

AWARENESS AND COMPLIANCE ON MSME TAX OBLIGATIONS IN BOGOR REGENCY

Evin Sofianti^{1*}, Ginanjar Rahmawan²

¹ Magister Management, Universitas Ibn Khaldun, Bogor, Indonesia

² Management, STIE Surakarta, Surakarta, Indonesia

*Corresponding Author: edelweisbiru@gmail.com

Abstract: This study aims to analyze the compliance and taxation awareness of MSMEs in Bogor Regency. The research method used is quantitative. Data was collected by distributing questionnaires to 100 active MSMEs recorded in Disbudpar. The data was processed using Structural Equalling Modeling (SEM) and hypothesis testing using the SmartPLS (Partial Least Square) method. The results of the study of the effect of compliance and awareness of MSME taxpayers in the implementation of tax obligations have a significant effect on MSME tax revenue in Bogor Regency. This study also found that there is a need for an active role of tax officers in socializing policies and regulations for MSMEs, in order to educate public understanding and raise awareness of tax obligations. In addition, the number of MSME actors who have not been registered as taxpayers is not balanced with the total number of MSMEs. MSME taxpayers are dominated by micro-scale. The implications for the performance of MSME tax revenue are not optimal, not comparable to the assistance and incentives provided by the Government. By understanding tax policies and regulations, it is expected that compliance and awareness of MSME taxpayers in fulfilling their tax obligations.

Keywords: MSME tax; MSME taxpayer compliance; Tax office revenue; Bogor Regency MSME
