GOVERNMENT REGULATION 46/2013 AS INCOME TAX INCOME FACILITY

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Abstrak: Peraturan Pemerintah 46/2013 sebagai Sarana Peningkatan Pajak Penghasilan. Tujuan dari penelitian ini adalah mengidentifikasi dampak Peraturan Pemerintah 46/2013 terhadap penerimaan pajak penghasilan Usaha Mikro, Kecil, dan Menengah. Penelitian ini menggunakan *Paired Sample t-Test* sebagai metode analisis data. Hasil pengujian menunjukkan bahwa Peraturan Pemerintah 46/2013 dapat digunakan untuk meningkatkan pendapatan nasional melalui pajak penghasilan pasal 4 (2). Hal ini terjadi karena terdapat kemudahan prosedur dalam perhitungan dan skema pajak penghasilan. Oleh karena itu, peneliti menyarankan supaya pihak kantor pemungut pajak menerapkan aturan tersebut secara konsisten.

Abstract: Government Regulation 46/2013 as Income Tax Income Facility. *The purpose of this study is to identify the impact of Government Regulation 46/2013 to the income tax revenue of Micro, Small and Medium Enterprises. This research uses Paired Sample t-Test as data analysis method. This research shows that Government Regulation 46/2013 can be used to increase national income through income tax article 4 (2). This happens because there are easy procedures in the calculation and income tax scheme. Therefore, the researcher recommends that the tax collector's office apply the rules consistently.*

Keywords: *tax, income tax, government regulation*

Tax revenue is one of the largest contributors to state revenue. In the 2016 APBN policy, the government set a revenue target of Rp1,822.5 trillion with a tax contribution of 75% from Rp1,360.2 trillion (Ministry of Finance Republic of Indonesia, 2016). However, in Indonesia there is still a stark tax gap between the tax revenue that should be collected and the realization of tax revenue that can be collected every year. The government has made various changes to achieve the target of tax revenue, such as tax reform to increase tax revenue, to raise awareness, and to raise taxpayers' compliance (Andreas & Savitri, 2015). Currently, the government is focusing its attention on the private sector, namely Micro, Small, and Medium Enterprises (MSMEs) inasmuch as Indonesia is dominated by the MSMEs, comprising in number up to 99.99%. In addition, the contribution of the MSMEs to the gross domestic bruto based on the price in usage in 2012 was 59.08% and the number experienced a 1.03% increase compared to that in 2011 (Widiastuti, Sukoharsono, Irianto, & Baridwan, 2015). Since there was an increase in the amount of the gross domestic bruto, the national income potential from tax should have increased which was marked by the number of the tax ratio that also experienced an increase. Nevertheless, the fact is that the tax ratio (comparison of tax realization in a year to gross ratio) was still low, which was below 13% (Prasetiantono, 2013). Further in 2014, Indonesia's tax ratio decreased to be just 12% (Gopalan, Hattari, & Rajan, 2016). Furthermore, Prasetiantono (2013) stated that the ideal number of tax ratio of Indonesia is about 17% or 20%. If gross ratio increases, the ability to pay taxes

also increases (Rusydi, Utama, & Djakman, 2017). However, in reality the compliance of the MSMEs tax payers is still relatively low and there are still many potential taxpayers who have not carried out their tax obligations. This phenomenon is in tune with the findings made by Sari, Dewi, & Sun (2015) indicating that in 2013, national tax income was just 96% of the target, meanwhile the gross ratio grew as much as 5.78% in that year. This is because the regulations are difficult to understand and the lack of knowledge of MSMEs actors in calculating their own taxes. Many perpetrators of the MSMEs deliberately do not carry out their tax obligations which are caused by the regulations that are difficult to understand (Anita, 2015).

In this case, the government must increase taxes, one of them through presumptive taxation. Presumptive tax is a simplified tax regime aimed at reducing the compliance burden for small business (Mutiah, Harwida, & Kurniawan, 2011). Presumptive taxation involves the use of indirect means to ascertain tax liability, which differ from the usual rules based on the taxpayer's accounts (Prasetyo, 2016). Therefore, to attract people so that they are willing to pay their taxes voluntarily and to increase the tax revenue, on July 1, 2013 the government applied The Government Regulation No. 46 year 2013 (46/2013). This provision regulates that the income of taxpayers having a certain gross income is subject to a final tax at a rate of 1%, with a gross income exceeding 4.8 billion in a fiscal year and included into the income tax article 4 (2). The application of this regulation aims to provide simplicity for the community in carrying out their tax obligations, to increase knowledge of taxation, and to create social control condition in fulfilling tax obligation. If we see from the limitation of its turnover, that regulation was created to optimize state revenues from the MSMEs sector because when we view the tax scheme, the taxation of the MSMEs is in accordance to that set out in the regulation. This means that after this regulation, the income tax payable by the MSMEs is no longer required to comply with the income tax article 25, but it will be charged as the income tax article 4 (2). The application of the Government Regulation 46/2013 will help increase the state tax revenue through the final tax receipt paid by the MSMEs (Jaswadi, Iqbal, & Sumiadji, 2015).

