

# **The Impact Of Government Regulation Number 55 Of 2022 And Account Representative Supervision On Msme Taxpayer Compliance**

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## ***Abstract***

This study aims to examine the impact of Government Regulation Policy No. 55 of 2022 and Account Representative Supervision on MSME Taxpayer Compliance. This study uses a quantitative approach with a descriptive method. The population in this study is 2,833 MSME Taxpayers registered at KPP Pratama Bandung Cicadas, with a sample of 100 MSME Taxpayers who have a gross turnover of <4.8M. The data used are secondary data from the annual report and primary data with data collection using research instruments in the form of questionnaires that are distributed directly to MSME taxpayers. Data analysis uses statistical tests obtained with the help of SPSS 25 with the test of research instrument test, classical assumption test, multiple linear regression test, F test and T test and Determination Coefficient Test. The results of the study stated that Government Regulation Policy No. 55 of 2022 and Account Representative (AR) Supervision had an effect on MSME Taxpayer Compliance by 61.2%.

**Keywords:** MSMEs, Government Regulation No. 55 of 2022, Supervision of Representative Accounts and Taxpayer Compliance.

## **INTRODUCTION**

MSMEs are currently the government's capital in increasing Indonesia's economic growth. Based on data from the Ministry of Cooperatives and SMEs, in Indonesia in 2022 the absorption of labor by MSMEs will reach 96.9% of the total national labor absorption and there are 65 million MSMEs that have been registered in Indonesia. This proves that the involvement of MSMEs is very large in reducing the unemployment rate in Indonesia. However, in terms of tax compliance, MSMEs are still in the low category, so they need the government's attention.

During Covid-19 in 2020, it had an impact on the country's economy, especially on MSMEs. Where according to business scale, the decline in sales of more than 75% was experienced by 49.01% of ultra-micro businesses, 43.3% of micro businesses, 40% of small businesses, and 45.83% of medium enterprises (LIPI, June 29, 2020). Therefore, the government is carrying out reforms to help revive MSMEs by issuing Government Regulation Policy Number 55 of 2022.

Government Regulation Number 55 of 2022 replaces the previous regulation, namely Government Regulation Number 23 of 2018 concerning "Income Tax on Income from Businesses Received or Obtained by Taxpayers Who Have a Certain Gross Turnover with the imposition of a tax of 0.5% of turnover". Government Regulation No. 55 of 2022 contains adjustments to regulations in the field of income tax for MSME Taxpayers who obtain gross turnover below Rp. 500,000,000, - since 2022 they are not subject to 0.5% final income tax. This regulation aims to ease the tax burden for MSME actors and to increase the number of taxpayers and attract more taxpayers, especially MSMEs, and become tax compliant, so that they can contribute to state revenue.

Micro, Small and Medium Enterprises (MSMEs) based on Law No. 20 of 2008, namely businesses or manufacturing companies owned by entities or individuals that meet the criteria that have been regulated in the law. The criteria are, Micro businesses with assets owned a maximum of 50 million with a maximum turnover of 300 million; Small businesses with assets owned a maximum of >50 million – 500 million with a maximum turnover of >300 million – 2.5 billion; Medium businesses with assets owned a maximum of >500 million – 10M with a maximum turnover of >2.5 billion – 50 billion.

Taxpayer compliance is an act of complying and being aware of the order of payment and reporting of tax obligations for the period and year of the taxpayer in accordance with applicable regulations. With the implementation of compliance and conscious actions by taxpayers, a tool is needed that can increase taxpayer compliance with Account Representative (AR) supervision.

The Account Representative is an officer who serves at the Primary Tax Office and has implemented a modern administrative system. AR is a service contingent of the Directorate General of Taxes (DGT). Its role is as a liaison between taxpayers and the DGT. According to the Decree of the Minister of Finance Number 45/PMK.01/2021, AR's task is to focus on AR to carry out tax supervision. So it can be said that the current AR function is not the same as regulated in PMK 79/2015 (AR service/consultation and AR supervision/potential exploration). AR is currently directly related to taxpayers which includes supervision. With the hope that the AR function can increase taxpayer compliance and increase state revenue.

