

Influence of Taxation Knowledge and Socialization of Implementation PP. 46 Year 2013 on Tax Compliance for Certain WPOP Small and Medium Business (UMKM) Owner (Case Study in KPP Pratama Cengkareng, West Jakarta)

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Abstract

The aim of this research is to analyze the influence of taxation knowledge and the socialization of PP No. 46 the year of 2013's implementation toward tax compliance of personal tax payer with certain criteria which owned small and medium size of company (UMKM). This study was used primary data using questioners that were distributed to some area that were under KPP Pratama Cengkareng. This study used purposive & quota sampling to get sample, therefore from 382 questioners, only 35 questioners that were fulfill the criteria. Tax compliance as dependent variable, tax knowledge and socialization of PP No. 46 the year of 2013's implementation are as independent variables. This study was proved that tax knowledge was significant effect to the tax compliance while the socialization of PP No. 46 the year of 2013's implementation was not significant.

Keywords: Tax compliance, tax knowledge, PP No.46, the year of 2013, personal tax payer with certain criteria, small and medium size of company (UMKM)

1. Introduction

In 2008, the government held a breakthrough in the ease of obtaining NPWP for all citizens who are based on regulations already meet the criteria as a taxpayer. The purpose of this policy is expected more and more people who reported income so that government revenue from the tax sector also increased. However, this policy has not been able to meet the expected goal. Not all Taxpayers, especially WPOP pay and report taxes on time. Included in the compliance criteria according to Regulation of the Minister of Finance No. 192 / PMK.03 / 2007 is a) timely in submitting the Annual Tax Return within the last 3 years, b) Submission of late Tax Returns in the last year for the Tax Period from January to November no more than 3 tax periods for each type of tax and not consecutive, c) SPT Late period as referred to in point b, has not been submitted from the deadline of submission of SPT Period of subsequent tax period, d) has no tax arrears, e) the financial statements are audited by a public accountant or financial oversight body government f) has never been sentenced for committing criminal offenses in the field of taxation.

Based on data obtained from the Directorate General of Taxation (DJP), the compliance of Personal Taxpayers in 2012 is only 52.53% and in 2013 of 56.68% (Directorate of Potential, Compliance and Acceptance, Sub Directorate of Compliance with WP and Monitoring KPDJP, Main Building Head Office, 2014). Despite an increase, but not significant.

Data of SPT Taxpayers submitted / reported to the tax office based on the timeliness of delivering SPT in 2012 amounted to 8,109,542 WPOP or 92.81%, while the rest reported late 627.876 people or 7.19%. Whereas in 2013, the number of WPOPs who reported on time amounted to 8,569,164 people or 91.12%, and not on time amounted to 834,631 or 8.88%. (Directorate of Potential, Compliance and Admission, Sub Directorate of Compliance with WP and Monitoring of KPDJP, Head Office of Central Office, 2014).

Then the government again issued a new policy in the form of Government Regulation no. 46 year 2013. Under the regulation, WPOP with certain criteria only need to pay its tax of 1% of its gross income, for those with income up to 4.8 billion in one year. However, this has not increased awareness of WPOP with certain criteria for reporting taxes. Because there are still many WPOPs that do not report their taxes for various reasons, one of them is due to their lack of understanding of taxation. They do not understand how to calculate, pay, and report taxes.

Increased knowledge of taxation will also increase the level of taxpayer compliance. According to Siregar et al. (2009) states that knowledge of taxation owned by the taxpayer is expected to improve taxpayer compliance. With the understanding taxpayers about taxation will make the Self Assesment system proclaimed by the government will succeed.

PP no. 46 year 2013, effective on July 1, 2013. With a relatively short period of validity, therefore interesting to do research, how the influence of the application of PP to the compliance of WPOP with certain criteria / UMKM.

