



THE INFLUENCE OF TAX COUNSELING, TAXPAYER COMPLIANCE AND TAX COLLECTION ON MSME TAX REVENUE IN KARTASURA DISTRICT

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Abstract This study aims to determine the effect of tax education, taxpayer compliance, and tax collection on MSME tax revenue in Kartasura District. The study population consisted of 100 MSME taxpayers registered with the Sukoharjo Pratama Tax Office (KPP Pratama) in Kartasura District. Random sampling was used, determining the sample based on the ease of obtaining data from available respondents. This study employed a quantitative approach with a survey method through questionnaire distribution. Data analysis was performed using multiple linear regression using SPSS version 23 software. The results indicate that tax education has no significant effect on MSME tax revenue, taxpayer compliance has a significant effect on MSME tax revenue, and tax collection has a significant effect on MSME tax revenue.

Keywords: *Effect of Tax Education, MSME Tax Revenue, Taxpayer Compliance, Tax Collection.*

Abstract This study aims to determine the effect of tax counseling, taxpayer compliance and tax collection on MSME tax revenue in Kartasura District. The population of this study is MSME taxpayers in Kartasura District registered at the Sukoharjo Pratama Tax Office with 100 respondents. The sampling technique used is Random Sampling, which is a technique for determining samples based on the ease of obtaining data from available respondents. This study uses a quantitative approach with a survey method through distributing questionnaires. Data analysis was carried out using multiple linear regression using SPSS software version 23. Based on these results, tax counseling does not have a significant effect on MSME tax revenue, taxpayer compliance has a significant effect on MSME tax revenue, and tax collection has a significant effect on MSME tax revenue.

Keywords: *Taxpayer Compliance, Tax Collection, Effect of Tax Counseling, MSME Tax Revenue.*

Introduction

The Micro, Small, and Medium Enterprises (MSMEs) sector plays a crucial role in supporting the national economy, including contributing to tax revenue. In Indonesia, MSMEs are the backbone of the economy due to their large number and significant workforce absorption. The government has



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established a special taxation mechanism for MSMEs through the Final Income Tax (PPh) scheme (0.5%) under Government Regulation No. 23 of 2018, with the hope of increasing taxpayer compliance and tax revenue from this sector.

However, tax revenue from MSMEs is often suboptimal. This can be caused by several factors, including low levels of tax understanding among taxpayers, minimal participation in tax education programs, low taxpayer compliance, and weak tax collection effectiveness by tax authorities. Tax education, as a form of education and outreach, is crucial for increasing MSME taxpayers' awareness and understanding of their tax obligations. Furthermore, taxpayer compliance is a crucial indicator of the success of the tax system. This compliance encompasses not only timely tax reporting and payment but also reflects attitudes and trust in the tax system. Furthermore, tax collection, as an administrative measure, is also a crucial instrument in encouraging taxpayers who are delinquent or negligent in fulfilling their obligations.

Based on the annual report of the Sukoharjo Primary Tax Service Office over the past five years, tax revenue has experienced significant increases and decreases each year. This data is shown in the table below:

Table 1 MSME Tax Revenue

Year	MSME Tax Revenue (Rp)
2019	Rp. 21,810,387,494
2020	Rp. 15,717,263,931
2021	Rp. 13,520,563,739
2022	Rp. 15,066,906,692
2023	Rp. 16,119,755,460
2024	Rp. 19,568,944,843

Table 1 shows a decrease in tax revenue from January to December 2020-2021, namely a decrease in MSME tax revenue of Rp 2,196,700,192. Based on data from the Ministry of Trade, Cooperatives, Small and Medium Enterprises (DPKUKM) Sukoharjo, the number of MSMEs in Sukoharjo Regency was more than 40,000 units in 2021. Of course, from the large number of MSMEs, they can choose to receive tax revenue in the Sukoharjo area, and Kartasura is part of the Sukoharjo area.

Table 2 Reporting of Gross Tax and Number of MSMEs

No	Subdistrict	MSMEs	Gross Tax Reporting	Average Gross Tax Reporting
1	Weru	1,234	84,400,000,000	68,395,462



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2	Hair	1,437	121,800,000,000	84,759,916
3	Tawang Sari	964	58,200,000,000	60,373,444
4	Sukoharjo	2,909	198,638,000,000	68,283,946
5	Nguter	1,272	84,736,000,000	66,616,352
6	Bendosari	2,073	157,000,000,000	75,735,649
7	Mojolaban	2,048	107,700,000,000	52,587,891
8	Polokarto	1,494	71,800,000,000	48,058,902
9	Grogol	3,302	155,600,000,000	47,122,956
10	Tray	4,455	355,750,000,000	79,854,097
11	Gatak	1,999	181,010,000,000	90,550,275
12	Kartasura	5,261	360,000,000,000	68,428,056

Based on data from the Cooperatives and MSMEs Office of Sukoharjo Regency, Kartasura District is the area with the largest number of MSMEs with a total of 5,261 MSMEs with an average MSME having a gross tax income report per MSME of Rp 68,428,056 per year obtained by dividing the total gross tax report by the number of MSMEs, including low because it has a high number of MSMEs but the results are in the low category. While other Districts have reports above it. Kartasura District is the most strategic area compared to other Districts because it is the main access to the economy connecting 3 major cities namely Surabaya, Semarang and the Special Region of Yogyakarta which makes this District very strategic for economic turnover as evidenced by the presence of more than 5 shopping centers which is the most among other Districts (Wikipedia, 2023).

