

# THE INFLUENCE OF MICRO SMALL AND MEDIUM ENTERPRISE TAX COMPLIANCE LEVEL ON REGIONAL TAX REVENUE PAKPAK BHARAT DISTRICT

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## Abstract

This research aims to examine the effect of MSME taxpayer compliance on regional tax revenues in Pakpak Bharat district. The sampling technique in this research was carried out using probability sampling and non-probability sampling methods. With a population of 1940 MSMEs. The data collection technique used was by distributing questionnaires to 95 MSMEs in Pakpak Bharat district which consists of 8 sub-districts. Based on the results of the research, it was found that the compliance of MSME taxpayers in registering had no significant effect on Pakpak Bharat district's regional tax income, the MSME taxpayer's compliance in re-depositing tax returns had no significant effect on Pakpak Bharat district's regional tax revenue, The compliance of MSME taxpayers in calculating and payment of tax owed does not have a significant effect on regional tax revenues in Pakpak Bharat district, Compliance of MSME taxpayers in paying arrears has a significant effect on regional tax revenues of Pakpak Bharat district, Compliance of MSME taxpayers in registering, Compliance of MSME taxpayers in re-depositing tax returns, Compliance of MSME taxpayers in calculating and paying taxes owed, and Compliance of MSME taxpayers in paying arrears simultaneously has a significant effect on regional tax revenues in Pakpak Bharat district.

**Keywords:** *Taxpayer Compliance, Regional Tax Revenue*

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## INTRODUCTION

Taxes have a very important role, namely as a source of revenue to finance development in a country. Considering the important role of taxes as a means of financing various kinds of state expenditure, the government, in this case the Directorate General of Taxes, has made various efforts to maximize tax revenues. The government's efforts to increase state revenue from taxes to achieve economic development targets are carried out through tax reform. Other efforts that can be made are Tax Intensification and Extensification. Tax extensification is supervision that must be carried out by the Directorate General of Taxes on taxpayers who have fulfilled subjective and objective requirements but have not registered themselves to be given a Taxpayer Identification Number (NPWP) in accordance with tax laws and regulations (Agun, Datrini and Amlayasa, 2022) The inspection is carried out by the Primary Tax Service Office (KPP) through the Extension section and counseling section. Tax intensification is an advanced stage of supervision activities that optimizes the extraction of tax revenues from tax subjects and objects that have been recorded or registered with the administration of the Directorate General of Taxes.

Micro, small and medium enterprises (MSMEs) play a very large role in advancing the Indonesian economy. Apart from being an alternative new job opportunity, MSMEs also play a role in driving the pace of economic growth after the monetary crisis when large companies experience difficulties in developing their businesses. Currently, MSMEs have contributed greatly to regional income and Indonesian state income. Most people think that MSMEs only benefit certain parties. even though in fact MSMEs play a very important role in reducing the unemployment rate in Indonesia. MSME tax is a tax imposed on Micro, Small and Medium Enterprises (MSMEs). Just like other taxes, the nature of the tax itself is binding and coercive. Therefore, this type of tax is coercive and binding on MSME actors. Even though it is coercive and binding, the tax rates set for MSME entrepreneurs will be adjusted to their business capacity. Therefore, MSMEs do not need to worry about feeling burdened by the implementation of this tax. The essence of the tax itself is intended so that state development can be realized, because the state has state income to support it. Thus, as an MSME entrepreneur, of course you want development in all fields, because entrepreneurs will also feel the benefits (<https://pajaknesia.id>).

Regional original income is one component of the Regional Revenue and Expenditure Budget (APBD). In PAD (Regional Original Income) it can be seen how a region can explore sources of original regional income,

whether from regional taxes, regional levies, results from the management of separated regional wealth and other legitimate PAD, (Wulandari and Iryanie, 2018 :23). Regional tax, hereinafter referred to as tax, is a taxpayer's contribution to the region that is owed by an individual or entity that is coercive based on law, without receiving direct compensation and is used for regional needs for the greatest prosperity of the people (Law no. 28 of 2009 concerning regional taxes and regional levies).