There are several studies that have been done previously, among others, conducted by Nashrudin, Basori, Mustikasari (2014), revealed that the influence of perception on PP No.46 of 2013 affect the tax compliance WPOP. Furthermore, research conducted in KPP Pratama Gresik Utara by Rohmawati, Prasetyono and Rimawati (2014), stated that the socialization of taxation has a positive effect on taxpayer compliance and tax knowledge have a positive effect on taxpayer compliance

According Yuni (without years), states that the application of PP. 46 of 2013 gives influence to the simplicity of calculation so as to minimize miscalculation.

The object of this study emphasizes on taxpayers of individuals who conduct micro, small and medium enterprises in KPP Pratama Cengkareng, West Jakarta because taxpayers in this sector is increasing, but the level of compliance is low. Taxpayers in the sector have a high enough opportunity to increase revenue. However, it is also more vulnerable to tax violations (Arum, 2012).

Specific objectives to be achieved through this research is to find out and get empirical evidence that understanding taxation and socialization application of PP. 46 of 2013 affect the tax compliance of certain WPOP owners of UMKM

While the practical contribution is this research can provide input and consideration for the government, especially the Directorate General of Tax (DJP) in preparing the regulatory plan in the future taxation policy. And for the world of education, as a material input in teaching taxation knowledge.

Limitations in this study are the effect of Tax Understanding (Knowledge tax) and Socialization Regulation PP Regulation No.46 of 2013 WP Persons Private UMKM against compliance implementation taxpayer Personal Taxes (UMKM) who use the form SPT PPh 1770 registered in KPP Cengkareng, West Jakarta.

2. Framework and Hypotheses

2.1. Framework

This research is expected to provide an outline explanation of the process of walking / research thinking flow through the formulation of whether the level of understanding of taxation and socialization regulation PP. 46 years 2013 (independent variable) affect the tax compliance (dependent variable) individual taxpayers certain owners of SMEs (UMKM).

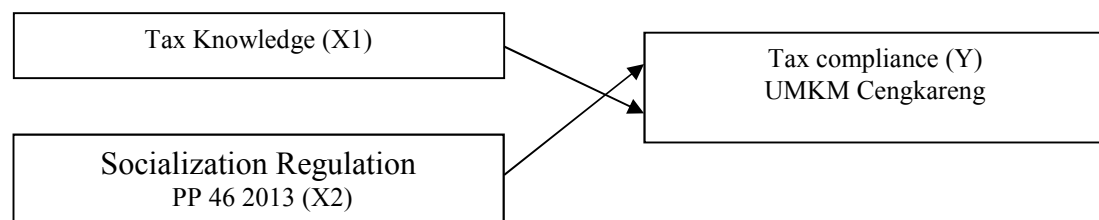


Image 1. Research model

2.2. Hypothesis

The level of tax compliance of WPOP is still low and from some previous research shows that there are several factors that influence tax compliance, one of them is the understanding of taxation and socialization taxation. Other studies also mentioned that understanding and socialization, especially the application of PP Regulation No.46 of 2013 also affect the compliance of WPOP. Based on the above mentioned phenomenon and the theories that have been put forward before, the variables used in this research is the understanding of taxation, socialization regulation PP. 46 of 2013 and WPOP ownership of MSME owners. So based on the framework of the above research, then the following is a hypothesis that can be formulated:

H1: tax understanding (tax knowledge) affects the compliance of certain WPOP owners of small and midium business

H2: socialization of PP No.46 of 2013 affect the compliance of certain WPOP owners of small and midium business

3. Design and Research Methods

3.1. Research design

This study uses a type of causal research, the purpose is to test the hypothesis of the influence of each variable independent with dependent based on qualitative research, descriptive and correlation so expected to know the effect of Compliance Implementation of taxation understanding of taxation and socialization of regulations PP 46 of 2013 for WP Persons small and medium business registered in KPP Cengkareng. The population in this study is the owner of small and medium business only registered in KPP Pratama Cengkareng, if in the data collection through the questionnaire that fill is the employee / staff that handles taxation on the individual taxpayers sector of SMEs, the researchers did not include as data to be processed in this study.