Theory of Planned Behavior is a theory that assumes that an individual's behavior arises due to the intention to behave. The Theory of Planned Behavior (TPB) proposed by Azjen (1991) reveals that individual behavior is a function of intention. Intention in behavior is formed in 3 things, namely individual attitudes, subjective norms, and perception of behavior control. An individual's attitude in acting is a subjective belief of the individual. Subjective norms are the reasons why individuals do or do not do something caused by social pressure so that it can affect individual behavior. Perception of behavioral control is an individual control in carrying out an action.

## **LITERATURE**

### **Theory of Planned Behavior**

The Theory of Planned Behavior aims to explain the behavior of taxpayers in fulfilling their tax obligations, namely by the attitude of taxpayers influenced by the intentions and subjective norms that are felt or reciprocity. According to the TPB, if taxpayers receive services that cause satisfaction and there is behavioral supervision from the Account Representative by giving appeals related to taxation which will later provide an understanding of the importance of taxes, because with taxes there will be the realization of public facilities that can be felt by taxpayers, as well as taxpayers' assumptions about fair tariff changes and providing benefits for taxpayers by being a source of funds, then taxpayer compliance will increase.

### **Taxpayer Compliance**

According to Rahayu, (2020: 196) Compliant taxpayers are taxpayers who have awareness of their rights and fulfillment of obligations in accordance with tax regulations that they understand, and carry out their tax fulfillment correctly. Meanwhile, according to Norman D. Nowak, Taxpayer Compliance as a climate of compliance and awareness of the fulfillment of tax obligations, is reflected in a situation where:

1. The Taxpayer understands or seeks to understand all provisions of tax laws and regulations,
2. Fill out the tax form completely and clearly,
3. Correctly calculate the amount of tax owed,
4. Pay the taxes owed on time.

Based on the definition above, it can be concluded that taxpayer compliance is an action that reflects the willingness to comply and be aware of order in tax obligations by making payments and reporting the Tax Return Notification Letter for the taxation of the taxpayer concerned in accordance with the provisions of the applicable rules. The Notification Letter is a means of reporting taxpayers that must be submitted honestly, correctly, completely, and clearly, so that taxpayer compliance can be seen from the following components:

- a. Compliance in registering to get an NPWP
- b. Compliance in accurately calculating the amount of tax owed
- c. Compliance in paying taxes on time
- d. Compliance in reporting taxes in submitting tax returns correctly, completely and clearly.

### **Government Regulation Policy No. 55 of 2022**

Government Regulation Number 55 of 2022 concerning adjustment of regulations in the field of income tax for MSME Taxpayers who obtain gross turnover below Rp. 500,000,000, - since 2022 is not subject to 0.5% final income tax. This regulation is a derivative of the Tax Harmonization Law. This regulation also replaces Government Regulation No. 23 of 2018, which is about regulations regarding income or income from businesses obtained by taxpayers who have a certain gross turnover in one tax period. This PP takes effect from July 1, 2018. The latest income tax for MSMEs is 0.5% which is calculated based on gross income with a turnover of less than IDR 4.8 billion in a year. Government Regulation No. 55 of 2022 has been in effect since December 20, 2022 which aims to ease the tax burden for MSME actors and to increase the number of taxpayers and attract more taxpayers, especially MSMEs,

and become tax compliant, so that they can contribute to state revenue. Government Regulation Policy No. 55 of 2022, namely the final income tax rate of 0.5%, is given when income from the business of domestic taxpayers has a gross turnover of no more than IDR 4.8 billion in 1 tax year. Some of the provisions that apply are:

- a. 7 (seven) years for Individual Taxpayers
- b. 4 (four) years for Corporate Taxpayers in the form of cooperatives, cooperative partnerships, firms, village-owned enterprises/joint village-owned enterprises, or individual companies established by 1 (satu) person: and
- c. 3 (three) years for corporate taxpayers in the form of limited liability companies.