This research will be carried out in Pakpak Bharat Regency. Pakpak Bharat is a district in North Sumatra Province. The capital of Pakpak Bharat district is Salak City. Pakpak Bharat Regency consists of 8 sub-districts, namely, Salak sub-district, Pagindar sub-district, Tinada sub-district, Pergettengetteng Sengkut sub-district, Sitellu Tali Urang Julu sub-district, Sitellu Tali Urang Jehe sub-district, Royal sub-district, and Siempat Rube sub-district. The tax problem faced by MSMEs in Pakpak Bharat is that few of them know about taxes. This is because MSMEs do not have any curiosity about tax obligations. In fact, if detailed more deeply, the taxes paid by the community will return to the community, among other things, in the form of public facilities and land infrastructure and the security of food and fuel subsidies.

## **LITERATURE REVIEW**

### **Taxpayer**

Markus (2005:44) suggests that taxpayers (tax payers) or WP are tax subjects who receive or earn income, so if an individual tax subject (domestic or overseas) has received or earned income, then the tax subject automatically becomes individual taxpayer (domestic or overseas). In law no. 28 of 2007 concerning the Law on General Provisions and New Taxation Procedures (KUP), the definition of a Taxpayer is an individual or entity, including taxpayers, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with the provisions of statutory regulations. tax invitation.

### **Understanding Taxpayer Compliance**

Taxpayer compliance is an obedient, disciplined and obedient attitude carried out by individuals or groups towards tax legislation in terms of fulfilling their tax obligations (Siat and Toly, 2013). According to Rahayu in Agun, Datrini and Amlayasa (2022) Taxpayer compliance is a situation where the Taxpayer fulfills all tax obligations and exercises his taxation rights.

### **Taxpayer Compliance Indicators**

According to Rahayu (2010:139), the indicators of taxpayer compliance are:

1. Taxpayer compliance in registering.
2. Mandatory compliance tax forre-deposit the tax notification letter (SPT).
3. Compliance in calculating and paying taxes owed.  
Compliance in payment of arrears.

### **Taxpayer Compliance Criteria**

Based on the regulation of the Minister of Finance of the Republic of Indonesia Number 192/PMK.03/2007, taxpayers with certain criteria, hereinafter referred to as compliant taxpayers, are taxpayers who meet the following requirements:

1. Be punctual in submitting notification letters.
2. Have no tax arrears for all types of taxes, except tax arrears for which permission has been obtained to pay installments or postpone tax payments.
3. Financial reports are audited by a public accountant or government financial supervision agency with an opinion of "fair without exception" for 3 (three) consecutive years.
4. Never been convicted of committing a crime in the field of taxation based on a court decision which has had permanent legal force within the last 5 (five) years.

### **Micro, Small and Medium Enterprises (MSMEs) Definition of Micro, Small and Medium Enterprises (MSMEs)**

Based on the Law of the Republic of Indonesia Number 20 of 2008 concerning Micro, Small and Medium Enterprises (MSMEs), MSMEs are defined as follows:

1. Micro businesses are productive businesses owned by individuals and/or individual business entities that meet the following criteria:
  - a. Have a net worth of a maximum of IDR 50,000,000.00 excluding land and buildings for business premises; or
  - b. Have annual sales of a maximum of IDR 300,000,000.00.
2. A small business is a productive economic business that stands alone, carried out by an individual or business entity, which is not a subsidiary or branch of a company, which is owned, controlled, or is part, either directly or indirectly, of a medium or large business that meets Small business criteria are as follows:
  - a. Have a net worth of more than IDR 50,000,000.00 up to a maximum of IDR 500,000,000.00 excluding land and buildings for business premises or
  - b. Have annual sales of more than IDR 300,000,000 up to a maximum of IDR 2,500,000,000.00.
3. Medium businesses are productive economic businesses that stand alone, which are carried out by individuals or business entities, which are not subsidiaries or branches of companies that are owned, controlled, or are part, either directly or indirectly, of small businesses or large businesses with net assets. or annual sales results with the following criteria:
  - a. Have a net worth of more than IDR 500,000,000.00 up to a maximum of IDR 10,000,000,000.00 excluding land and buildings for business premises or
  - b. Have annual sales of more than IDR 2,500,000,000.00 up to a maximum of IDR 50,000,000,000.00.

