



**COMPARATIVE ANALYSIS GOVERNMENT REGULATION NUMBER 23 OF
2018 WITH GOVERNMENT REGULATION NUMBER 55 OF 2022 IN TERMS
OF MSMEs TAX ARRANGEMENTS**

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Abstract : This research aims to analyze the comparison between Government Regulation number 23 of 2018 and Government Regulation number 55 of 2022. In this research, it is explained about changes in the MSMEs tax rate, which in Government Regulation number 23 of 2018 is explained for taxpayers who have gross turnover below Rp. 4.8 billion in a year with a tax rate of 0.5%, but if the individual MSMEs tax has an annual turnover of not more than Rp. 500 million, then it will not be subject to final income tax on MSMEs Government Regulation number 55 of 2022, as explained in government regulation number 55 of 2022, it is explained that individual and corporate taxpayers who have business turnover below Rp. 500,000,000 will not be subject to final income tax 0.5%, however if the taxpayer has a business above Rp . 500,000,000-RP. 4.8 billion in one tax year will be subject to a tax rate of 0.5%. The aim of the research with the title "Comparative analysis of Government Regulation number 23 of 2018 with Government Regulation number 55 of 2022 in terms of MSMEs tax regulations" is to compare the new regulations with old regulations regarding the comparison of MSMEs tax regulations in two government regulations, namely Government Regulation number 23 of 2018 with Government Regulation number 55 of 2022. The author carried out activities during the research using the literature study research method. A method that uses searching for the data or sources of information that we want by adjusting a research title. The results obtained from this research lie in the nominal differences in non-taxable income for business distribution.

Keywords: *Government Regulation number 23 of 2018, Government Regulation number 55 of 2022, MSMEs Tax*

A. INTRODUCTION

Now many small and medium enterprises (SMEs) or micro, small and medium enterprises (MSMEs) are being developed by the Indonesian people, so that the government can see many opportunities and take advantage of the efforts of MSMEs actors to register as taxpayers in paying taxes, because according to the government many MSMEs business actors are growing very rapidly. According to that thing, the government has made a decision in the form of a comparison of the provisions between Government Regulation number 55 of 2022 concerning adjustments to income tax arrangements and Government Regulation number 23 of 2018 concerning income tax received or obtained by taxpayers who have a certain gross turnover. In running their business, MSMEs also need to carry out inspections so that their bookkeeping and tax treatment is carried out in accordance with applicable regulations (Pratiwi & Qurochman, 2022).

Law number 20 of 2008 defines micro, small and medium enterprises (MSMEs) as a business owned by an individual or individual business entity provided that it meets the criteria for micro businesses as explained in the MSMEs law. Another term for MSMEs is a business owned by a taxpayer that receives or earns income by having a gross turnover or turnover of less than Rp. 4.8 billion in one tax year in accordance with the provisions stated in article 56 paragraph 1 Government Regulation number 55 of 2022 (Abid, 2021). Now the government is implementing an MSMEs tax rate of 0.5% of every income earned by MSMEs players. Final income tax is regulated in government regulation number 23 of 2018 which was previously regulated in government regulation number 46 of 2013 concerning income tax

which has income in accordance with certain gross distributions which has been in effect since July 2018. MSMEs taxpayers can now choose to use the 0.5% tariff or use the tariff regulated in article 17 of Law number 7 of 1983 jo. Number 36 of 2008 concerning income tax.

In December 2022, the government issued the latest regulation, namely Government Regulation number 55 of 2022. This regulation is a derivative of Law number 7 of 2021 which discusses the harmonization of tax regulations. This latest government regulation discusses income tax on income from businesses that have a certain gross turnover which has been previously regulated in Government Regulation number 23 of 2018, therefore the latest regulation, namely Government Regulation number 55 of 2022, means that Government Regulation number 23 of 2018 is no longer enforced.

Government Regulation number 55 of 2022 explains the regulation of income tax on income from businesses that have a certain gross turnover using a rate of 0.5%. However, article 60 paragraph 2 of Government Regulation number 55 of 2022 explains that individual taxpayers who have gross turnover of up to Rp. 500,000,000 in one tax year, then it is not subject to 0.5% final income tax, and for tax subjects who can take advantage of the 0.5% final income tax provision are joint village-owned business entities (BUMDesma) or village-owned business entities (BUMDes) and for a private company founded by one person. Taxpayers who register themselves as taxpayers after the Government Regulation comes into force, the period for the imposition of final income tax is calculated from the year the taxpayer registers, taxpayers of joint village-owned enterprises (BUMDesma) or village-owned enterprises (BUMDes) and for individual companies that are established by one person who registers before the enactment of this Government Regulation, the period for imposition of final income tax is calculated from the tax year of this latest Government Regulation comes into force. And if in the current tax year the taxpayer's gross turnover exceeds Rp. 4,800,000,000 of income in excess of this will be subject to the final tax rate and will be subject to the rate of article 17 of the Income Tax Law in the following tax year and may no longer use the final income tax rate of 0.5%.

