods to avoid a consumptive lifestyle and setting an export tax rate of 0% to encourage production exports abroad.

There are differences or classifications of types of taxes, according to Waluyo (2011:12) taxes can be grouped into three groups, namely:
1)According to class or burden.

Direct taxes are taxes whose burden cannot be delegated to other parties, but must be the direct burden of the Taxpayer concerned. Example: Income Tax.

Indirect taxes are taxes whose burden can be transferred to other parties. Example: VAT.

2) By nature
   a. Subjective tax is a tax that stems from or is based on the subject and then objective conditions are sought, in the sense of taking into account the circumstances of the Taxpayer. Example: Income Tax.
   b. Objective tax is a tax based on its object, without taking into account the condition of the taxpayer. Example: VAT, PPB.

3) According to collectors and managers
   a. Central taxes are taxes collected by the central government and used to finance state households. Example: Income Tax, VAT
   b. Regional taxes are taxes collected by regional governments and used to finance regional households. Examples: Motor Vehicle Tax, Hotel Tax, Entertainment Tax, Advertisement Tax, PPJ.

Principles of Tax Collection

This principle states that the State has the right to impose tax on all income of Taxpayers domiciled or residing in its territory, whether income originating from within the country or from abroad. This principle states that the State has the right to impose tax on income sourced or derived from its territory without regard to where the Taxpayer lives, whether in its territory or outside its territory. This principle states that tax imposition is related to the citizenship or nationality status of the Taxpayer.

One of the duties of the State is to provide protection to its people for the safety of their lives and property by maintaining order and security. This theory shows that the people are the insured who need protection and the state is the insurer who provides protection, where the insured must pay a premium for the risk of loss of property or life to the insurer. This theory says that the state and its people have mutual interests, where the people need the state as a guardian, protector and regulator. So that the state can carry out its role It is only natural that the costs incurred by the government be borne by the people.

In this theory, it shows that the government needs funds so that the function and role of the state can run well, so the people give some of their wealth in the form of taxes. However, in this theory, taxes are charged to each person based on a person's carrying style or ability as measured by income. This theory is based on the understanding that the population must submit and obey the state, then the absolute right to collect taxes automatically arises and the people's obligation to pay taxes becomes a sign of the people's devotion to the state.

Tax Collection System

That is, a system where the authority to collect taxes rests with the tax authorities so that the initiative to fulfill tax obligations rests with the tax authorities. In this system the tax authorities are more active in searching for obligations tax to determine the amount of tax owed through the issuance of a Tax Assessment Letter (SKP). Thus the success of this

system depends on the active role of the tax authorities. The characteristics include that the tax authority has the authority to determine the amount of tax owed, taxpayers are passive, and tax debt arises after the tax assessment letter is issued by the tax authority.

A system that gives taxpayers the authority to fulfill their rights and obligations in accordance with applicable tax regulations. In this system, taxpayers are given full trust to carry out their tax obligations, including calculating, paying, reporting and being accountable for the tax they owe. The characteristics include that taxpayers have the authority to determine the amount of tax owed, taxpayers play an active role in calculating, depositing and reporting the tax owed themselves, and the tax authorities do not interfere and only supervise.

Is the collection of taxes that gives authority to third parties to carry out tax obligations in accordance with applicable tax regulations. This system relies on the discipline of a third party as the party appointed to carry out tax obligations. The characteristics are that a third party has the authority to determine the amount of tax owed, not the tax authorities or taxpayers.

Taxpayer

According to Law Number 16 of 2009 regarding the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures Article 1 paragraph 2: "Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations."