The PP 55 policy of 2022 for MSME taxes provides tax relief for MSME actors with a tax deduction of 0.5% and for those with a turnover of less than 500 million in one tax year are not subject to a rate of 0.5% or tax exemption. From the side of business actors, the reduction in the new tariff is expected to stimulate the emergence of new MSME actors to develop and provide financial space (business opportunities) by reducing the cost burden of MSMEs to be used in business expansion. And hope to prosper MSMEs in order to improve the country's economy. This is in line with research from Asepma et al. (2023), which stated that Government Regulation No. 55 of 2022 has a positive and significant influence on the compliance of MSME taxpayers in the city of Pekanbaru. Therefore, from the government's objectives and from the research that has been carried out, the following hypotheses can be drawn:

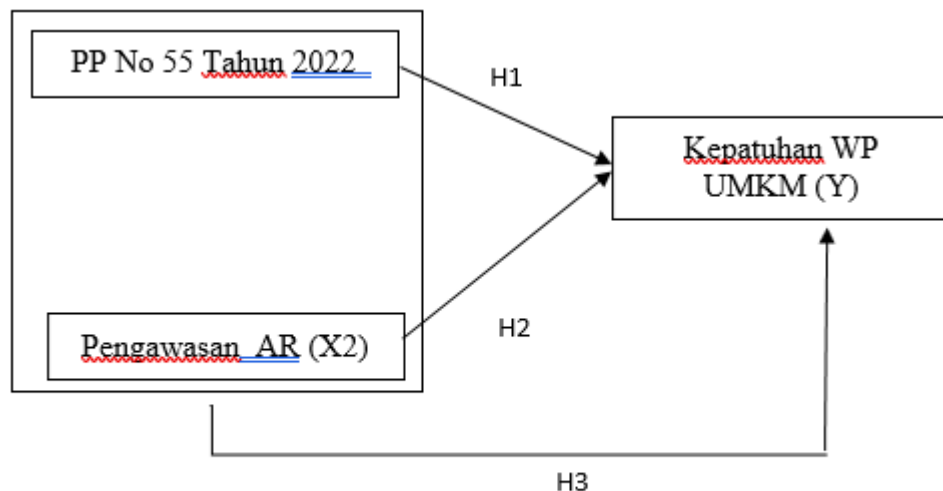
H1: There is an influence between Government Regulation Policy No. 55 of 2022 on MSME Taxpayer Compliance.

### Account Representative Supervision

Decree of the Minister of Finance Number 45/PMK.01/2021 AR's task is to focus on AR to carry out tax supervision. According to Winardi (2000: 230) Supervision is a systematic effort to set performance standards with a planning system, design an information feedback system, compare actual performance with the standards that were set first, determine whether there are deviations and measure the significance of the deviations and take the necessary corrective actions to ensure that all the company's resources are being used as much as possible with the most effective and efficient way to achieve the target. Good Account Representative supervision and fair policies will encourage taxpayers' awareness in carrying out their obligations so that AR supervision can have an impact on increasing taxpayer compliance. This is in line with research conducted by Febri (2019). The study stated that the supervision of Account Representatives had a significant effect on the compliance of MSME taxpayers registered at KPP Pratama Malang Utara. Therefore, from the research that has been carried out, the following hypotheses can be drawn:

H2: There is an effect between Account Representative Supervision on MSME Taxpayer Compliance

Based on the hypothesis above that has been described, the conceptual framework model can be described as follows:



Gambar 1.1 Kerangka Konseptual

## METHODS

The approach used in this study uses a Quantitative Approach with a type of descriptive analysis research. The quantitative approach is "An approach that uses data in the form of numbers and analyzed using statistics" (Sugiyono, 2018: 15).