Micro, small and medium enterprises (MSMEs) are business ventures that have a role in advancing the country's economy which are run by individuals or individuals with the aim of survival. According to (Abid, 2021) Micro, small and medium enterprises (MSMEs) are business enterprises run by groups of individuals or individuals based on productive economic enterprises in accordance with applicable laws. According to (Muljanto, 2020) Micro, small and medium enterprises are businesses that have a role in developing the country's economy, MSMEs are key to the continued growth of the country's economy and help in the employment sector. MSMEs are a business model that has been proven to be able to contribute and play a full role in increasing the growth of the economic sector in both developed and developing countries (Janah & Qurochman, 2023).

Tax

Tax is a mandatory levy given to taxpayers in a coercive manner based on statutory provisions with the aim of covering the state's routine expenditure for the needs of the state's development and the prosperity of its people. According to (Putra, 2017) tax is a mandatory contribution for citizens who are owed to individuals or entities that have a coercive nature based on laws that have been established as direct compensation and the tax proceeds will be used for the needs of the State and for the needs of the people to be able to live prosperously. According to (Ainun et al., 2022) Taxes are contributions or levies that are charged directly to taxpayers by the government with the aim of covering routine expenditure on state development costs.

Individual Taxpayers

Individual taxpayers are individual taxpayers who are ready to become taxpayer members with the provisions stipulated by law by filling in the form to obtain a Tax ID

Number (NPWP), reporting the Annual Notification Letter (SPT) directly to the tax service office. According to (Lestari et al., 2022) personal taxpayers are individual taxpayers who participate without coercion and are in accordance with the provisions of the law to be willing to fill out the tax form to obtain a Tax ID Number (NPWP), report their Annual Notification Letter (SPT) to the Tax Service Office (KPP) before the time runs out. According to (Kolotung, 2021) individual taxpayers who in accordance with the provisions of the law are determined to carry out the obligation to pay taxes, collect taxes and withhold certain taxes, including the requirement to obtain income from Indonesia for more than 183 (one hundred and eighty three) days with a period of twelve months whether residing in Indonesia or outside Indonesia, or for people who intend to live in Indonesia. According to (Simanjuntak & Sucipto, 2018) personal taxpayers are individual taxpayers who are active in reporting Annual Notification Letter (SPT) directly at the tax service office.

Corporate Taxpayers

Corporate taxpayers are a group of taxpayers who produce goods for sale and whose income has reached taxable entrepreneurs, so they are obliged to carry out their rights and obligations to pay tax in accordance with statutory regulations. According to (Arifin & Nasution, 2017) Corporate taxpayers are entrepreneurs who have a job or business that produces goods, imports and exports goods, carries out service businesses that are registered as taxable entrepreneurs. According to (Kolotung, 2021) Corporate taxpayers are taxpayers in accordance with the provisions of tax laws which include the rights and obligations of taxpayers, tax withholding agents and tax collectors.

Government Regulation Number 23 of 2018

According to (Ningsih & Saragih, 2020) in the previous law Government Regulation number 46 of 2013 it was stated that the MSMEs income tax rate with the application of a final tax rate of 1% of gross circulation, the government hopes that MSME taxpayers can comply with tax provisions, however, the government's decision to reduce The final tax rate was considered a failure and could not help the country's economy. In the end, the government re-revised the legislation on income tax, with many considerations, finally the government re-revised it by issuing a new regulation in Government Regulation Number 23 of 2018 concerning tax provisions for MSMEs, by reducing the tax rate which was initially a final tax rate of 1% in Government Regulation number 46 of 2018 to a light tax rate of 0.5% of gross circulation. According to (Palalangan et al., 2019) Government Regulation number 23 of 2018 explains income regulations, where the government has a policy in regulating income tax on income received and earned by taxpayers who have gross turnover. Government Regulation number 23 of 2018 is a new policy issued by the government which has new rules or policies regarding income tax. The regulatory policy of Government Regulation number 23 of 2018 took effect from its publication, namely on July 1 2018, with the aim of its publication being to provide convenience to individual taxpayers and corporate taxpayers who have certain gross turnover in carrying out their tax rights and obligations. Therefore, the government provides relief for the people in carrying out their tax rights and obligations with new provisions relating to provisions regarding tax calculations, regarding tax payments, and regarding reporting of income tax owed. The aim of the government in issuing new regulations regarding income tax as stated in Government Regulation Number 23 of 2013, among others:

1. Providing easy access and simplifying tax regulations
2. Providing education about the latest laws and regulations regarding income tax and inviting people to be involved in administration
3. provide knowledge about tax benefits, tax uses for taxpayers in accordance with the latest income tax laws and regulations

Government Regulation Number 55 of 2022

According to (Kusufiyah & Anggraini, 2024) after the Covid-19 disease outbreak that hit Indonesia caused the country's economic growth to decline, due to the lack of stability in assets received by the state and the large amount of state expenditure caused by new policies issued by the government to strive for prosperity and public health so that the government began to rethink what next steps to take so that the State's finances could be stable again after the new policy was issued during Covid-19 because at that time the State's money was very drained, the government began to think about new policies until finally the government carried out tax reform, namely by adapting its comprehensive, consolidative and harmonious nature by referring to law number 7 of 2021, so that the government issues new law number 55 of 2022 which contains adjustments to income tax rules with the hope of providing simplification in administration, legal certainty and justice for taxpayers. Taxes that have a certain gross circulation within a certain period of time to increase taxpayer compliance. The government issued new regulations regarding income tax which are contained in law number 55 of 2022 which contains adjustments to income tax rules by providing facilities for MSMEs who have a sales turnover of under IDR. 500,000,000 is not subject to final income tax at a rate of 0.5 percent. This new government regulation regarding income tax rules also explains that 0.5 percent final income tax is taxed for MSMEs that have a gross turnover of IDR. 500,000,000 to Rp. 4,800,000,000 and this new regulation takes effect on 20 December 2022. Another aim of the government in issuing law number 55 of 2022 is to increase awareness of MSME taxpayers to pay taxes through the development services (BDS) program by providing information or education that discusses business. MSMEs in entrepreneurship training events, seminars, workshops or special tax classes. According to (Munandar et al., 2023) the decision that the government has issued is based on government regulation No. 55 of 2022, that final income tax is mandatory for those who have income of no more than IDR 4.8 billion in a year, in this regulation it is also explained companies that have a turnover of less than or up to Rp. 4.8 billion a year falls into the category of micro, small and medium enterprises (MSMEs). According to (Munandar et al., 2023) the period for using the 0.5% income tax tariff in Government Regulation number 55 of 2022 is:

1. for 7 (seven) years for individual taxpayers
2. for 4 (four) years for cooperative taxpayers, BUMD taxpayers, and for individual company taxpayers
3. for 3 (three) years for limited individuals

The author's aim in taking the title "Comparative analysis of Government Regulation number 23 of 2018 with Government Regulation number 55 of 2022 in terms of MSME tax arrangements" is to compare MSME tax arrangements in two government regulations, namely Government Regulation number 23 of 2018 and Government Regulation number 55 of 2022. Research that has been conducted previously included:

1. According to previous research by (Pambudi, 2022) with the title "Comparative Analysis of the Implementation of Government Regulation Number 23 of 2018 with Government Regulation number 46 of 2013 concerning Income Tax" and obtained the results that:
 - a. It is explained in government regulation number 46 of 2013 that companies that have gross turnover below Rp. 4.8 billion, it will be subject to a tax rate of 1% and will take effect from 1 July 2013, and if the gross distribution obtained is above Rp. 4.8 billion, then the rate charged is 25% of the profits obtained in accordance with the provisions of general income tax regulations.
 - b. An explanation of government regulation number 23 of 2018 will be implemented on July 1 2018 which contains income tax rates for companies that have gross turnover above Rp. 4.8 billion

- c. Between the two government regulations, namely Government Regulation number 46 of 2013 and Government Regulation 23 of 2018, the contents are almost the same, but the difference is the tax rate for taxpayers, where for Government Regulation number 46 of 2013 the rate charged is 1% and for Government Regulation number 23 of 2018 the rate charged is 0.5%.
2. According to research by (Pambudi, 2022) with the title that has been adopted, namely "comparative analysis of the contribution of Government Regulation number 46 of 2013 with Government Regulation number 23 of 2018 to tax realization (case study at KPP Bandung Tegallega) and obtained the results that taxpayers are very less enthusiastic in implementing Government Regulation number 46 of 2013 because the tax realization used as a comparison has income from other final taxes which causes the taxpayer recipients from Government Regulation number 46 of 2013 to be very small, and when government regulations were improved and finally dropped Government Regulation number 23 of 2018 there was an increase in activities deposits by MSME players because the tariff in the tax regulations changed to a tariff of 0.5%.