Individual Taxpayers are individuals who, according to the provisions of tax laws and regulations, are determined to carry out tax obligations. Corporate Taxpayers are a group of people and/or capital which is a unitary entity, whether conducting business or not conducting business, which includes limited liability companies, limited liability companies, other state-owned companies or regionally-owned business entities with whatever name and in whatever form, firms, kongsi, cooperative, pension fund, alliance, association, foundation, mass organization, socio-political organization, or other organizations, institutions and other forms of entity including collective investment contracts and permanent business forms. Taxpayer compliance can be interpreted as a situation where the taxpayer is obedient in carrying out his tax obligations or does not deviate from the applicable tax regulations. Understanding of Micro, Small and Medium Enterprises

Principles of Micro, Small and Medium Enterprises

Based on Law Number 20 of 2008 concerning Micro, Small and Medium Enterprises, there are nine principles of MSMEs, namely:

1. Kinship is the principle that underlies efforts to empower MSMEs as part of the national economy which is organized based on economic democracy with the principles of togetherness, fair efficiency, sustainability, environmental insight, independence, balanced progress and national economic unity for the welfare of all Indonesian people.
2. Economic democracy is the empowerment of Micro, Small and Medium Enterprises organized as an integral part of national economic development to

realize people's prosperity.

3. Togetherness is a principle that encourages the role of all MSMEs and the business world together in their activities to realize people's welfare.
4. Fair efficiency is the principle underlying the implementation of MSME empowerment by prioritizing fair efficiency in efforts to create a fair, conducive and competitive business climate.
5. Sustainable, is a principle that plans to ensure that the development process continues through the empowerment of MSMEs, which is carried out on an ongoing basis so that a strong and independent economy is formed.
6. Being environmentally conscious is the principle of empowering MSMEs which is carried out while still paying attention to and prioritizing the protection and maintenance of the environment
7. Independence is the principle of empowering MSMEs which is carried out while maintaining and prioritizing the potential, capabilities and independence of Micro, Small and Medium Enterprises.
8. Balanced progress is the principle of empowering MSMEs which seeks to maintain balanced regional economic progress within national economic unity.
9. National economic unity is the principle of empowering MSMEs which is part of the development of national economic unity.

METHODS

The research approach used in this research is descriptive quantitative because this method is used to analyze the data collected as it is without the intention of making general conclusions or generalizations (Sugiyono, 2010: 147). The aim of descriptive research is to create systematic, factual and accurate descriptions, images, paintings regarding the facts, properties and relationships between the various phenomena being investigated.

This research aims to analyze the growth of taxpayers, differences in taxpayer growth, the level of taxpayer compliance as measured by the growth of tax revenues in the MSME sector before and after the implementation of Government Regulation Number 46 of 2013 which is registered at KPP Pratama Medan Petisah. The type of data used in this research is quantitative data, namely data that can be calculated using numbers, the data was obtained directly from KPP Pratama Medan Petisah.

In this research, the data source used is secondary data. Secondary data is data obtained from documents/publications/research reports from departments/agencies or other supporting data sources (Deni, 2013:13).The research variables and operational definitions of the research are as follows:

Table 1. Variable Operationalization

Variable	Variable Definition	Indicator	Scale
Government Regulation Number 46 of 2013	Government Regulation Number 46 of 2013 is the imposition of income tax from business received or obtained by taxpayers who have a certain gross turnover below	Tax revenue	Intervals

Variable	Variable Definition	Indicator	Scale
	Rp. 4,800,000,000,- subject to a tariff of 1% which is final.		
Taxpayer	Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with the provisions of regulations. tax legislation.	Tax revenue	Intervals
MSME Taxpayer Compliance	MSME taxpayer compliance in this research can be interpreted as a situation where the taxpayer is obedient in carrying out the obligation to pay the tax owed in accordance with the existing tax regulations. applies.	Tax revenue	Intervals

This research is quantitative descriptive research using secondary data sources. This data was obtained using documentation techniques, namely in the form of reports on the growth of taxpayers registered at KPP Pratama Medan Petisah and tax revenue reports at KPP Pratama Medan Petisah in the 2012-2016 budget year as well as other supporting reports.