3.2. Definition and Operationalization of Variables.

3.2.1. Definition of Research Variables

- (X1) Tax Knowledge (X1), is a science that learns about the fulfillment of Rights and Obligations in the

field of taxation based on regulatory systems and procedures of the authorities in a particular area with a particular purpose derived from various sources of information.

- b. Socialization of Tax Regulation (X2), is an act of awareness of feelings, desires and desires directed at taxpayers personally to do something in achieving a certain goal.
- c. Tax compliance (Y), is as sutau circumstances in which WP fulfills all tax obligations and execute taxation rights, Safri Nurmanto in Siti Kurnia Rahayu (2010: 138).

3.2.2. Operational Research Variables.

In testing the hypothesis that becomes independent variable and not free in this research are:

- a. Independent variable (Independent variable) is a variable that does not affect other variables (not free), namely:
 - X1 is the influence of taxation knowledge on tax compliance WP Persons Private UMKM, with dimension measurement process knowing about rights and obligation (function / role of tax), explicit source of taxation knowledge.
 - X2 is the influence of socialization of taxation regulation on tax compliance of Personal Taxpayer of UMKM. The measurement dimensions used are awareness actions and the WP's willingness to pay taxes (awareness of paying taxes, the complexity of paying and reporting taxes), the views and judgments on the implementation of taxation (imposition of sanctions and fines from tax officials, the effect of delinquent tax payments, tax regulations, the benefits of the tax manual, how the tax officer acts).
- b. Unrelated variable / dependent variable (Dependent Variable) that is variable influenced by independent variable, which in this research is about compliance of Personal Taxpayer (Y) sector of UMKM sector registered in KPP Pratama Cengkareng, Jakarta by looking at indicator dimension of pengukuran like process collect, cut, deposit and report in accordance with applicable taxation provisions.

3.3. Variable Measurement

To find out how independent variables of this research exist or not affect taxpayer implementation compliance registered in KPP Pratama Cengkareng, the researcher use ordinal scale measurement with variable used in research through Likert scale measurement approach with dimension, indicator. Measurements of this variable in addition to constructed by the researchers themselves also developed from the format of dimensional variables, indicators used by researchers before by Dhanny (2010: 32-37). Islamiah Kamil (2009: 54-61) and Supriatiningsih (2010: 64-66). Based on the following table can be seen picture measurement dimension of hypothesis variable used in this research, that is:

Table 3.1
Operationalization of variables

Variabel	Dimensi	Indikator	Skala
Tax Compliance	Compliance of Tax Calculation Compliance of Tax deposit Tax reporting compliance, SPT period, annual SPT and replying to the tax administration letter. (Y)	In general it can be said that you understand and try to understand the Tax Law.	Interval
		You always fill out the tax form correctly.	
		You always calculate the correct amount of taxes	
		You always pay taxes on time	
		You always deliver SPT on time	
		You do not have any tax arrears for Income Tax Article 25 Installment and Income Tax Article 29 Year (Tax Collection Letters / STP) Individual Taxpayers.	
		If you have a Tax Arrear on point 6, have you paid all tax obligations such as Taxes, Fines and Interest (STP)?	
		Never received tax collection letters (STP) or entangled tax law cases for the last 2 years.	
Tax Knowledge	- Process Knowledge, Calculate, Pay, Report. - The process of knowing the rights and obligations of Taxation (function / role of tax). -Source knowledge taxation (X1)	Individual Taxpayer (WPOP) knows how to calculate tax in accordance with PP. 46 years 2013 / Final PPH.	Interval
		WPOP knows the deadline for Final Income tax payment.	
		WPOP knows the form used to report the tax	
		WPOP knows exactly how to fill in the Personal Notice of Tax Return (SPT).	
		WPOP knows the delivery process of SPT.	
		WPOP knows the deadline for submitting SPT.	
		WPOP knows its rights and obligations without following formal education	
		WPOP can know taxation only through various mass media sources.	
		Tax is a compulsory contribution to a country that is indebted by a Persons Person / Body that is forcing under the Act.	
		WPOP is willing to pay taxes because it knows the function and role of tax.	
		Generally Tax laws are complex and difficult to understand.	
		No need to request the help of experts from the Office of Tax Consultants and the Office	
Sosialization PP No. 46, 2013	Understanding of PP 46, Tariff, process of fulfillment of right / obligation, simplicity, Benefit of PP 46.	Understanding the PP. 46 of 2013 imposed 1% of gross income <Rp. 4.8 M of general media.	Interval
		Knowing PP No.46 Simply follow the socialization of Tax Officers in Tax Service Office.	
		Knowing the PP NO.46 / 2013 is more easily understood following the Socialization of the Taxation Experts than the tax officer.	
		Tax imposition 1% of Turnover below Rp. 4.8 M is very easy to understand after following the Socialization Training several times.	
		Knowing 1% tax imposition is simpler in administration without participating in socialization / training.	
		Not knowing that 1% tax imposition may reduce the right to apply for tax refund and loss compensation.	
		After participating in taxation socialization 1% tax on turnover 4.8M a year, I understand PP 46/2013 already meet the principle of justice.	