When compared to the previous regulations, the scheme and procedure of calculating the Government Regulation 46/2013 are considered easier and simpler. The ease in the mind of the taxpayers in that regulation is expected to push the taxpayers' compliance in carrying out their tax obligations. The actors of the MSMEs agree that the existence of the taxes simplification on the Government Regulation 46/2013 can help the community, especially the MSMEs in paying their taxes (Inasius, 2015). This is in line with the research conducted by Hamilton-Hart & Schulze (2016) which concluded that the procedure of the tax calculation in the Government Regulation 46/2013 is very simple that makes the taxpayers feel comfortable to calculate their tax payable and it is more efficient. The implementation of the Government Regulation 46/2013 has a diverse impact for business actors. Although it seems simple and easy, but there is a potential injustice due to the use of gross income in the tax calculation regardless of the cost incurred by each taxpayer. This is in contrast with justice or fairness stated by John Rawls (Velasquez, 2014). Consequently, even if the taxpayer suffers a loss, the business actors will still be taxed and the loss can't be compensated in the following year. This is due to the fact that the final tax based on the government regulation 46/2013 is applied on the amount of bruto distribution every month with no regards to the profit or loss of the taxpayer in the current fiscal year.

A study on the Analysis of the Implementation of the Government Regulation Number 46/2013 on the Growth of Taxpayers and Income Tax Income Article 4 (2) was carried out at the Small Tax Office (STO) Bitung (Tjiali, 2015). Based on the research, it can be concluded that if it is seen from the average growth of the taxpayers number before and after the application of that regulation, it shows that there is a growth in the taxpayers number of 6.11% and the average contribution of the Government Regulation 46/2013 to the income tax article 4 (2) after implementation is 5.98% with very lesser criteria. Dewi & Wijana (2016) conducted a study on Growth and Tax Receipt related to the Implementation of the Government Regulation 46/2013 at STO East Denpasar and concludes that there are differences of the growth rate before and after the application of the Government Regulation 46/2013. Both studies used the total income tax number article number 4 (2), not the income tax number article number 4 (2) especially from the

Government Regulation number 46/2013.

Research on the impact of the government regulation 46/2013 has never been done on the MSMEs in Pekanbaru and the previous research did not study whether there was a significant difference in the income tax article number 4 (2) before and after the regulation was implemented. Pekanbaru is one of the areas becoming the center of the MSMEs development and the number of the MSMEs in Pekanbaru is the highest compared to the other districts in Riau Province. The number of the MSMEs in Pekanbaru in 2016 was 68,728 and the number experienced a significant increase compared to those from years before (UKM Riau, 2016). In addition to the rapid growth of the MSMEs in Pekanbaru, Directorate General of Taxes (DGT) also hopes that the contribution of the MSMEs in tax revenue will also increase, especially since the Government Regulation 46/2013 has been applied which in turn makes it easier for the MSMEs actors to carry out their tax obligations (Directorate General of Taxes, 2015). The Motivational Postures Theory is closely related to this research in that the taxpayers' trust, evaluation, and hopes are studied in this research individually in regards to the regulation, applicable tax system, tax structure, as well as the performance of the tax authority (Abdel-Mowla, 2012). What becomes the problem of this research is whether the Government Regulation 46/2013 has an impact on income tax revenue article 4 (2) of the MSMEs at STO Pekanbaru Senapelan coming from the regulation before and after the application of the regulation. The new aspect of this research is in the measurement of the operational variable. In this study, the researchers compared the income tax installments article 25 of the MSMEs at STO Pekanbaru Senapelan to the income tax article 4 (2) derived from the application of that regulation. In contrast, the previous research uses the number of tax revenue growth and the number was not restricted to the income tax article 4 (2) derived from the regulation while there are other components of income that are included in income tax article 4 (2) besides what is stated in the regulation. The implication is that, the result of the previous research becomes biased and it less accurately depicts the difference that occurred in terms of the tax income revenue because of the regulation. The purpose of this research is to identify the impact of the government regulation 46/2013 on income tax article 4 (2) so that it can be identified if there is a difference in income tax article 4 (2) before and after the application of that regulation.