In this research, the author first collected secondary data in the form of taxpayer reports and tax revenue reports from the Medan Petisah Pratama Tax Service Office. The data processing steps are carried out by:

1. Prepare a table of growth in the number of Taxpayers in 2012-2016.
2. Prepare a tax revenue table for PPh Article 4 paragraph 2 for 2012-2016.
3. Prepare a table of tax revenues for the MSME sector for 2013-2016.
4. Compile and analyze the growth rate and contribution of Tax revenue PP No. 46 on income tax receipts PPh Article 4 paragraph 2.

Then it is adjusted to the following percentage criteria classification table:

Table 2. Classification Criteria based on Percentage

Percentage	Criteria
0.00 - 10.00%	Very less
10.01 - 20.00%	Not enough
20.01 - 30.00%	Currently
30.01 - 40.00%	Pretty good
40.01 - 50.00%	Good
Above 50.00%	Very good

Hypothesis testing was carried out to test whether there were differences in growth in the number of MSME Taxpayers, differences in growth in income tax revenues before and

after the implementation of Government Regulation Number 46 of 2013 which was registered at KPP Pratama Medan Petisah. The hypothesis testing used is analysis of different tests using the Paired Sample T-Test from the SPSS version 17.0 program. If the test significance is smaller than 0.05 then there is a difference in the growth in the number of MSME taxpayers, the growth in the amount of income tax revenue before and after the implementation of Government Regulation Number 46 of 2013 which is registered at KPP Pratama Medan Petisah.

RESULTS AND DISCUSSION

General Description of Research Objects

The Tax Service Office in the city of Medan was formed in 1989 based on the Decree of the Minister of Finance No.276/KMK.01/1989 dated 25 March 1989 concerning the organization and administration of the Directorate General of Taxes. At that time there were only 2 (two) tax service offices, namely North Medan KPP and South Medan KPP.

The North Medan Tax Service Office was established on April 1 1994 based on Minister of Finance Decree No.758/KMK.01/1993 dated August 3 1993. In order to improve services for taxpayers in the Medan, Binjai and surrounding municipal areas, the Tax Service Office Area was divided into 3 parts, namely:

1. North Medan KPP
2. East Medan KPP
3. West Medan KPP

Then with Decree Number: 94/KMK.01/1994 dated 29 March 1994 starting from 01 April 1994 the Service Office in Medan was divided into 4 (four) Tax Service Offices, namely:

1. North Medan KPP
2. East Medan KPP
3. West Medan KPP
4. Medan Binjai KPP

Medan Petisah Pratama Tax Service Office is domiciled at Jalan Asrama No. 7 A Medan. The services provided by KPP Pratama Medan Petisah include income tax services, value added tax, and other types of taxes. Its working area covers three sub-districts, namely:

1. Medan Petisah District
2. Medan Helvetia District
3. Medan Sunggal District

Taxpayers who are under the service and supervision of KPP Pratama Medan Petisah include all taxpayers domiciled in the three sub-districts, except for a certain number of taxpayers whose service and supervision are the responsibility of KPP for large taxpayers, KPP Intermediate and KPP BUMN With the Decree of the Minister of Finance No.443/KMK.01/2001 dated 23 July 2001 regarding tax service offices, the ranks of regional offices I of the North Sumatra Directorate General of Taxes (Kanwil 1 DJP SUMBAGUT) as of 01 January 2002, Medan tax service offices were changed to 6 tax service office,

including:
1. KPP Medan Timur, domiciled at Jalan Diponegoro Number 30A Medan
2. KPP Medan City, domiciled at Jalan Diponegoro Number 30A Medan
3. West Medan KPP, domiciled at Jalan Asrama Number 7 A Medan
4. KPP Medan Polonia, domiciled at Jalan Diponegoro Number 30A Medan
5. KPP Medan Belawan, domiciled at Jalan Asrama Number 7 A Medan
6. KPP Binjai, domiciled at Jalan Jambi Number 1 Rambung Barat BinjaiHowever, as time went on, KPP Medan Belawan moved to another place so that the KPP which is domiciled at Jalan Asrama No. 7 A Medan is divided into 2 KPP Pratama:
   a. KPP Pratama Medan Petisah
   b. West Medan Pratama KPP

With the Decree of the Minister of Finance of the Republic of Indonesia Number 535/KMK.01/2001 concerning "Executing Coordinator of the Directorate General of Taxes". There has been a reorganization of the Directorate General of Taxes, in which part of the instructions/instructions have been changed, and also the formation of tax service offices and Land and Buildings tax service offices.