### **MSME Taxpayers**

Cahyani and Noviyari (2019:1887) state that the tax rate is a percentage used as a basis for calculating the amount that taxpayers must pay. The reduction in the final MSME rate from 1% to 0.5% shows that the tax rate is one of the factors that influences MSME taxpayer compliance. Another factor that can influence taxpayer compliance is understanding taxation. Currently, one of the weaknesses of MSME taxpayers is the taxpayer's low understanding of tax regulations. This weakness can affect MSME taxpayers in fulfilling their tax obligations. There are several changes related to government regulation number 23 of 2018 concerning MSME taxpayers. Of course, MSME taxpayers must have a good understanding of these regulations, especially regarding the 0.5% final rate reduction. These regulatory changes will make it easier for MSME taxpayers to calculate and pay taxes every month.

### **Understanding Regional Tax**

According to Putri and Rahayu (2015), regional taxes are taxpayer contributions made by individuals or entities to the regional government without direct compensation, which can be enforced based on applicable laws and regulations. Based on Law Number 28 of 2009 and Cirebon Regency PERDA Number 2 of 2011, regional tax is a mandatory contribution to the region that is owed by an individual or entity that is coercive based on law without receiving direct compensation and is used for regional needs for the greatest capacity of the people. Regional taxes are a source of regional revenue which has an important role originating from the region's own original income. This is because the greater the amount of regional tax revenue, the greater the amount of original regional income. Because regional taxes are a source of original regional income, every increase in regional taxes will affect an increase in original regional income.

### **The Importance of Regional Tax Revenue for the Government**

Regional taxes as one of the original regional revenues are expected to become a source of financing for government administration and regional development to improve and equalize community welfare so that regions are able to carry out autonomy, namely being able to regulate and manage their own households (Yahaya and Agusta, 2020). When a region has large regional tax revenues that always increase every year, then the region can maximize its regional capabilities and reflect good and stable economic conditions or capabilities. However, when an area experiences difficulties in maximizing regional income sources, problems and unstable economic turmoil will arise in that area.

## Conceptual Framework

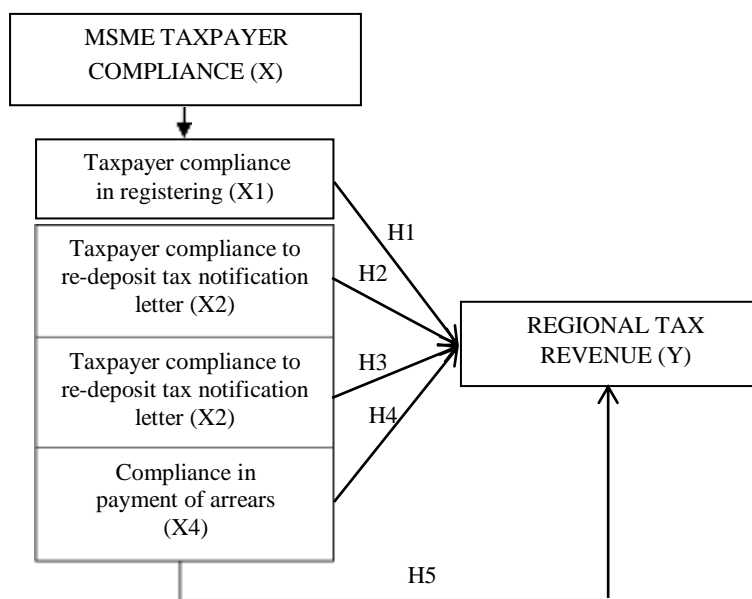


Figure 1. Conceptual Framework

## RESEARCH METHODS

### Research design

This study uses a quantitative approach. Quantitative research is a process of finding knowledge by using data in the form of numbers as a tool for analyzing information about what you want to know or research (Kasiram, 2010: 149). According to Veronica, et al (2022:7) Quantitative Research is a research analysis activity where the calculation process uses numbers. Part of the research carried out must confirm the population and sample first.

### Place and time of research

This research analyzes the influence of the level of compliance of MSME taxpayers on regional tax revenues at the Pakpak Bharat Regency Cooperatives and MSMEs Office. The research time was approximately 6 months, calculated from February 2023 to July 2023.

### Population and Sample

The sample in this research was 95.09 and rounded up to 95 MSME entrepreneurs.