METHOD

The population of this research is all the MSME taxpayers as they are all listed at STO Pekanbaru Senapelan from the periof of Januari 2011 to December 2015. Next, the sample was chosen by using the purposive sampling method with the criterion of the MSMEs taxpayers classified as MSMEs based on the Law No. 20 Year 2008. Meanwhile the analysis unit in this research is the Government Regulation 46/2013.

The type of this research is descriptive quantitative research and this research is a causal study. In this research, the researchers analyzes the impact or effect of the Government Regulation number 46/2013 on state revenue or income, which is income tax article 4(2) derived from the MSMEs. The object of this research is the implementation of the Government Regulation 46/2013 on the receipt of the Income Tax Article 4 (2) before and after the implementation of the Government Regulation 46/2013 from the MSMEs at STO Pekanbaru Senapelan. Variable to be studied is the receipt of the Income Tax Article 4 (2). Receipt of the income tax article 4 (2) refers to the value of the amount of receipt of the final income tax derived from the Government Regulation 46/2013 (for MSMEs) per month according to the period already established and obtained at the research site which is 30 months before (January 2011 to June 2013) and after the implementation of the regulation (July 2013 to December 2015).

For the data 30 months prior to the application of the regulation, the researcher uses the data of the income tax installments article 25 every month reported by the MSMEs to STO Pekanbaru Senapelan because the MSMEs paid their taxes in compliance to the Law number 36 year 2008. The data collection method used is the documentation method. According to the law, each taxpayer is obligated to pay installments of income tax article 25 every month or every tax period. The installments of the income tax article 25 used for data groups before the Government Regulation 46/2013 was applied did not actually include the final tax section in the income tax article 4 (2), but the use of the income tax article 25 installment of the MSMEs was intended for tax revenue in each

data group derived from the same tax object, which is the MSMEs. Meanwhile, for the data group after the Government Regulation 46/2013 was applied, the measurement was done by looking at the receipt of the Government Regulation 46/2013 each month. Tax income derived from the implementation of the government regulation 46/2013 is part of the income tax article 4 (2). So, the data used in the measurement is comparable between the groups before and after the implementation of the Government Regulation.

The data in this research will be tested with the Paired sample t-test on the difference of before and after the implementation of the government regulation 46/2013. The stages performed are descriptive statistical analysis, normality test, and paired sample t-test. The level of significance used for decision making is 0.05.

RESULTS AND DISCUSSIONS

Based on the results of the descriptive statistics test presented in Table 1, the amount of the tax receipt prior to the implementation of the Government Regulation 46/2013 seen from the number of installments of income tax article 25 of the MSMEs is Rp31,085,715,546. In Table 1, it can be seen that the highest installments of the income tax article 25 from the MSMEs are Rp1,327,991,695 (March 2013), while the lowest installments of the income tax article 25 from the MSMEs are Rp696,070,452 (January 2011). Meanwhile, the average value of the income tax article 25 MSMEs is Rp1,036,190,518 with a standard deviation of Rp177,063,678.

As for the data after the implementation of Government Regulation 46/2013, the receipt of the income tax article 4 (2) sourced from MSMEs is measured by the receipt of the Government Regulation 46/2013 every month, which also fluctuates as seen in Table 1. Based on the Descriptive Statistics Test presented in Table 1, the total amount of the Government Regulation 46/2013 is Rp39,693,938,947. Table 1 shows the highest receipt of the Government Regulation 46/2013 which is Rp2,341,350,541 (the number is the tax income of December 2015) and the lowest receipt of the Government Regulation 46/2013 is Rp539,667,639 (the number is the tax income of July 2013). The average amount of the Government Regulation 46/2013 is Rp1,323,131,298 with a standard deviation of Rp418,135,790. Based on the mean in Table 1, it can be concluded that there is a difference between the means of the income tax revenue article 4 (2) from the MSMEs before and after the application of the Government Regulation 46/2013. The total amount of the state revenue from the income tax article 4 (2) derived from the MSMEs after the implementation of the Government Regulation 46/2013 increases 28% compared to the period before the application of the regulation (Table 1).