3.4. Population and Sample Research.

The population in this research is WPOP using SPT 1770 PPh Final PP 46/2013 registered in KPP Pratama Cengkareng, Jakarta. Selection of this research sample using Purposive & Quota sampling. Based on the calculation of the slovin formula, the number of sample sizes is as follows:

$$n = \frac{N}{1 + Ne^2}$$

Information :

n = Number of Samples;

N = Number of Population;

e = Error Level is tolerated (0.05)

then the number of research samples are:

n = 382 Questionnaire

Table 3.2 Population

No	Sub Sector UMKM	Population 1770 PP46 (N)	Sample
1	Large trade	145	145
2	Other Services	405	405
3	Personal Services	1.276	
4	Processing industry	4	4
5	Other Sectors	8.030	8.030
Total		9.860	8.584

3.5. Data collection techniques

Data collection techniques in this study is to use primary data in the form of questionnaires distributed to several areas within the area of KPP Pratama Cengkareng, West Jakarta.

4. Results and Discussion

4.1. Descriptive Statistics Test

The results of descriptive statistical test of the sample used in this study showed the results of the value of Mean or average of respondents used, namely as follows:

Table 4.3 descriptive Statistic

	gender	age	education	work	Lengt of work	have NPPW/not	have SPT	Have a knowledge
N Valid	382	382	382	382	382	382	382	382
N Missing	0	0	0	0	0	0	0	0
Mean	1.1832	2.3325	3.6152	2.1021	2.2696	1.0000	2.1178	2.6335
Median	1.0000	2.0000	3.0000	2.0000	2.0000	1.0000	2.0000	3.0000
Mode	1.00	3.00	3.00	2.00	2.00	1.00	2.00	3.00
Std. Deviation	.38738	.94851	.97533	.32002	1.22445	.00000	.64742	.86745
Variance	.150	.900	.951	.102	1.499	.000	.419	.752
Sum	452.00	891.00	1381.00	803.00	867.00	382.00	809.00	1006.00

4.2. Data Quality Test Results

4.2.1. Test Validity and Reliability Test

All questionnaires were distributed to the valid and reliable respondents of 382 respondents. t test > than the product-moment (two-tailed test 5%) (n-2 = 0,084) table can be proven by using the validity and reliability test of SPSS version 21,

Cronbach's Alpha of Test Results The reliability of this study indicates that the understanding of taxation knowledge = 0.831 > 0.60; socialization Tax Regulation WP Person Person = 0,619 > 0,60; Taxpayer Personal Taxpayer = 0.680 > 0.60 or Reliable.

The tax knowledge variable contains 12 (twelve) questions, the socialization of the tax regulation PP 46 WP Personal Person contains 7 (seven) questions, and tax compliance which contains 8 (eight) questions. All question items are valid and reliable, can be proven by using the use of validity test & reliability test.