## DISCUSSION OF RESEARCH RESULTS

### Characteristics of Respondent Data

The population in this research are Micro, Small and Medium Enterprises (MSMEs) in Pakpak Bharat district, who are registered with the Pakpak Bharat Regency Cooperatives and MSMEs. In accordance with sampling, namely using the Slovin formula, the number of samples in this study was 95 respondents. Data collection in this research used a questionnaire by distributing the questionnaire to MSMEs in Pakpak Bharat Regency. The distribution regarding the distribution of questionnaires is presented in the following table:

**Table 1.** Distribution of Questionnaires

No.	Questionnaire	Amount	Percentage(%)
1.	Questionnaire which is shared	95	100%
2.	Returned questionnaire	95	100%

Source: processed data (2023)

Based on table 1, it can be explained that of the 95 questionnaires distributed, 95 questionnaires were received back. From the returned questionnaires, data is obtained which will be processed to test the hypothesis. The characteristics of respondents in this study consisted of type of business, length of business and based on sub-district. The characteristics of respondents based on type of business can be seen in Table 2 below:

**Table 2.** Characteristics of Respondents Based on Business Type

No.	Type of business	Amount	Percentage (%)
1.	Business Trade	72	75.8
2.	Service Business	23	24.2
Total		95	100%

Source: processed data (2023)

Of the total 95 respondents, 72 respondents were trading businesses (75.8%), and 23 respondents were service businesses (24.2%). The characteristics of respondents based on length of business can be seen in Table 3 below:

**Table 3.** Characteristics of Respondents Based on Length of Business

No	Long Business	Amount	Percentage
1	1-5 Years	46	48.42%
2	6-10 Years	38	40.00%
3	11-15 Years	7	7.36%
4	>15 Years	4	4.22%
Total		95	100%

Source: processed data (2023)

Based on Table 3, it can be explained that of the total 95 respondents, there were 46 people with a business experience of 1-5 years, 38 people with a business history of 6-10 years, 7 people with a business experience of 11-15 years and 4 people with a business experience exceeding 15 years. The characteristics of respondents based on subdistrict can be seen in Table 4 below:

**Table 4.** Characteristics of Respondents Based on District

No	Length of Business	Amount	Percentage
1	Snakefruit	36	37.9%
2	Pergetteng getteng Dispute	10	10.5%
3	Sitellu Tali Urang Julu	8	8.4%
4	Sitellu Tali Urang Jehe	10	10.5%

5	Sifour Rube	10	10.5%
6	Pagidar	2	2.2%
7	Tinada	8	8.4%
8	Kingdom	11	11.6%
	Total	95	100%

Source: processed data (2023)

Based on Table 4, it can be explained that of the total 95 respondents, 36 respondents came from Salak sub-district (37.9%), 10 respondents from Pergetteng Getteng Sengkut (10.5%), 8 respondents from Sitellu Tali Urang Julu (8.4 %), Sitelu Tali Urang Jehe as many as 10 respondents (10.5%), Siempat Rube as many as 10 respondents (10.5), Pagindar as many as 2 respondents (2.2%), Tinada as many as 8 respondents (8.4%), and the Kingdom as many as 11 respondents (11.6%).

### Validity and Reliability test results

#### a. Validity test

The validity test in this research is using the SPSS tool, if the coefficient between the items and the total items is equal to or above 0.3 then the item is declared valid. The following validity test results can be seen in Table 5:

**Table 5.** Validity Test Results

Variable	Question items	Corrected item total correlation	Information
Taxpayer compliance in registering self (X1)	Item 1	0.877	Valid
	Item 2	0.681	Valid
	Item 3	0.836	Valid
	Item 4	0.638	Valid
Taxpayer compliance to deposit the return letter tax notice (X2)	Item 1	0.846	Valid
	Item 2	0.724	Valid
	Item 3	0.787	Valid
	Item 4	0.742	Valid
Compliance in calculating and paying taxes owed (X3)	Item 1	0.912	Valid
	Item 2	0.704	Valid
	Item 3	0.787	Valid
	Item 4	0.610	Valid
Compliance in payments	Item 1	0.675	Valid
	Item 2	0.708	Valid
	Item 3	0.904	Valid
Arrears (X4)	Item 4	0.650	Valid
Regional tax revenue (Y)	Item 1	0.841	Valid
	Item 2	0.670	Valid
	Item 3	0.522	Valid
	Item 4	0.859	Valid

Source: Data processed (2023)

#### b. Reliability Test

The reliability test in this research was using SPSS tools. A variable is declared reliable if the Cronbach alpha value is  $> 0.60$ . The following reliability test results can be seen in table 6:



**Table 6.** Reliability test results

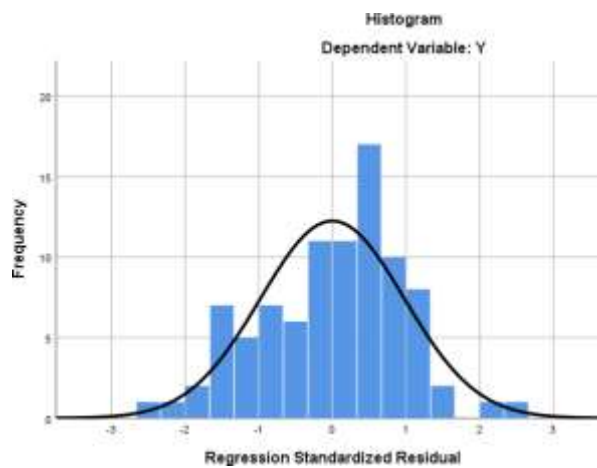
Variable	Cronbach's Alpha	Information
Taxpayer Compliance in registering (X1)	0.759	Reliable
Taxpayer Compliance for re-deposit the tax return (X2)	0.758	Reliable
Deep compliance calculation and payment of tax due (X3)	0.712	Reliable
Deep compliance payment of arrears (X4)	0.716	Reliable
Regional tax revenue (Y)	0.715	Reliable

Source: Data processed (2023)

**Classic Assumption Test Results**

**a. Normality test**

The normality test is used to test whether in the regression model the independent variables and dependent variables are normally distributed or not. One way to see the normality of the residuals is to look at the histogram graph in Figure 2 below:



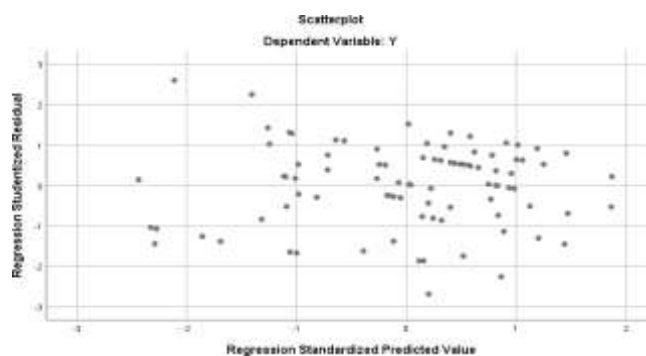
Source: Data processed (2023)

**Figure 2.** Histogram Graph

In Figure 2, the histogram graph above the residual data shows a normal curve that forms a perfect bell, meaning that the data in this study is normally distributed.

**b. Heteroscedasticity Test**

The Heteroscedasticity Test aims to test whether a regression model has unequal variances from the residuals of one observation to another observation. To detect the presence of heteroscedasticity by looking at whether there is a certain pattern in Figure 3, the scatterplot graph below:



Source: Processed data (2023)

**Figure 3.** Scatterplot Graphics

In Figure 3, the scatterplot graph above does not depict a regular or clear pattern, and the data pattern is like small circles spreading above and below 0 on the Y axis. So it can be stated that the regression model in this study does not have heteroscedasticity.

**c. Multicollinearity Test**

This multicollinearity test aims to test whether the regression model has a correlation between the independent variables. A good regression model should have no correlation between independent variables. To see whether there is multicollinearity in the regression model, compare the Tolerance value  $> 0.10$  and the Variance Inflation Factor (VIF) value  $< 10$ , by looking at Table 7 below:

**Table 7.** Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	0.681	1,468
	X2	0.556	1,799
	X3	0.600	1,666
	X4	0.692	1,446

a. Dependent Variable: Y  
Source: processed data (2023)

In table 7 it is known that the tolerance value is variable X1  $0.681 > 0.10$ , variable tolerance value X2  $0.556 > 0.10$ , variable tolerance value X3  $0.600 > 0.10$ , and variable tolerance value With the VIF value of variable X1  $1.468 < 10$ , the VIF value of variable X2  $1.799 < 10$ , the VIF value of variable

**Hypothesis test**

**a. Partial Test Results (t test)**

This test is carried out to determine whether each regression coefficient value individually is significant or not on the dependent variable. With a significant condition of 10% or 0.1, the t test results can be seen in Table 8 below:



**Table 8.** Partial Test Results (t Test)

	Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Const)	7,184	2,977		2,413	0.018
	X1	0.239	0.130	0.217	1,844	0.069
	X2	0.100	0.149	0.087	0.668	0.506
	X3	-0.025	0.142	-0.022	-0.178	0.859
	X4	0.292	0.129	0.264	2,259	0.026

a. Dependent Variable: Y

Source: processed data (2023)