Further, normality tests on each data group were performed. The normality test has to be done in order to identify the type of testing that is going to use, parametric or non-parametric. In this study, normality test used is One Sample Kolmogorov-Smirnov Test. The basis of the decision making in this test is that if the significance value is greater than 0.05 then the data is declared normally distributed. Conversely, if the value of significance is less than 0.05 then the data is not normally distributed. From the normality test performed by using the IBM SPSS Statistics 23 software, the results obtained are shown on Table 2.

From Table 2 above, normality test results suggest that the significance value for the installments data of the income tax article 25 of the MSMEs and the receipt of the Government Regulation 46/2013 are

Table1. Results of Descriptive Statistical Analysis

		Income Tax Article 25 MSMEs	The Receipt of Government Regulation 46/2013	Variance
N	Valid	30	30	
	Missing	0	0	
Mean		1,036,190,518	1,323,131,298	28%
Std. Deviation		177,063,678	418,135,790	
Minimum		696,070,452	539,667,639	-22%
Maximum		1,327,991,695	2,341,350,541	76%
Sum		31,085,715,546	39,693,938,947	28%

Table 2 Results of Normality Test

		Income Tax Article 25 MSMEs	The Receipt of Government Regulation 46/2013
N		30	30
Most Extreme Differences	Absolute	0.144	0.145
	Positive	0.084	0.111
	Negative	-0.144	-0.145
Test Statistic		0.144	0.145
Asymp. Sig. (2-tailed)		0.115[c]	0.106[c]

equally above the alpha value (0.05). The significance value of the installment data of the income tax article 25 of the MSMEs is 0.115 and the significance value of the data of the receipt of the Government Regulation 46/2013 is 0.106. This indicates that the installments data of the income tax article 25 of the MSMEs and the receipt of the Government Regulation 46/2013 are 30 in the normality test with One Sample Kolmogorov-Smirnov Test. That data shows a normal distribution because the significance value is greater than Alpha (0.05).

To test if there is a difference in the income tax article 4 (2) from the MSMEs before and after the implementation of the Government Regulation 46/2013 or if there is an impact of the regulation on the income tax article 4 (2) derived from the government regulation, the researchers use the Paired Sample t-Test. Measurements are made by comparing the receipt of the income tax article 25 to the receipt of the Government Regulation 46/2013. From the paired sample t-test conducted by using the IBM SPSS Statistics 23 software, the results obtained are as indicated in Table 3.

Table 3 shows the results of the Paired Sample t-Test conducted on data before and after the implementation of the Government Regulation 46/2013. From the test, it is obtained that the t value is equal to -5.667 and the Sig. (2-tailed) value is 0.000004. To find the t table value, the first way is determine its df value. Because in the paired sample t-test in Table 3 it has been determined that its df value is 29, the next step we have to do is to look for the value of the t table in table t. From the table t, the t table value of two tail tables for df 29 is 2.0452. It shows that the t arithmetic value (5.667) is much greater than the t table value (2.0452).

Meanwhile, if we look at the significance value, the Sig. (2-tailed) value obtained (0.000004) is also much smaller than Alpha (0.05). As a result, it can be concluded that the mean of the income tax revenues article number 4 (2) before the implementation of the Government Regulation 46/2013 is significantly difference from after the implementation of the Government Regulation 46/2013. Thus, the Government Regulation 46/2013 has an impact on the income tax revenues article 4 (2) derived from the regulation.

Based on the result of the descriptive statistical test in Table 1, it can be seen that the tax revenue after the Government Regulation 46/2013 was applied is higher than before the Government Regulation was applied. This is indicated by the average receipt of each tax receipt. Prior to the application of the Government Regulation 46/2013, the average of the tax revenue derived from the installments of the income tax article 25 of the MSMEs is in the amount of Rp1,036,190,518 and after the Government Regulation was applied the average of tax revenues sourced from the receipt of the Government Regula-

Table 3 Results of Paired Sample t-Test

		Paired Differences			t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean			
Pair 1	Income Tax Article 25 from MSMEs - Receipt of Government Regulation 46/2013	-286,940,780	277,345,863	50,636,195	-5.667	29	0.000004

tion 46/2013 increases to Rp1,323,131,298.

Then when we viewed from the total tax receipt in Table 1, the total receipt of the income tax article 4 (2) coming from the Government Regulation 46/2013 for 30 months after the Government Regulation was applied is in the amount of Rp39,693,938,947. The amount is clearly higher if compared to the total receipt of income tax 25 from the MSMEs for 30 months before the regulation was applied which is in the amount of Rp31,085,715,546. The difference between the two total receipts is in the amount of Rp8,608,223,401 or increased by 28% compared to the tax revenue for 30 months prior to the implementation of the Government Regulation 46/2013.