The location of this study is at the Bandung Cicadaas Primary Tax Service Office which is located at Jl. Soekarno Hatta No. 781 Cisaranten Kulon, Arcamanik District, Bandung City. The time required for this research is calculated from the submission of the title to the preparation of the report, which is from November 2023 to March 2024.

In this study, the population used is MSME taxpayers registered at KPP Pratama Bandung Cicadas, which is 2,833 taxpayers. The sample used was 100 MSMEs, with the sampling technique using a purposive sampling technique with special sampling with certain criteria. That is:

1. Individual/corporate taxpayers with MSME criteria who already have an NPWP at KPP Pratama Bandung Cicadas
2. Has a turnover of less than 4.8 billion

The data sources used in this study are in the form of direct or primary data obtained by spreading questionnaires with the help of historical data. In making it easier to obtain the data needed in this study, the author uses a questionnaire with a likert scale with the aim of clarifying how much the respondents agree with the statements in the questionnaire.

## **Data Analysis Techniques**

### **Data Quality Test**

#### **a. Validity Test**

The Validity Test is a "Test used to show the extent to which the measuring instrument used in a measure measures what is measured" Sugiyono, (2018: 192). The validity testing criteria are as follows:

1. If  $r$  counts positively and  $r$  counts  $> r$  table then the statement item is valid.
2. If  $r$  counts negative and  $r$  counts  $< r$  table then the statement item is invalid.

#### **b. Reliability**

According to Sugiyono (2018: 193) states that the results of the study are reliable if there is similarity in data at different times. Thus the measuring tool will provide measurement results that do not change and will give similar results if used many times. The reliability criteria are as follows:

1. If Cronbach's Alpha value  $> 0.6$ , then reliable
2. If the value of Cronbach's Alpha  $< 0.6$ , then it is not reliable
3. A variable is said to be good or reliability if it has a Cronbach's Alpha value of  $> 0.6$ .

## **Classical Assumption Test**

In regression analysis, there are several assumptions that need to be met so that the regression equation is valid for use in research. That assumption is called classical asumsi.

#### **a. Normality Test**

The normality test was carried out to give confidence that the samples presented were normally distributed. In this study, the normality test technique used is the Kolmogorov Smirnov (K-S) test, the decision is taken based on monte carlo. Sig. (2 tailed) by 0.05% (5%).

#### **b. Multicollinearity Test**

Multicollinearity test to test whether the regression model found a correlation between independent variables. A good regression model should not have correlations between independent variables. The way to know whether or not multicollinearity occurs is with the value of Tolerance and Variance Inflation Factor (VIF). The commonly used value is the Tolerance value of  $< 0.10$  or equal to the VIF value of  $> 10$  (Ghozali, 2013).

#### **c. Heteroskedasticity Test**

The heteroskedasticity test aims to test whether in the regression model there is a variance inequality from the residual of one observation to another. Detection of heteroskedasticity can be done by looking at the presence or absence of certain patterns in the scatterplot graph between SRESID and ZPRED where the Y axis is the predicted Y and the X axis is the (true Y - predicted Y) that has been studentized. The existing White test is in principle a residual regression that is squared with the free variable in the model. The criteria for White's test are:  $P \text{ Rod Obs} * R \text{ Square} > 0.05$ , then there is no heteroskedasticity.

## **Hypothesis Test**

#### **a. Determination Coefficient Test (Adjusted R<sup>2</sup>)**

The coefficient of determination ( $R^2$ ) essentially measures how far the model is able to explain the variation of dependent variables. According to Ghozali (2018: 97) the coefficient of determination is between zero and one. A small  $R^2$  value means that the ability of independent variables to explain the variation of dependent variables is very limited.