B. RESEARCH METHODOLOGY

According to (Habsy, 2017) literature study is a concise writing so that it can produce an article from a journal, book, other documentation that describes an information theory, both new information and old information, by organizing the library in each topic or document needed using methods such as collecting data and sources that have a topic relationship with the research raised in a study. According to (Pilendia, 2020) literature study is a way to solve a problem related to tracing written sources that have been previously created for use in research. It can be concluded from the two authors that literature study is a method used to search for the data or sources of information that we want by adjusting a research title.

C. RESEARCH RESULTS AND DISCUSSION

There are several differences regarding the rules between Government Regulation number 23 of 2018 and Government Regulation number 55 of 2022, one of which relates to the nominal or amount of taxable income for business circulation. The following table shows the old regulations and the new regulations for taxpayers (WP) and tax objects (OP).

Table 1. Differences between Government Regulation Number 23 of 2018 and Government Regulation Number 2022

No.	Items	Government Regulation number 23 of 2018	Government Regulation number 55 of 2022
1	Tax Subject	Personal taxpayer and corporate that its business turnover is under Rp. 4.8 billion in a year .	Individual taxpayers and corporate taxpayers who have business turnover below Rp. 4.8 billion in a year. The exceptions are for taxpayers who, as regulated in article 56 PP 55 of 2022, include BUMDes/BUMDesma and individual companies.
2	Tax Object	For business circulation of individual and corporate taxpayers below Rp. 4.8 billion a year and does not include business income which is subject to final income tax, in accordance with the regulations in article 2 paragraphs 3 and 4 PP number 23 of 2018.	For business circulation of individual and corporate taxpayers below Rp. 4.8 billion a year and does not include business income which is subject to final income tax, in accordance with the regulations in article 56 paragraphs 3 and 4 of PP 55 of 2022
3	Validity period	The validity period for	The validity period for taxpayers to

		taxpayers to pay taxes is when they start being registered as taxpayers until: 1. For 7 (seven) years for individual taxpayers. 2. For 4 (four) years for CV business entities. Firma, partnerships and corporations. 3. For 3 (three) years for taxpayers in the form of corporate legal entities.	pay taxes is when they start being registered as taxpayers until: 1. For 7 (seven) years for individual taxpayers. 2. For 4 (four) years for CV business entities. Firma, partnership, cooperative, BUMDes/BUMDesma or individual company. 3. For 3 (three) years for taxpayers in the form of corporate legal entities.
4	Tax rates	0.5%	Non-taxable income for business circulation up to Rp. 500,000,000 million per year. A tariff of 0.5% is charged for income above Rp. 500,000,000 a year.

From the explanation in the table above, it can be concluded that there are quite significant differences between Government Regulation number 23 of 2018 and Government Regulation number 55 of 2022. In the table, it is explained in the current tax subject section that initially in Government Regulation number 23 of 2018 the tax recipients were only individual and corporate taxpayers who have business turnover below Rp. 4.8 billion a year. However, the regulation was updated so that Government Regulation number 55 of 2022 added additional tax subjects including BUMDes/BUMDesma and individual companies. Income is not taxable for business distribution up to Rp. 500,000,000 million per year.

0.5% Final Income Tax Calculation Simulation

According to (Arfan, 2020) which is based on Government Regulation number 23 of 2018, the definition of final income tax is a type of tax bill that is charged to individual taxpayers and entities in the form of a cooperative, limited partnership, limited liability company and firm with the condition that they have a maximum gross income of Rp. 4.8 billion in 1 tax year. According to (Indika, 2022) final income tax is a tax imposed on individual or corporate taxpayers on income earned or received in the form of business profits, salaries, gifts, honorariums and so on within one tax year.

The way to calculate the final income tax rate is to transfer gross turnover to a final income tax rate of 0.5%. The gross turnover is taken from the compensation or replacement value in the form of money or the value of money obtained or received from the business before deducting sales discounts, cash discounts and similar deductions. The following is an example of the calculation for individual taxpayers and for corporate taxpayers.