The results of this study indicate that the implementation of the Government Regulation 46/2013 has an impact on the receipt of income tax article 4 (2) derived from the receipt of the Government Regulation 46/2013. The tax revenue for 30 months after the implementation of the Government Regulation 46/2013 is higher than before. Differences in the form of increased tax revenues that occurred after the implementation of that regulation indicate that the government's goal in applying this Government Regulation can be achieved well. As mentioned in the Government Regulation number 46/2013, the purpose of this regulation is to provide convenience for taxpayers who receive or earn income from businesses that have certain gross income, to calculate, to deposit, and to report the income tax payable. Dickinson (2013) also state that the alternative to simplified income tax accounting rules is a presumptive tax basis, such as turnover, so that alternative are the more plausible the more limited the administrative and compliance capacity of the tax authority and the taxpayer. With the peace of mind and ease in the perception of the taxpayers in the Government Regulation 46/2013 it is expected it can raise the taxpayers' compliance in implementing their tax obligations, so it can increase the state tax revenue through the income tax article 4 (2). This research is in line with the research conducted by Dewi & Wijana (2016), as there was growth rate of the tax income article number 4 (2) before and after the Government Regulation 46/2013 was implemented.

At the STO Pekanbaru Senapelan, there is not only an increase in the income tax amount article 4 (2) after the implementation of the Government Regulation 46/2013, but there is also an increase in the number of the taxpayers of the MSMEs listed at the STO. So, the government's goal to increase the contribution of tax revenue from the MSMEs sector can also be achieved well. Based on the data received from STO Pekanbaru Senapelan, the increasing tax revenue from the MSMEs sector is in line with the increasing number of the MSMEs who obediently perform their tax obligations after the Government Regulation 46/2013 was applied. This indicates that the taxpayers have a positive view on the Government Regulation 46/2013 which aims to facilitate them to pay their taxes, thus this research supports the motivational theory by Abdel-Mowla (2012). Based on the results of the interviews with a number of taxpayers listed at STO Pekanbaru Senapelan, the MSMEs taxpayers indeed feel the benefits gained from dutifully performing their tax obligations, such as easy access to loans from banks. This statement is in line with what Vial & Hanoteau (2015) stated that the Government Regulation 46/2013 indeed facilitates the taxpayers in their access to capital loans from banks as well as grants from the government. This is due to the problem of the MSMEs' financial problems in that this becomes one of the requirements for applying for a bank loan that can be minimalized if they perform their tax obligations in accordance to the applicable laws.

Based on the data received from STO Pekanbaru Senapelan, before June 2013 (30 months before the Government Regulation 46/2013 was applied), mean number of the MSMEs listed at STO Pekanbaru Senapelan is approximately 2,412 MSMEs. But after the Government Regulation 46/2013 was applied, mean number of the MSMEs listed at STO increased to 2,713 MSMEs. Thus, the number of the MSMEs listing themselves as taxpayers after the Government Regulation 46/2013 was applied increased as many as 319 MSMEs or about 13% compared to before the Government Regulation 46/2013 was applied. The increase of the number of the MSMEs listed at STO Pekanbaru Senapelan is in large part coming from the MSMEs performing their operations before year 2012. This indicates that the convenient procedures of calculation and tax scheme in the Government Regulation 46/2013 can improve the unity of the MSMEs taxpayers which ultimately can also increase the receipt of the income tax article 4 (2). This is supported by Inasius (2015) who states that

the MSMEs actors agree that the ease and simplification of taxes in the Government Regulation 46/2013 can help the community, especially the MSMEs actors in paying taxes. Meanwhile, the tax calculation procedure in the Government Regulation 46/2013 is simpler, so the taxpayers find it is easier to calculate their tax payable and in terms of time used in the Government Regulation 46/2013 it is more efficient for them when there is a comparison to the implementation of Income Tax Law No. 36 Year 2008 (Hamilton-Hart & Schulze, 2016).

Such Complexity in tax policies may results in SMEs hiring agents to explain tax policies which result in additional cost for SMEs (Ameyaw, Korang, Twum, & Asante, 2016). The consideration of the application of the Government Regulation 46/2013 is a simple tax collection, a reduction in the administration fee for taxpayers and DGT, and also in consideration of the condition of the economy and monetary. But if compared to the total number of the MSMEs in Pekanbaru City, the number is incomparable. In other words, there are many MSMEs who have not enlisted themselves as taxpayers and this is the government's duty to encourage the MSMEs to perform their tax obligations. At least the MSMEs registered themselves at the STO as taxpayers.