To evaluate which regression model is the best, it is recommended to use the Adjusted  $R^2$  value. The Adjusted  $R^2$  value can fluctuate if one independent variable is added to the model. If in the empirical test a negative adjusted  $R^2$  value is

obtained, then the adjusted  $R^2$  value is considered to be zero. Mathematically, if the value  $R^2 = 1$ , then Adjusted  $R^2 = R^2 = 1$  while if the value  $R^2 = 0$ , then adjusted  $R^2 = (1-k)/(n-k)$ . If  $k > 1$ , then adjusted  $R^2$  will be negative.

**b. Multiple Linear Regression Analysis**

According to Sari, et al., (2020) research with multiple regression methods aims to test whether or not there is an influence of independent variables on dependent variables. In this case, how the influence of the independent variables, namely the Impact of Government Regulation No. 55 of 2022 and AR Supervision on the dependent variable, is the Compliance of MSME Taxpayers registered at KPP Pratama Bandung Cicadas. The models used for multiple linear regression analysis are as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

Information:

Y = MSME Taxpayer Compliance

X1 = Impact of Government Regulation No. 55 of 2022

X2 = Impact of Account Representative Supervision

b = Regression Coefficient

a = Constanta

e = Interference Factor

## **RESULT AND DISCUSSION**

The data used in this study is data on individual MSME taxpayers at KPP Pratama Bandung Cicadas. This study has a sample of 100 MSMEs obtained with the slovin formula (Sugiyono, 2019).

### **Data Analysis**

**a. Validity Test**

The validity test was carried out to measure whether the data obtained after the study was valid data or not, using the measuring tools used (questionnaires). An instrument is said to be valid if it can reveal data from the variables being studied appropriately.

The validity testing criteria are as follows:

- If r counts positively and r counts > r table then the statement item is valid.
- If r counts negative and r counts < r table then the statement item is invalid.

This study has a sample of 100 MSME taxpayers with a significance value of 5% so that based on the table, r can be known as 0.196 with that can be seen in the SPSS output, namely the calculated r value for each variable >0.196 and with a significance value of <0.05. So it can be concluded that the items in the questionnaire can be said to be valid and can be used as an accurate data collection measurement tool for research.

**b. Reality Test**

Reliability is the consistency of a series of measurements for the accuracy of a measuring instrument in a measurement procedure. The basis of this test is:

- If the value of Cronbach's Alpha value is > than 0.60, the suspect is declared reliable.
- If Cronbach's Alpha value < from 0.60, the cohort is declared unreliable or inconsistent.

The panelists in this study had 9 questions for the X1 variable, 13 questions for the X2 variable and 11 questions for the Y variable. So it was concluded that the suspect was declared reliable.

### **Results of the Classic Assumption Test**

**a. Normality Test**

The normality test was carried out to give confidence that the samples presented were normally distributed. In this study, the normality test technique used is the Kolmogorov Smirnow (K-S) test, the decision is taken based on monte carlo. Sig. (2 tailed) by 0.05% (5%). Based on table 8, it can be seen that the sig value of the Kolmogorov Smirnov normality test with the Monte Carlo approach is 0.093. This value is above the confidence level of 5% or 0.05, which means that the residual already shows a normal distribution.

**b. Multicollinearity Test**

Multicollinearity test to test whether the regression model found a correlation between independent variables. A good regression model should not have correlations between independent variables. The commonly used value is the Tolerance value of <0.10 or equal to the VIF value of >10 (Ghozali, 2013). In table 10, the VIF value of variable X has a value of less than 10, which shows that there is no multicollinearity in the independent variable.

**c. Heterokedasticity Test**

The heteroscedasticity test aims to test whether in the regression model there is a variance inequality from the residual of one observation to another. Detection of heteroskedaptism can be done by looking at the presence or absence of certain patterns in the scatterplot graph between SRESID and ZPRED where the Y axis is the predicted Y and the X axis is the (true Y-predicted Y) that has been studentized. The existing White test is in principle a residual regression that is squared with the free variable in the model. The criteria for White's test are:  $P \text{ Rod Obs} * R \text{ Square} > 0.05$ , then there is no heterokedasticity. As for the way of looking at the P-Plot, if the distribution of data is not patterned, there are no cases of heterokedasticity. From the output results in the figure, the plot shows a random distribution of data (not patterned or a certain cycle) so that it is concluded that there are no cases of heterokedasticity in the residual.