Because Kartasura is a major economic hub in Sukoharjo Regency, many MSMEs have flourished within it due to readily available raw materials and a plethora of consumers from various regions (Sukoharjo Regency Cooperatives and MSMEs Office). However, despite its advantages and strategic location, Kartasura District has a lower gross tax reporting rate than other districts.

Kartasura District, one of the areas with significant MSME activity in Sukoharjo Regency, is an interesting area to study. Understanding the impact of tax education, taxpayer compliance, and tax collection on MSME



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tax revenues in this region can provide important insights for improving future tax policies and strategies.

In this study, the first variable is tax education. The results of this study, according to Andini and Wibowo (2020), indicate that education is a crucial factor in raising taxpayer awareness to pay taxes. Moreover, such education can be effectively received by taxpayers, resulting in increased state revenue if taxpayers are aware of their tax obligations. With more frequent tax education activities, more people will understand the importance of contributing through tax payments, thereby increasing the potential for state tax revenue. A study by Wilda (2015) entitled "The Effect of Taxpayer Awareness, Tax Education Activities, Tax Audits, and the Number of Registered Taxpayers on Personal Income Tax Revenue at the Pekanbaru Tampan Pratama Tax Office" concluded that tax education activities have an impact on Personal Income Tax (PPh OP) revenue. However, research conducted by Lia (2020) entitled "The Effect of the Number of Registered Taxpayers, Tax Counseling Activities, and Tax Audits on Personal Income Tax Revenue" shows that tax counseling activities have no effect on PPh revenue.

Furthermore, the second variable, namely taxpayer compliance, is an effort to fulfill all obligations consciously and based on their own will, this indicates that taxpayers have a good attitude towards all their obligations (Prabawa & Noviani, 2012). The existence of compliance indirectly means that tax revenue will run smoothly because taxpayer compliance has shown that taxpayers have carried out their tax obligations properly. Taxpayer compliance is a requirement for increasing state revenue. One effort to increase taxpayer compliance is to provide good service to taxpayers. Improving the quality and quantity of service is expected to increase taxpayer satisfaction so that taxpayers will increase compliance in carrying out their tax obligations (Kusuma, 2016).

Research conducted by Ferdianta & Marlina, 2017; Monica & Andi, 2019; Suryadi & Subardjo, 2019 shows that taxpayer compliance influences tax revenue. This contrasts with research by Mulyanti & Sunarjo, 2019, which states that taxpayer compliance has no effect on increasing tax revenue.

The third variable is tax collection. According to Diana (2013), tax collection is a series of actions to ensure that taxpayers pay off tax debts and tax collection costs by issuing warnings, carrying out immediate collection, and simultaneously notifying taxpayers of a demand letter. Indicators of tax collection according to PMK No. 61/2023 include the following steps: issuing warning letters, issuing immediate and simultaneous demand letters, issuing and notifying taxpayers of a demand letter, carrying out confiscation, selling confiscated goods, proposing prevention measures, and carrying out hostage-taking.

According to research conducted by Sari (2015), tax collection has a significant impact on increasing tax revenue. This means that effective tax



collection can increase taxpayer awareness to pay outstanding taxes, thereby increasing tax revenue. However, research conducted by Putri and Rayna (2020) found that tax collection had no significant impact on tax revenue. This suggests that tax collection can be detrimental if it is not carried out effectively or if taxpayers do not understand their obligations.

Theoretical Review (if any)(Bookman Old Style, 11 pt, bold)

1. Tax Revenue

Tax revenue is the income earned by the government from taxes paid to the people. According to Mardiasmo (2019), income tax revenue is the income received or accrued by a taxpayer during a tax year. Therefore, it can be said that tax revenue is state revenue generated through domestic tax instruments and administration and international trade.

Based on Article 1 paragraph 3 of Law No. 14 of 2015 concerning the 2016 fiscal year state revenue and expenditure budget, tax revenue is all state revenue consisting of domestic tax revenue and international trade tax revenue.

Tax revenue is the dominant source of state funding for both routine and development expenditures. The government's prominent role in stimulating and guiding economic and social development, which requires relatively substantial funds, has led the government to tend to collect taxes until it achieves the most optimal level of tax revenue. From an economic perspective, tax revenue represents a potential source of state revenue, as it allows the government to finance public facilities and infrastructure across all sectors of life, such as transportation, water, electricity, education, health, security, communications, social services, and various other facilities aimed at meeting development needs.