There are many factors that cause a significant difference between the income tax revenue from the MSMEs and the number of the MSMEs; one of the factors is the little coverage of the socialization of the Government Regulation number 46/2013 to the MSMEs. The use of socialization media also determines the successful coverage of information. Thus, the DGT should enlarge its socialization media, like socializing it door-to-door, especially to the MSMEs in Pekanbaru City to increase the amount of the state revenue from tax. Inasius (2015) also states that the socialization of the Government Regulation number 46/2013 to the MSMEs actors or taxpayers is below expectation. The implication of this is that the state revenue is incomparable to the increasing number of the MSMEs.

Increase in the amount of the income tax revenue article 4 (2) from the Government Regulation 46/2013 is in line with the research conducted by Yasa (2015). Besides, as described by the tax law, tax is obligatory and if a taxpayer does not comply, he or she will be fined or sanctioned. Thus, even though some taxpayers feel that the Government Regulation 46/2013 harm them in a way, they will have to perform their tax duties or tax obligations. If seen from its positive side, the Government Regulation 46/2013 encourages taxpayers or the MSMEs to manage their business activities the best way they can, so that they will not suffer any loss as the Government Regulation 46/2013 does not recognize profit or loss taxpayers have during the current year. In addition, the regulation also encourages taxpayers to raise their net profit margin to avoid loss.

Based on the Law 36 year 2008 about the fourth change in the Law 7 year 1983 regarding income tax, tariff of domestic taxpayers and permanent establishments is 25% or 12.5% (if a taxpayer's turnover is less than 4,8 billion) effective since the tax year 2010. The Law regulates all corporate taxpayers to calculate their own income tax installments article 25 and tax returns in one tax year. This is an effect of the implementation of the self assessment system in the tax system in Indonesia. Tax calculation based on the Law 36/2008 will unavoidably be complicated to taxpayers, especially those who do not have any background knowledge in accounting.

To calculate due yearly taxes based on the Law number 36 year 2008, corporate taxpayers can use the calculation or bookkeeping norm. After they gain the calculation of their net profit, they can then perform corporate tax calculation, clearly after they perform fiscal correction. To calculate taxes based on the Law number 36 year 2008, taxpayers must maintain the accounting record to make the financial statement or hire the consultant for that, so the compliance cost will be high (Kyobe, 2009). This is different with when the Government Regulation 46/2013 was implemented. The regulation does not obligate corporate taxpayers whose yearly business turnover is maximum 4.8 billion to perform bookkeeping. In calculation of the due returns, corporate taxpayers are in bigger advantage because they only need their business turnover data for a particular month and then multiply it by 1%. This will clearly save time and energy.

The Government Regulation 46/2013 is indirectly aimed for the MSMEs who have limited resources in performing their bookkeeping. The SMEs are a business with a small or medium scale and usually have difficulty in calculating their net income and they cannot perform their financial recording regularly (Christie & Matitaputty, 2014).

This loophole is being used by the government to increase its state revenue from tax. The convenience in performing tax obligations with the implementation of the Government Regulation 46/2013 has positive contribution in increasing the income tax revenue. Thus, the government's aim to increase the state revenue by issuing the Government Regulation 46/2013 is considered successful (Yasa, 2015). Therefore, DGT must increase tax socialization about Government Regulation 46/2013 to increase the tax revenue. Setyorini (2016) state that tax socialization has a very important role to increase the willingness to pay SME taxes. SMEs tends to do the tax evasion if there is no or less tax agent in their business area (Mohamad, Zakaria, & Hamid, 2016).

Another theory that supports this research is the theory of justice stating that justice for a person is able to influence his or her behavior. This is in contrast with justice or fairness stated by John Rawls (Velasquez, 2014). Therefore, when taxpayers feel that the policies regulated by the government is in accordance with what they feel and the tax obligations they perform can provide a fair exchange, they will be more obedient to carry out their tax obligations. The taxpayers who feel benefited by the implementation of the Government Regulation 46/2013 will be more obedient to perform their tax obligations, so in turn it will cause an increase of the income tax Article 4 (2). The results of this study are also supported by the research conducted by Jaswadi, Iqbal, & Sumiadji (2015) stating that the implementation of the Government Regulation 46/2013 will help increase the state tax revenue through income tax article 4 (2) paid by the MSMEs based on what is regulated by the Government Regulation. The Government Regulation 46/2013 set out by the consideration that to provide the convenience to the taxpayers that has a certain gross turnover and that convenience is to establish top of the income received or accrued by the business taxpayer who has a gross turnover of certain (subject to final tax) (Christie & Matitaputty, 2014).