Data Collection Results

In this research, the author used secondary data originating from KPP Pratama Medan Petisah. Data was collected by documenting the number of MSME Taxpayers, Income Tax Revenue Article 4 paragraph 2, and MSME Tax Revenue from the 2012-2016 budget year.

1. MSME Taxpayers

This research uses data from MSME Taxpayers consisting of Personal Taxpayers and registered Corporate Taxpayers who have carried out their obligation to pay the tax owed at KPP Pratama Medan Petisah as respondents. The following is a description of the number of MSME Taxpayers at KPP Pratama Medan Petisah in 2016.

Table 2. Number of MSME Taxpayers in 2016

Tax period	Taxpayer Body	Personal	Total Taxpayers
January	495	3,263	3,758
February	549	3,224	3,773
March	535	3,200	3,735
April	577	3,204	3,781
May	639	3,139	3,778
June	700	3,151	3,851
July	585	3,150	3,735
August	709	3,154	3,863
September	718	3,106	3,824
October	701	3,220	3,921
November	734	3,186	3,920
December	808	2,984	3,792
Total	7,750	37,981	45,731

Source: KPP Pratama Medan Petisah

Income Tax Revenue Article 4 paragraph 2

Revenue from PPh Article 4 paragraph 2 is collected based on documentation of the amount of revenue from Corporate Taxpayers and Personal Taxpayers who have carried out their obligation to pay the tax owed at KPP Pratama Medan Petisah. The following is a description of the receipt of PPh Article 4 paragraph 2 at KPP Pratama Medan Petisah in 2016.

Table 3. Total Income Tax Revenue Article 4 paragraph 2 2016 *In Rupiah (Rp.)*

Tax period	Taxpayer		Total Receipts
	Body	Personal	
January	9,674,916,723	1,622,662,848	11,297,579,571
February	9,878,609,855	1,879,333,980	11,757,943,835
March	9,583,881,771	2,175,464,106	11,759,345,877
April	9,922,904,337	1,880,403,439	11,803,307,776
May	15,589,998,624	2,106,107,480	17.696.106.104
June	13,567,373,012	2,127,332,284	15,694,705,296
July	8,815,364,792	2,322,952,036	11,138,316,828
August	12,215,488,713	4,919,673,222	17.135.161.935
September	8,718,865,365	3,591,264,707	12.310.130.072
October	10,050,550,516	2,680,712,425	12,731,262,941
November	11,437,773,181	2,506,010,726	13,943,783,907
December	17,719,140,946	3,340,358,413	21,059,499,359
Total	137.174.867.835	31,152,275,666	168.327.143.501

Source: KPP Pratama Medan Petisah

MSME Tax Revenue

Prior to the implementation of Government Regulation no. 46 of 2013, KPP Pratama Medan Petisah documented MSME tax revenues including PPh Article 4 paragraph 2 tax revenues. After the implementation of Government Regulation no. 46 of 2013 on July 1 2013, then the calculation of MSME tax revenue was separated from income tax revenue Article 4 paragraph 2.

MSME Tax Receipts are collected based on documentation of the amount of Tax Receipts of MSME actors from Corporate Taxpayers and Individual Taxpayers who have carried out their obligations to pay taxes owed at KPP Pratama Medan Petisah. The following is a description of MSME Tax Revenue at KPP Pratama Medan Petisah in 2016.