Based on table 8, the results of the t test can be described as follows:

1. The results of the t test for the variable Taxpayer Compliance in registering (X1), it can be seen that the tsig value is  $0.069 < 0.01$ , and the calculated t value is  $1.844 > 1.661$ , so H1 is accepted, which means that Taxpayer Compliance in registering (X1) partially has a positive effect and significant to local tax revenues.
2. The results of the t test for the variable Taxpayer Compliance in re-depositing the tax notification letter (X2), it can be seen that the tsig value is  $0.506 > 0.1$  and the calculated t value is  $0.668 < 1.661$ , so H2 is rejected, which means the Taxpayer's Compliance in re-depositing the tax notification letter (X2) partially it has no significant effect on regional tax revenues.
3. The results of the t test for the variable Compliance in calculating and paying taxes owed (X3), can be seen that the tsig value is  $0.859 > 0.1$  and the calculated t value is  $-0.178 < 1.661$ , so H3 is rejected, which means that Compliance in calculating and paying taxes owed (X3) partially influences negative and not significant to local tax revenues.
4. The results of the t test for the variable Compliance in paying arrears (X4), it can be seen that the tsig value is  $0.026 < 0.1$  and the calculated t value is  $2.259 > 1.661$ , so H4 is accepted, which means that Compliance in paying arrears (X4) partially has a positive and significant effect on tax revenue. area.

**b. Simultaneous Test Results (F test)**

This research aims to determine the effect of the independent variable on the dependent variable simultaneously or together. With a significant condition of 5% or 0.05 and comparing the value between Fcount and Ftable. The results of the F test can be seen in Table 9 below:

**Table 9.** Simultaneous Test Results (F Test)

ANOVAa						
	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	161,172	4	40,293	5,204	0.001b
	Residual	658.117	85	7,743		
	Total	819,289	89			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X1, X3, X2

Based on Table 9, it is known that the Fsig value is  $0.001 < 0.05$ , if you compare the Fcount value with Ftable. It is known that the Fcount value is  $5.204 >$  the Ftable value is 2.70, so H5 is accepted, meaning that the variables are Taxpayer Compliance in registering (X1), Taxpayer Compliance in re-depositing tax notification letters (X2), Compliance in calculating and paying tax owed (X3) and Compliance in the payment of arrears (X4) simultaneously has a positive and significant effect on regional tax revenues.

## Discussion of Research Results

This research aims to examine the effect of MSME taxpayer compliance on regional tax revenues in Pakpak Bharat Regency. Based on the results of the analysis, the discussion regarding this research is as follows :

### a. The effect of taxpayer compliance in registering on regional tax revenues in Pakpak Bharat Regency.

Compliance of MSME taxpayers in registering themselves refers to the level of compliance or compliance shown by Micro, Small and Medium Enterprises (MSMEs) in registering as taxpayers. Registration as a taxpayer is an important step that must be taken by MSMEs to fulfill applicable tax obligations. In this process, MSMEs are usually asked to submit a registration application to the local tax authority and provide the necessary information, such as business identity, address, type of business activity, and so on. Based on the tests that have been carried out to partially analyze the taxpayer compliance variable in registering with regional tax revenues, it can be concluded that taxpayer compliance in partially registering has a significant effect on regional tax revenues. This can be proven by the regression coefficient value of 0.239 and the significance value in the t test of 0.069. The significance value is 0.069 < 0.1 and the calculated t value is 1.844 > from the t table of 1.661.

### b. The effect of taxpayer compliance in re-depositing tax returns on regional tax revenues in Pakpak Bharat Regency.

Compliance Taxpayers have the responsibility to fill out and submit tax returns in accordance with the provisions of tax law in force in that country. Tax returns include information about income, gains, or other transactions that may be subject to tax. Taxpayers are required to collect, calculate and report the amount of tax owed to the tax authorities. Based on the tests that have been carried out for partial analysis of the taxpayer compliance variable in remitting tax notification letters towards regional tax revenues, it can be concluded that taxpayer compliance in partially remitting tax notification letters does not have a significant effect on regional tax revenues. This can be proven by the regression coefficient value of 0.100 and the significance value in the t test of 0.506. The significance value is 0.506 > 0.1 and the calculated t value is 0.668 < t table of 1.661.