Before the Government Regulation 46/2013 was applied, the MSMEs taxpayers were required to pay the income tax article 25, namely tax payment in installments. The preceding rules did not impose the MSMEs with final tax as imposed in the Government Regulation 46/2013. So, after the Government Regulation 46/2013 was applied, the MSMEs were no longer required to deposit the income tax article 25 and the tax paid by the MSMEs would be a part of the final tax and will contribute to the income tax article 4 (2) (final income tax). The contribution referred here is the contribution given with the receipt of the Government Regulation 46/2013 tax on the receipt of the income tax article 4 (2). The greater the contribution or benefit is given, the greater the contribution is given (Rofikoh, Wahyuni, Wulandari, & Pinagara, 2017).

If the contribution of the MSMEs to the national gross domestic product tends to increase, the income tax revenue should be directly proportional (Jaswadi, Iqbal, & Sumiadji, 2015). But the realization of the income tax revenue from the MSMEs sector has been inversely proportional compared to its contribution to the national national gross domestic product, which creates a large gap between the potential with the realization of the income tax revenue from the sector of the MSMEs. Therefore, the implementation of the Government Regulation 46/2013 will help increase the state tax revenue by the means of the final tax receipt paid by the MSMEs based on the Government Regulation (Wihantoro, Lowe, Cooper, & Manochin, 2015).

In addition, tax compliance behavior is very important because at the same time tax evasion efforts will increase which have impact on the amount of the state revenue from taxes (Syahdan & Rani, 2014). Entrepreneurs that are worse off by this regulation may shy away from their tax obligations and entrepreneurs who are better off can be more compliant in performing their tax obligations (Dewi & Wijana, 2016). Inadvertently, the Government Regulation 46/2013 on the other hand harms MSMEs. Calculation of tax returns based on the regulation if from the gross distribution or business turnover without considering the cost, operational or non-operational cost MSMEs have spent. Thus, there will be loss tendency escalation that will be experienced by the MSMEs, especially the MSMEs who make net profit less than 1%. The implementation of the regulation will benefit the MSMEs if the percentage of their net profit is at a minimal of 8% so in effect their tax returns when the regulation is applied is smaller than that resulted from the implementation of the Law number 36 year 2008 (Christie & Matitaputty, 2014; Yasa, 2015).

The ease of the perception of the taxpayers in the Government Regulation 46/2013 is expected to push the taxpayer

compliance up in the implementations of their tax obligations. The actors of the MSMEs agree that the existence of the taxes simplification on the Government Regulation 46/2013 can help the community, especially the MSMEs in paying their taxes (Inasius, 2015). This is in line with the research conducted by Hamilton-Hart & Schulze (2016) which concludes that the procedure of the calculation of the tax owed in the Government Regulation 46/2013 is simpler so it becomes easy for the taxpayers to calculate the tax payable and in terms of time, what is used in the Government Regulation 46/2013 is more efficient for the taxpayers when it is compared to the implementation of the Income Tax Law No. 36 Year 2008.

Meanwhile, the application of the Government Regulation 46/2013 has a diverse impact for business actors. Although it seems simple and easy, there is potential injustice because the profit margins set by business actors vary. There are taxpayers who are better off and worse off the implementation of the Government Regulation 46/2013. The taxpayers who set a profit margin above 8% will benefit from the application of this Government Regulation 46/2013 because the tax that should be paid will be less than that in the previous regulation (Yasa, 2015). On the other hand, a taxpayer whose profit margin is below 8% will pay more tax than the previously applied regulation. The implementation of Government Regulation 46/2013 will hurt taxpayers if the turnover of their business is small (Purwaningsih, 2014).

This diverse impact is also due to the fact that the basis used in calculating the income tax is the gross income of the business regardless of the cost incurred by each taxpayer (Sa'diya, Handayani, & Effendy, 2016). Consequently, even if the taxpayer suffers a loss, the business actor will still be taxed and the loss cannot be compensated in the following year. This will certainly affect the compliance of the taxpayer which in turn also affects the amount of the state tax revenue in this case referred to the receipt of the final income tax article 4 (2). Although the Government Regulation is not explicitly for the MSMEs, but when we viewed it from the tax scheme point of view, then the taxation of the MSMEs is in accordance to those set out in the Government Regulation 46/2013. The Government Regulation 46/2013 intended for SMEs with the aims of easing of income tax calculation, payment, and reporting for SMEs (Yuhertiana, 2016).