The question item is declared valid if r test is greater than r table. R test can be seen in table corrected correlation total item while r table can be seen in table r product moment of N-2 where N is number of respondent (384 - 2 = 382) equal to 0,084. The test results show the question items have r arithmetic > 0.084, it can be concluded item of questions understanding of taxation, taxation sosiaisasi regulation, and valid tax compliance.

4.3. Classic Assumption Test

Regression model used in this research data processing is a multiple regression equation that really shows a significant and representative relationship or called BLUE (Best Linear Unbiased Estimator) if it meets the basic assumption of classical regression. Test of Classic Assumption is Test Multikolinieritas, Test Autokorelasi, Test

Heteroskedastisitas and Test of Normality. The explanation of the assumption of this cluster assumption is as follows:

4.3.1. Multicollinearity Test

The Tollerance result is entirely above 0.1 and the VIF result is not more than 10. This means that the research data is free of multicoloniality problems. Based on analysis if using SPSS version 21 data obtained tolerance and VIF values through Analyze-Regression-Linear-entry variable Y to Dependent and all variables X1 & X2 to Independent, menu statistict with Regression coefficients, then the results can be seen in table 5.18 below:

Table 4.6
Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Tax knowledge	.861	1.162
	Sosialization PP46	.861	1.162

a. Dependent Variable: Kepatuhan Pajak
 source: output SPSS 21

4.3.2. Autocorrelation Test

To find out the magnitude of d1, du then used static table, Durbin Watson table. in the column K = 2 (the number of independent variables) and the 382 row (the data). Based on Durbin Watson table then d1 is equal to d1 = 1,826 and du equal to 1,837.

Durbin Watson's value in this research data is to look at the output of SPSS version 21 by performing Analyze-Regression-Linear-Statistics test between dependent variable (Personal Tax Compliance WP) with independent variabel that is knowledge of Taxation knowledge, Sosialization PP 46 Regulation WP Person Personal, and mark / remark durbin-watson on the menu statistics as follows:

Table 4.7, Durbin Watson Test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.509 ^a	.259	.255	.26750	.259	66.319	2	379	.000	1.982

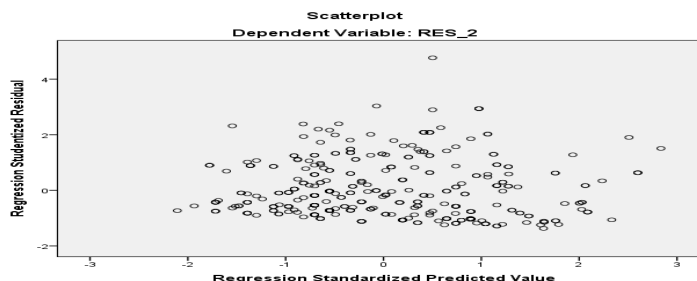
a. Predictors: (Constant), Sosialization PP46, Tax knowledge
 b. Dependent Variable: Tax Compliance
 Source: output SPSS 21 2017

Based on the above table it can be concluded that the Durbin Watson value in the formula is $du < d < 4-du$ or equal to $1.826 < 1.982 < 2.174$ ($4 = 4 - 1.826$) which means that the data in this study is free from autocorrelation.

4.3.3. Heteroscedasticity Test

In the graphite scatterplot generated in the data we can see the attachment where the data is still spreading randomly either above or below the zero on the Y axis, which means that the data is free of heteroscedasticity problems.

Test Gejser test can be seen in table 4.8:



**Tabel 4.8 Uji Glejser
 Uji Heteroskedastisitas
 Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.150	.082		1.828	.068
1 Pengetahuan Perpajakan	-.040	.025	-.087	-1.591	.113
Sosialisasi PP46	.062	.029	.120	2.180	.030

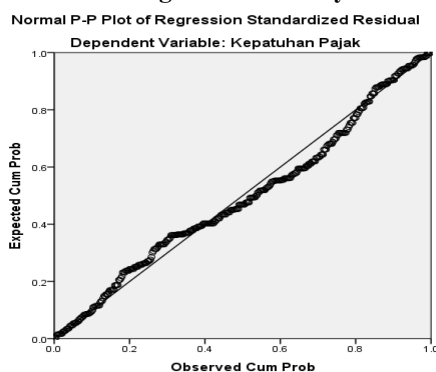
source: output SPSS 21 2017

In table 4.8 can be seen that the variable X1 is 0.113 or greater than 5% means it does not contain heteroskedastisitas, while X2 = 0.030 or less than 5%, which means X2 contains heteroskedastistas, it is proved Signifant value > 5% or it can be said that the spread the data in this study spread normally and free from heteroscedasticity problems.