### c. The effect of taxpayer compliance in calculating and paying taxes owed on regional tax revenues in Pakpak Bharat district.

Taxpayer compliance in calculating and paying tax owed refers to the taxpayer's obedience and obligation to accurately calculate the amount of tax owed and pay this amount in accordance with applicable tax provisions. Taxpayers must collect and calculate the amount of tax owed based on relevant tax provisions. This can involve calculating income, expenses, and other transactions that may be subject to tax. Taxpayers must properly understand the applicable tax regulations and use appropriate calculation methods. Based on tests that have been carried out for partial analysis of taxpayer compliance variables in calculating and paying taxes owed on regional tax revenues, it can be concluded that taxpayer compliance in calculating and paying partial taxes owed does not have a significant effect on regional tax revenues. This can be proven by the regression coefficient value of -0.025 and the significance value in the t test of 0.859. The significance value is 0.859 > 0.1 and the calculated t value is -0.178 < t table is 1.661.

### d. The effect of taxpayer compliance in paying arrears on regional tax revenues in Pakpak Bharat district.

MSME taxpayer compliance in paying arrears refers to the ability and obligation of Micro, Small and Medium Enterprise (MSME) owners to pay unpaid taxes on time. In this context, MSMEs that have tax arrears means they have not paid or paid the taxes they should have paid to the tax authority. Based on the tests that have been carried out for partial analysis of variables, the influence of taxpayer compliance in paying arrears on regional tax revenues, it can be concluded that the influence of taxpayer compliance in paying arrears partially has a significant effect on regional tax revenues. This can be proven by the regression coefficient value of 0.292 and the significance value in the t test of 0.026. The significance value is 0.026 < 0.1 and the calculated t value is 2.259 > t tbel is 1.661.

**e. The influence of taxpayer compliance in registering, taxpayer compliance in re-depositing tax returns, compliance in calculating and paying taxes owed, and compliance in paying arrears to local tax revenues.**

It can be seen that based on the results of the Simultaneous test (F test), the  $F_{sig}$  value is  $0.001 < 0.05$ , if you compare the  $F_{count}$  value with  $F_{table}$ . It is known that the  $F_{count}$  value is  $5.204 >$  the  $F_{table}$  value is 2.70, so  $H_5$  is accepted, meaning that the variables are Taxpayer Compliance in registering (X1), Taxpayer Compliance in re-depositing tax notification letters (X2), Compliance in calculating and paying tax owed (X3) and Compliance in the payment of arrears (X4) simultaneously has a significant effect on the regional tax revenue of Pakpak Bharat district. This means that the level of taxpayer compliance for micro, small and medium enterprises has an effect on the regional tax revenue of Pakpak Bharat district. This is in line with research conducted by Hamzah (2018) which states that taxpayer compliance influences motor vehicle tax revenue at the Makassar Samsat office.

## CLOSING

### Conclusion

Based on the results of the research that has been carried out, the following conclusions can be drawn:

1. The compliance of MSME taxpayers in registering themselves has a positive and significant effect on regional tax revenues in Pakpak Bharat district.
2. The compliance of MSME taxpayers in remitting tax returns has no positive and insignificant effect on regional tax revenues in Pakpak Bharat district.
3. Compliance with MSME taxpayers in calculating and paying taxes owed does not have a negative and insignificant effect on regional tax revenues in Pakpak Bharat district.
4. MSME taxpayer compliance in paying arrears has a positive and significant effect on regional tax revenues in Pakpak Bharat district.
5. Compliance of MSME taxpayers in registering, Compliance of MSME taxpayers in re-depositing tax notification letters, Compliance of MSME taxpayers in calculating and paying taxes owed, and Compliance of MSME taxpayers in paying arrears simultaneously have a positive and significant effect on regional tax revenues in Pakpak district. Bharat.

### Suggestions

Based on the conclusions above, suggestions can be proposed which are expected to be useful for further research:

1. The government should further increase education and outreach regarding the calculation and payment of taxes owed.
2. Taxpayers, especially Micro, Small and Medium Enterprises (MSMEs), have taxpayer awareness and comply with their tax obligations.
3. The author's advice for readers and other researchers is that it is hoped that this research can become a reference and knowledge both from theory in the form of literature reviews and research results obtained for other researchers and can use different sample sizes and different research variables to be used as further research.

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