## **Uji Heipotesa**

### **a. Determination Coefficient Test (Adjusted R2)**

The coefficient of determination ( $R^2$ ) essentially measures how far the model is able to explain the variation of dependent variables. According to Ghozali (2018: 97) the coefficient of determination is between zero and one. A small  $R^2$  value means that the ability of independent variables to explain the variation of dependent variables is very limited. Based on table 12, the value of the Coefficient of Determination (R-Square) in the model is 0.612. This shows that all independent variables of Government Regulation Policy No. 55 of 2022 and Account Representative Supervision have an influence of 61.2% on MSME Taxpayer Compliance. While the rest, which is 38.8%, is influenced by other variables that were not tested in the study.

### **b. Multiple Linear Regression Analysis**

According to Sari, et al., (2020) research with multiple regression methods aims to test whether or not there is an influence of independent variables on dependent variables. Based on table 11, where the significance value (sig) for the PP 55 Policy variable of 2022 is  $0.030 < 0.05$ , with a t value of  $2.201 > 1.988$  which is the t of this result, it can be concluded that  $H_0$  is rejected and  $H_1$  is accepted, which means that there is a significant influence between PP Policy No. 55 of 2022 on MSME Taxpayer Compliance. The Account Representative Supervision variable is 0.416 with a sig value of  $0.000 < 0.05$  and a t value of  $4.693 > 1.988$  which is t hiung this result can be concluded that  $H_0$  is rejected and  $H_2$  is accepted, meaning that there is a significant influence between Account Representative Supervision on MSME Taxpayer Compliance.

### **The Impact of Government Regulation Policy No. 55 of 2022 on MSME Taxpayer Compliance**

The Policy Variable of Government Regulation No. 55 of 2022 is known to have a tcount value (2,201) greater than the ttable (1.98447) or can be seen from the significance value of  $0.030 < 0.05$ . Thus, Government Regulation Policy No. 55 of 2022 has a significant influence on MSME Taxpayer Compliance. From the regression model formed, it was also explained that the increase in MSME Taxpayer Compliance was 0.291 due to the implementation of PP Policy No. 55 of 2022. This can be seen from the number of MSME taxpayers who registered at KPP Pratama Bandung Cicadas increased by 4.5% in 2022. However, the percentage of taxpayer compliance at KPP Pratama Bandung Cicadas in 2022 decreased by 0.8% (attached data). This is supported by the results of the analysis of the distribution of the questionnaire which shows that the submission or reporting of tax returns is still in the sufficient category, so experts are needed to assist taxpayers in reporting tax returns by giving appeals and socialization related to the importance of paying taxes. The PP 55 policy of 2022 has a policy where individual taxpayers with a gross turnover of up to 500 million in one tax year are not subject to 0.5% Final Income Tax or are not taxable. Therefore, there has been a decrease in Taxpayer Pay in 2022. And for MSME taxpayers who have a turnover of more than 500 million to 4.8 billion, a final income tax rate of 0.5% is imposed. In line with the Theory of Planned Behavior, namely with the attitude of taxpayers influenced by perceived subjective intentions and norms or the existence of reciprocity. According to this TPB, if taxpayers get taxpayers' assumptions about a fair rate change, which is from a rate of 1% to 0.5% as an incentive that can be used by MSME taxpayers by becoming a source of funds that can be collected, then taxpayer compliance will increase. Based on the analysis above, PP 55 has a positive effect, but it has not been effective. The results of this study are in line with research from Asepma et al. (2023), which stated that PP Policy No. 55 of 2022 has a positive and significant influence on the compliance of MSME Taxpayers in the city of Pekanbaru.