4.3.4. Normality test

Normality test using Normal P-P Plot to see normality through independent variable data (H1, H2) and dependent variable (Y) can be seen from movement of data still around diagonal line. This means that the resulting regression equation will be BLUE (Best Linear Unbiased Estimation).

Image 4.9 Normality test



Source: output SPSS 21

Based on the output of SPSS version 21 above can be concluded that the data is still spread around the normal line or diagonal line which means still follow the regression model, so it can be concluded the data is still normal distribution and normality test is met.

4.3.5. Hypothesis Test Results

Based on the results of the data using SPSS program version 21 (Statistical Program for Social Science) with Analyze - Regression - Linear where dependent is Y Tax Compliance and Independent are X1 and X2, then obtained the following results:

Table 4.10 Multiple Regression Linear Analysis

Model	Unstandardized Coefficients		t-value	Signifikansi (P-Value)	Collinearity Statistics	
	B	Std. Error			Tolerance	VIF
(Constant)	1.669	.127	13.157	.000		
1 Tax Knowledge	.361	.039	9.342	.000	.861	1.162
Sosialization PP46	.122	.044	2.766	.006	.861	1.162

a. Dependent Variable: Kepatuhan Pajak

R Square (R²) = 1.4%, constant significance of 0,000 with Anova F test = 2,727

Source: 2017 data

From Table 4.10 above The coefficient of determination (R²) is 0.014 which means Tax Compliance described by 1.4% by X1 and X2. While the rest of 98.6% (100% - 1.4%) can not be explained in this multiple regression model. The value of annova F test of 2.727% with a significance value of 0,000 shows the variables X1, X2 affect the variable Y.

From table 4.10 above, the significance of X1 to Y is 0.00% or 0.00 < 0.050 means H1 accepted and H0 rejected, this indicates that there is influence Understanding of Knowledge Taxation to Compliance Personal Taxpayer of UMKM registered in KPP Pratama Cengkareng , West Jakarta.

Criteria established Hypothesis H2 accepted is the value of significance X2 to Y is 5% or 0.050. Accepted or rejected hypothesis seen from the significance p value ≤ 0.05 then H2 accepted H0 rejected, but if p value ≥ 0.05

then H_a rejected and H_0 accepted.

From Table 4.10 above then for the significance of X_2 to Y is 6% or $0.06 < 0.050$ means H_a rejected and H_0 accepted it indicates that there is no Effect of Socialization of Tax Regulation Tax Revenue PP 46 to Compliance Personal Taxpayer registered UMKM in KPP Pratama Cengkareng, West Jakarta.

Determination Coefficient Analysis

The coefficient of determination is the ability of all independent variables in explaining the dependent variable. To know the ability of variables understanding Knowledge Taxation and socialization tax regulations PP 46 Personal Person so that the impact on the variable Tax Compliance Implementation, then in table 4.11 below presented SPSS output summary model as follows:

Table 4.11 Determination Coefficient Analysis

Model Summary^b

odel	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.509 ^a	.259	.255	.26750

a. Predictors: (Constant), Socialization PP46, Tax Knowledge

b. b. Dependent Variable: Tax Compliance

Source: Output SPSS21 2017

The summary model shows the Coefficient of Determination Adjustend R Square of 0.255 or 25.5%, which means that the variable capability of Knowledge Knowledge Taxation, Socialization of Tax Regulation PP 46 wp Person Person in explaining Tax Compliance variable is 25.5 %%. The remaining 74.5% is explained by other variables outside of this research variable. Coefficient of determination using Adjustend R Square, because the independent variable more than one (multiple regression), if the independent variable is only one (simple regression), then the coefficient of determination will be calculated from r square.