Table 4. Total UMKM Tax Revenue in 2016 *In Rupiah (Rp.)*

Tax period	Taxpayer		Total Receipts
	Body	Personal	
January	481,531,682	1,249,136,293	1,730,667,975
February	551,440,381	1,208,113,552	1,759,553,933
March	618,358,658	1,240,711,690	1,859,070,348
April	634,673,507	1,275,586,108	1,910,259,615
May	690,827,909	1,268,367,195	1.959.195.104
June	726,407,375	1,388,161,191	2,114,568,566

Tax	Taxpayer		Total
July	515,049,458	1,362,016,056	1,877,065,514
August	711.204.934	1,354,132,178	2,065,337,112
September	787.304.092	1,356,026,013	2,143,330,105
October	777,065,346	1,424,645,440	2,201,710,786
November	805.137.281	1,456,793,528	2,261,930,809
December	1,157,268,595	1,261,204,079	2,418,472,674
Total	8,456,269,218	15,844,893,323	24,301,162,541

Source: KPP Pratama Medan Petisah

This research uses the Paired Sample T-Test. Due to limited data obtained, the different test in this study used data from 18 months before the implementation of Government Regulation no. 46 of 2013 and 18 months after the implementation of the regulation.

CONCLUSION

This research aims to determine the implementation of Government Regulation no. 46 of 2013 regarding the growth and compliance of MSME Taxpayers in fulfilling their obligations to pay taxes owed to KPP Pratama Medan Petisah. The data used is taxpayers who have carried out their tax obligations. Based on the explanation in Chapter IV, the following conclusions can be drawn: The growth in the number of MSME taxpayers registered with KPP Pratama Medan Petisah is quite fluctuating. Prior to the implementation of Government Regulation no. 46 of 2013, the highest growth was in December 2012 with 604 taxpayers, while the lowest was in June 2013 with 250 taxpayers. After the implementation of Government Regulation no. 46 of 2013, the highest growth was in August 2013 with 978 taxpayers, while the lowest was in December 2013 with 48 taxpayers. After the implementation of Government Regulation no. 46 of 2013 at KPP Pratama Medan Petisah shows that there is a difference in the growth in the number of MSME Taxpayers registered at KPP Pratama Medan Petisah before and after the implementation of Government Regulation no. 46 of 2013, this is proven by the value of tcount < ttable (-8.966 < -2.110) with a significant value of 0.000 < 0.05. The growth in the amount of PPh Article 4 paragraph 2 tax revenue at KPP Pratama Medan Petisah is quite fluctuating. Prior to the implementation of Government Regulation no. 46 of 2013, the highest growth was in December 2012 amounting to IDR 16,958,825,842,-, while the lowest was in June 2012 amounting to IDR 2,665,700,128,-. After the implementation of Government Regulation no. 46 of 2013, the highest growth was in December 2016 amounting to IDR 21,059,499,359,-, while the lowest was in July 2016 amounting to IDR 11,138,316,828,-. After the implementation of Government Regulation no. 46 of 2013 at KPP Pratama Medan Petisah shows that there is a difference in the growth in the amount of PPh tax revenue Article 4 paragraph 2 at KPP Pratama Medan Petisah before and after the implementation of Government Regulation no. 46 of 2013, this is proven by the value of tcount < ttable (-7.020 < -2.110) with a significant value of 0.000 < 0.05. The growth in the amount of

MSME tax revenue at KPP Pratama Medan Petisah is quite fluctuating. After the implementation of Government Regulation no. 46 of 2013, the highest growth was in August 2013 amounting to IDR 440,293,088,-, while the lowest was in December 2013 amounting to IDR 14,043,049,-. Tax revenue contribution PP No. 46 of 2013 regarding PPh Article 4 paragraph 2 tax revenues at KPP Pratama Medan Petisah is quite fluctuating where the highest contribution value occurred in September 2016 amounting to 17.41% with the Less criteria, while the lowest contribution was in December 2013 amounting to 0.24% with the criteria Very less. AverageRevenue contribution from 2013-2016 has increased, where in 2013 the average revenue was 6.52% (Very Less) and in 2016 it was 14.84% (Less).

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