### **The Impact of Account Representative Supervision on MSME Taxpayer Compliance**

The Account Representative Supervision variable is known to have a tcount value (4.693) greater than the ttable (1.98447) or can be seen from the significance value of  $0.000 < 0.05$ . Thus, Account Representative Supervision has a significant influence on MSME Taxpayer Compliance. From the regression model that was formed, it was also explained that the increase in MSME Taxpayer Compliance by 0.416 was due to the increase in Account Representative Supervision. This can be seen from the realization of tax revenue at KPP Pratama Bandung Cicadas

which continues to increase along with the increase in taxpayers who carry out tax obligations every year, where the average realization of tax revenue during 2019 to 2022 is 206,865,007,687 with an average increase of 76.5% taxpayers (attached data). Taxpayers are the responsibility of Account Representatives in accordance with the purpose of tax administration reform, namely to increase taxpayer compliance, so with the existence of Account Representative Supervision that integrates tax data which can later explore the potential of other taxpayers and the handling of various tax aspects to be fast and responsive can have a positive impact on taxpayer compliance. In line with the Theory of Planned Behavior, namely with the attitude of taxpayers influenced by perceived subjective intentions and norms or the existence of reciprocity. According to the TPB, if taxpayers receive services that cause satisfaction and there is supervision of behavior from the Account Representative with socialization and giving appeals related to taxation which will later provide an understanding of the importance of taxes, because with taxes there will be public facilities that can be felt by taxpayers. That way it will give a perception that gives rise to intentions and has a good influence on taxpayers in increasing their taxpayer compliance. The results of this study are also in line with the research conducted by Febri (2019). The study stated that the supervision of Account Representatives had a significant effect on the compliance of MSME taxpayers registered at KPP Pratama Malang Utara.

## CONCLUSION

Based on the results of the research that has been conducted by the author on the Impact of Government Regulation No. 55 of 2022 and Account Representative Supervision on MSME Taxpayer Compliance at KPP Pratama Bandung Cicadas, the author draws conclusions:

1. PP 55 of 2022 at KPP Pratama Bandung Cicadas has an influence on Taxpayer Compliance at KPP Pratama Bandung Cicadas with the number of scores contained in Policy PP No. 55 of 2022 in the high category, which is 3.95. Because Government Regulation No. 55 of 2022 provides justice in MSME tax rates so that it creates a sense of independence in payments. And in the regression model, it is also explained that the increase in MSME taxpayer compliance is 0.291 due to the PP 55 Policy of 2022. Thus, Government Regulation Policy No. 55 of 2022 has a significant influence on MSME Taxpayer Compliance.
2. Overall Account Representative supervision has an effect on the compliance of MSME taxpayers at KPP Pratama Bandung Cicadas. This can be seen from the number of scores contained in the Account Representative Supervision at KPP Pratama Bandung Cicadas is included in the high category, namely 3.80. Thus, Account Representative Supervision has a significant influence on MSME Taxpayer Compliance. From the regression model that was formed, it was also explained that the increase in MSME Taxpayer Compliance by 0.416 was due to the increase in Account Representative Supervision.

Government Regulation No. 55 of 2022 and Account Representative Supervision have a positive and significant effect on the compliance of MSME taxpayers. This can be seen from the number of scores contained in the compliance of taxpayers at KPP Pratama Bandung Cicadas as 3.6 which is included in the high category. Thus, there is an influence between PP 55 of 2022 and Account Representative Supervision on MSME Taxpayer Compliance simultaneously (Together). Government Regulation No. 55 of 2022 and Account Representative Supervision have an influence of 61.2% on MSME Taxpayer Compliance. While the rest, which is 38.8%, is influenced by other variables that were not tested in the study. The advice that can be given to researchers in the future is to prepare data to be researched such as data from other ministries that are easily accessible. To get data related to MSME taxpayers other than the Tax Service Office, you can get it from the Cooperatives and Micro, Small and Medium Enterprises Office.

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