

ABSTRACT

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**THE IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER
23 YEAR 2018 RELATED TO TAX REVENUE FROM INCOME TAX
ARTICLE 4 PARAGRAPH (2) AND GROWTH RATE OF MICRO,
SMALL, AND MEDIUM ENTERPRISES TAXPAYER AT KANTOR
PELAYANAN PAJAK PRATAMA LUBUK PAKAM**

(xi;74 pages; 7 figures; 11 tables; 4 appendices)

Indonesia government, especially *Direktorat Jenderal Pajak* issued Government Regulation Number 23 Year 2018 on 1st July 201 about taxation for Micro, Small, and Medium Enterprises (MSME). In order to help MSME Economy activities, Indonesia Government give tax facility to Micro, Small, and Medium Enterprises taxpayer with the final tax rate 0.5 % from the total gross income in one taxation year.

The aimed of this research is to know how the implementation of Government Regulation Number 23 Year 2018 to tax revenue from income tax article 4 paragraph is (2) and growth rate of MSME taxpayer from 2017 until 2019, especially in *Kantor Pelayanan Pajak (KPP) Pratama Lubuk Pakam* and using qualitative descriptive method. This research show that the contribution of tax revenue from MSME Income Tax to tax revenue of Income Tax article 4 paragraph (2) is before and after the implementation of Government Regulation Number 23 Year 2018 is fluctuating and decreasing with amounted 5.29% and there is declining growth rate of MSME taxpayer with amounted 4.37%. In the future, *KPP Pratama Lubuk Pakam* should do unique and interesting socialization to interact MSME taxpayer.

Keywords: Government Regulation Number 23 Year 2018, Final Income Tax, Income Tax Article 4 Paragraph (2), MSME.

References: 27

ABSTRAK

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Pemerintah Indonesia, terkhususnya Direktorat Jenderal Pajak Mengeluarkan Peraturan Pemerintah nomor 23 Tahun 2018 di tanggal 1 Juli 2018 tentang perpajakan untuk Usaha Mikro, Kecil, dan Menengah (UMKM). Dalam rangka membantu aktivitas perekonomian UMKM, pemerintah Indonesia memberikan fasilitas perpajakan kepada wajib pajak UMKM dengan tarif pajak 0.5% dari penghasilan bruto dalam satu tahun pajak

Tujuan penelitian ini adalah untuk mengetahui penerapan Peraturan Pemerintah nomor 23 tahun 2018 terhadap penerimaan pajak dari pajak penghasilan pasal 4 paragraf (2) dan pertumbuhan wajib pajak UMKM dari tahun 2017 sampai tahun 2019, terkhususnya di Kantor Pelayanan Pajak Pratama Lubuk Pakam dan menggunakan metode penelitian deskriptif kualitatif. Penelitian ini menunjukkan bahwa kontribusi penerimaan pajak dari pajak penghasilan UMKM terhadap penerimaan pajak dari pajak penghasilan pasal 4 paragraf (2) sebelum dan setelah penerapan Peraturan Pemerintah nomor 23 tahun 2018 bersifat fluktuatif dan mengalami penurunan sebesar 5.29% dan terjadi penurunan pertumbuhan wajib pajak UMKM dengan total 4.37%. Kedepannya, KPP Pratama Lubuk pakam harus melakukan sosialisasi yang unik dan menarik untuk mempengaruhi wajib pajak UMKM.

Keywords: *PP No. 23 Tahun 2018, Final Income Tax, Income Tax Article 4 Paragraph (2), MSME.*

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