Based on the results of the hypothesis test and the coefficient of determination above, the following results are obtained:

Discussion on Test Results Hypothesis 1 (X1)

Hypothesis 1 = $0.00 < 0.05$ means H_0 rejected and H_a accepted.

H_{a1} : There is influence understanding on compliance of Taxpayer Personal Taxpayer of UMKM registered in KPP Pratama Cengkareng, West Jakarta.

The results of the hypothesis reinforce and strengthen the previous research, Adiasa (2013), test the understanding of tax regulations with taxpayer compliance and test the influence of risk preference that acts as a moderating variable on the relationship between the understanding of tax regulations on taxpayer compliance. The results showed that the understanding of tax regulations affect taxpayer compliance.

Syarfina Syarty (2013), mention compliance Personal taxpayers who use Knowledge Tax proved higher than the taxpayer's personal compliance with his own taxes. Emi Ernawati (2008) mentions the influence of taxpayers increase awareness in paying taxes after using the Taxation Knowledge Range.

Natrah, 2014, proves that tax knowledge and a complex tax system contribute to taxpayer non-compliance. And Rajiman, 2014, proves that the factors affecting taxpayer compliance in Surabaya are the level of public knowledge, user behavior factor budget, income factor and taxation sanction factor.

Discussion on Test Results Hypothesis 2 (X2).

Hypothesis 2 = $0.06 > 0.05$ means that H_0 is accepted and H_a is rejected.

H_{02} : There is no Effect of socio-political regulation on PP46 Personal Compliance Taxpayers registered in KPP KPP Pratama Cengkareng, in West Jakarta.

The result of H_2 hypothesis is different from the result of research conducted by Rohmawati, Prasetyono and Rimawati (2014) in KPP Pratama Gresik Utara towards WPOP conducting business activity and free work, stated that the socialization of taxation has a positive effect on taxpayer compliance and knowledge of taxation have positive effect against taxpayer compliance. Widiastuti, Astuti and Susilo (2014) who conducted research in KPP Pratama Malang Utara, revealed that Socialization, Motivation, and Understanding of Taxpayers, very influential on taxpayer compliance especially PKP in KPP Pratama

5. Conclusions and Suggestions

5.1. Conclusion

Based on the results of research conducted, the researchers can conclude as follows:

- 1) Tax understanding has a positive effect on the fulfillment of WPOP Tax Compliance with certain criteria, MSME owners registered in KPP Cengkareng, West Jakarta.
- 2) The influence of socioeconomic tax regulation PP46 on taxpayer compliance of Personal Person is less influential in terms of increasing tax compliance especially WPOP with certain criteria, owner of UMKM registered in KPP Pratama Cengkareng, in West Jakarta.

5.2. Suggestion

In this research, there are some limitations faced: The use of variables is only limited to the understanding of taxation and socialization PP 46 Regulation as independent variable and tax compliance of WP as non-free variable. The fear of WPOP UMKM towards taxation, causing difficulties when collecting data through questionnaires, researchers must provide advance explanation of taxation knowledge so they are willing to help fill in the questionnaire.

Therefore, the researcher gives suggestions for further research and / or inputs for the government, in this case the tax directorate general as follows: a) An understanding of the rights and obligations of taxation WPOP needs to be improved through training and counseling directly to locations where MSMEs are located; b) WPOP ownership of MSME owners can be done by increasing the understanding of the WPOP about the benefits, functions and roles of the tax payment itself; c) Required cooperation between the Government and various professional parties who are experts in the field of taxation to jointly conduct training, counseling and socialization of PP46 tax to MSMEs by means of easy to understand communication with different educational background; d) Continuous increase in tax payments awareness; e) In subsequent research on the understanding of taxation, taxation socialization and tax compliance WP Persons UMKM is required distribution of research based on location in order to facilitate the analysis of compliance per region.

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