In relation to the implementation of the Government Regulation 46/2013, this will reduce dependency or necessity for the MSMEs to write financial reports or to perform bookkeeping related to the calculation and tax returns reporting. This will make the MSMEs less motivated or less inclined to perform bookkeeping in their business activities, even to write financial reports in that they find them all less beneficial. On the other hand, financial reports or bookkeeping carried out by a taxpayer are necessary to evaluate of the company's business performance or results. Thus, for the MSMEs taxpayers to be able to avoid loss, they have to plan profit and loss well (Yasa, 2015). In addition, control on operational cost is also necessary so that loss amount does not increase. In this case, knowledge and ability to perform bookkeeping in a simple way is highly necessary. So, basically, the Government Regulation 46/2013 whose aim is to make it easy for taxpayers to calculate their tax to gain effective tax reporting, indirectly encourages all taxpayers to perform business bookkeeping, especially the MSMEs taxpayers whose profit margin is below 8%.

CONCLUSION

Based on the analysis of the paired sample t-test conducted on the receipt of the income tax article 4 (2) before and after the implementation of the Government Regulation 46/2013, it can be concluded that the Government Regulation 46/2013 has an impact on the income tax article 4 (2) derived from the MSMEs. The difference that occurs is an increase in the income tax article 4 (2) (derived from the receipt of the Government Regulation 46/2013) after the Government Regulation 46/2013 was applied, in the amount of Rp8,608,223,401 or increased by 28% compared to the tax receipt before the implementation of the Government Regulation 46/2013. Meanwhile, at the beginning of the implementation of the Government Regulation 46/2013 (July 2013), the MSMEs who perform their tax obligations in accordance to the Government Regulation 46/2013 are 1,456 business actors or 64% of MSME taxpayers making installments of the income tax article 25 in the previous month (June 2013). This indicates that the implementation of the Government Regulation 46/2013 can affect the receipt of the income tax article 4 (2). The peace of mind and ease in the perception of

the taxpayers in the Government Regulation 46/2013 will encourage them to comply and be willing to carry out their tax obligations so that will increase the state tax revenue through the income tax article 4 (2). By referring to the Government Regulation number 46/2013, the tax owed is 1% multiplied by the amount of the bruto distribution every month. Based on the regulation, a company is not obligated to write a fiscal financial report to find out the amount of the tax owed. This is different from the Income Tax Law number 36 Year 2008 in which a taxpayer is obligated to previously write a fiscal financial report and then calculate the amount of the tax owed by multiplying its taxable income with the tax tariff by 25%. In addition, taxpayers who feel better off with the application of the Government Regulation 46/2013 will also be more obedient to carry out their tax obligations so it will have an impact on the increase of the income tax article 4 (2) receipt.

This research suggests the DGT especially STO Pekanbaru Senapelan should be consistent in applying the taxation policy by implementing the Government Regulation 46/2013 so that it can help increase the tax revenue through the income tax article 4 (2). Being consistent in this case means that the STO fully identifies the degree of the taxpayers' compliance, especially the MSMEs taxpayers in its effort to enforce the Government Regulation number 46/2013 and give sanctions to each of the taxpayers who violate the law. Then the DGT can also cooperate with the related institutions such as the Department of Cooperatives and MSMEs to sustainably socialize the regulation. The cooperation can also help the DGT to know the number of the MSMEs registered in the related agencies and then to compare them to the MSMEs who have been actively carrying out their tax obligations, so that the DGT can see the development of the MSMEs as potential taxes and also those who have not carried out their tax obligations. For further research, it is suggested that the scope of this research be enlarged. The research will not only be done at one STO but at all STOs in one particular area in order to get a better view of the implementation of the regulation in the area. The next researcher can also add the contribution of the Government Regulation 46/2013 in the income tax article 4 (2) in his research to find out how much contribution the Government Regulation makes to the receipt of income tax article 4 (2). Additionally, the next researcher can also add a variable of the number of the MSMEs to find out if the number of the MSMEs performing their tax obligations after the implementation of the Government Regulation 46/2013 is comparable to the total number of the MSMEs available in the area. In this research, the researcher only analyzed the impact of the Government Regulation number 46/2013 on the tax income based on the amount of the tax income. The researcher did not study if there was a significant difference in the number of the MSMEs taxpayers before and after the implementation of the Government Regulation number 46/2013 (by excluding the recently established MSMEs).

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