Table 2. Example of calculation for individual taxpayers

No.	Month	Turnover circulation business in Rupiah	Final income tax (0.5 %) Government Regulation NO. 23 of 2018 in Rupiah	Final income tax (0.5 %) Government Regulation NO. 55 in 2022 in Rupiah
1.	January	55,000,000	275,000	-
2.	February	60,000,000	300,000	-
3.	March	87,000,000	435,000	-
4.	April	50,000,000	250,000	-
5.	May	98,000,000	490,000	-

6.	June	23,000,000	115,000	-
7.	July	120,000,000	600,000	600,000
8.	August	25,000,000	125,000	125,000
9.	September	39,000,000	195,000	195,000
10.	October	22,000,000	110,000	110,000
11.	November	150,000,000	750,000	750,000
12.	December	66,000,000	330,000	330,000
	Total	795,000,000	3,975,000	1,625,000

The calculation of the final tax rate of 0.5% for individual taxpayer experiences differences in Government Regulation number 55 of 2022, namely individual taxpayers with gross turnover of up to Rp. 500,000,000 in one tax year will not be subject to final income tax of 0.5%, subject to a 0.5% tariff when business turnover income is above Rp. 500,000,000.

Table 3. Example of calculation for corporate taxpayers

No.	Month	Turnover circulation business in Rupiah	Final income tax (0.5 %) Government Regulation Number 23 of 2018 in Rupiah	Final income tax (0.5 %) Government Regulation Number 55 in 2022 in Rupiah
1.	January	255,000,000	1,275,000	1,275,000
2.	February	346,000,000	1,730,000	1,730,000
3.	March	153,000,000	765,000	765,000
4.	April	167,000,000	835,000	835,000
5.	May	323,000,000	1,615,000	1,615,000
6.	June	475,000,000	2,375,000	2,375,000
7.	July	134,000,000	670,000	670,000
8.	August	145,000,000	725,000	725,000
9.	September	225,000,000	1,125,000	1,125,000
10.	October	500,000,000	2,500,000	2,500,000
11.	November	342,000,000	1,710,000	1,710,000
12.	December	665,000,000	3,325,000	3,325,000
	Total	3,700,000,000	18,650,000	18,650,000

The way to calculate tax for corporate taxpayers is by adding up the gross turnover of income from business each month multiplied by the final income tax rate of 0.5% and this calculation is carried out every tax period. The withholding tax payable will be collected or deducted by the tax withholding or collector every time a transaction occurs for taxpayers who carry out transactions with the withholding or collector. Taxpayers who carry out transactions with levies or deductions must first submit an application in the form of a statement letter to the director general of taxes. A tax certificate is a letter issued by the Tax Service Office (KPP) explaining that the taxpayer is subject to final income tax. And this letter is mandatory for all taxpayers who want to get the 0.5% final income tax tariff facility. Because the tax certificate is also needed by the transaction partner. And when carrying out a withholding or collection transaction, the taxpayer must report the certificate to the transaction counterparty as a basis for

withholding or remitting final income tax. If the taxpayer does not deposit the certificate to the transaction counterparty, the transaction counterparty has the right to deduct or collect income tax articles 21, 22 and 23 at the rates determined in the Income Tax Law.

The following is an example of a calculation simulation as a reference for imagining:

PT. A uses catering services from CV. B with a value of Rp. 22,000,000 should PT. A deduct income tax Article 23 by 2% from Rp. 22,000,000, namely 440,000, but because CV. B has submitted a photocopy of the Government Regulation 55 certificate to PT. A, then PT. A does not deduct Article 23 income tax but instead deduct the final income tax of 0.5%, namely from Rp. 22,000,000 tax becomes 110,000.

D. CONCLUSION

After carrying out a comparative analysis between Government Regulation number 23 of 2018 and Government Regulation number 55 of 2022 in terms of income tax regulations, the following conclusions can be drawn:

1. Implementation of government regulation number 23 of 2018 is imposed on companies that have gross turnover below Rp. 4.8 billion in a year with a tax rate of 0.5%, but if the individual MSMEs tax has an annual turnover of not more than Rp. 500 million will not be subject to MSME final income tax. In accordance with the rules in article 2 paragraphs 3 and 4 of Government Regulation number 23 of 2018. Government regulation number 23 of 2018 comes into force starting July 1 2018.
2. In government regulation number 55 of 2022, it is explained that individual and corporate taxpayers who have business turnover below Rp. 500,000,000 will not be subject to 0.5% final income tax, however, if the taxpayer has a business above Rp. 500,000,000-RP. 4.8 billion in one tax year will be subject to a tax rate of 0.5%.
3. A quite significant difference between the two government regulations, namely government regulation number 23 of 2018 and government regulation number 55 of 2022, lies in the period of tax validity. Government regulation number 55 of 2022 explains the period of 4 (four) years for CV business entities. Firma, partnership, cooperative, BUMDes/BUMDesma or individual company founded by 1 person. Meanwhile, government regulation number 23 of 2018 only explains 4 (four) years for CV business entities. Firma, partnerships and corporations

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