2. Tax Counseling

Tax counseling is a strategic effort undertaken by the tax authorities in providing education and information to taxpayers in order to increase understanding, awareness, and compliance in fulfilling tax obligations, which ultimately has an impact on optimizing state revenue.

According to Andini and Wibowo (2020), tax education is a crucial factor in raising taxpayer awareness. Furthermore, if taxpayers are aware of their tax obligations, this education can have an impact in the form of increased state revenue. This education is intended to help the public understand their tax obligations and how they are implemented. With the goal of fostering public trust in taxpayers to fulfill their tax obligations, tax education helps the government and the public by providing information on tax laws and other topics.

The Director General of Taxes uses taxpayer counseling to inform, educate, and advise the general public, particularly taxpayers, about taxes and the laws governing them. To encourage taxpayer compliance,



the public must first be educated and inspired (Firmansyah et al., 2022). Tax counseling is a method of providing tax explanations to individuals, business entities, and government and non-government institutions, in accordance with Regulation of the Director General of Taxes Number PER-03/PJ/201. Supporting factors for income tax revenue, such as establishing tax counseling programs, are needed to ensure the public is aware of the importance of paying taxes. These tax counseling activities can also facilitate tax authorities in collecting taxes from taxpayers. Counseling can be conducted directly from place to place, through seminars or associations, or indirectly through print or online media. The purpose of tax counseling is to provide understanding, information, and guidance to the public regarding all matters related to tax legislation. The Director General of Taxes hopes that after carrying out this tax education activity, the public will understand and comprehend that paying taxes is a mandatory obligation.

3. Tax Compliance

According to (Hery and Intan, 2018), tax compliance is an attitude of obedience, submission, and compliance in implementing tax regulations. Compliance can be defined as taxpayers' adherence to the self-assessment system in accordance with tax collection principles.

According to Komarawati and Mukhtaruddin (2012), taxpayer compliance is a taxpayer's awareness of their tax obligations. This awareness stems from the taxpayer's willingness and change in attitude toward fulfilling their tax obligations and rights.

4. Tax Collection

According to Law Number 19 of 2000 concerning Tax Collection by Distress Warrant, tax collection is defined as a series of actions to ensure that taxpayers pay off their tax debts and collection costs by issuing warnings, carrying out immediate and simultaneous collections, issuing distress warrants, carrying out seizures, and selling confiscated goods. Collection actions are a form of effort to liquidate tax arrears. These actions take the form of passive collection through appeals using debt collection letters or tax assessment letters.

Increasing tax revenue plays a strategic role because, from an economic perspective, tax revenue can increase independence in regional development. Certainly, various government policies aimed at increasing state revenue must be continuously improved. One way to collect tax is through the tax authorities. When the tax authorities have issued warnings and issued a warning to the taxpayer to fulfill their obligations, but the taxpayer still refuses to fulfill their obligations, the tax authorities must collect the tax by issuing immediate collection orders, issuing warrants, proposing prevention measures, carrying out seizures, taking hostages, and selling



confiscated goods (Rusdji, 2004). The tax authorities are forced to take this action to raise public awareness of the importance of taxes. This action will increase a country's tax revenue, particularly income tax.

Research Method/Community Service Method

This study employed a quantitative research method. The quantitative approach was chosen to examine the relationship and influence of variables with numerical data. Data in this study were collected through questionnaires distributed to respondents. Furthermore, the collected data were analyzed using multiple regression techniques with the assistance of SPSS Version 25 software. This analysis method aims to test the research hypothesis regarding the influence of tax counseling, taxpayer compliance, and tax collection on MSME tax revenue.

Results and Discussion

A. Respondent Data Description

1. Respondent Characteristics Based on Gender

Table 3

Respondent Characteristics Based on Gender

Gender	Amount	Percentage
Laiki-laiki	40	40%
Women	60	60%
Total	100	100%

Source: Processed Primary Data, 2025

Based on Table 3, the majority of respondents were female, at 60, or 60% of the total. Meanwhile, 40 respondents were male, or 40%. This indicates that the majority of MSMEs in Kartasura District who participated in this study are female.

2. Respondent Characteristics Based on Age

Table 4

Respondent Characteristics Based on Age

Age (Years)	Amount	Percentage
17-25	35	35%
26-35	45	45%
36-45	15	15%
> 45	5	5%
Total	100	100%

Source: Processed Primary Data, 2025

Table 4 shows that the 26–35 age group comprised the largest number of respondents, with 45 respondents, or 45% of the total. Meanwhile, the smallest age group was those over 45, with 5 respondents, or 5%. This indicates that the majority of MSMEs are of productive age and actively involved in business activities.

3. Respondent Characteristics Based on Education

Table 5

Respondent Characteristics Based on Education

Last education	Amou nt	Percentag e
JUNIOR HIGH SCHOOL	10	10%
Senior High School/Vocational High School	50	50%
Diplomacy	20	20%
Sairjainai (S1)	18	18%
Paiscaisairjainai (S2)	2	2%
Total	100	100%

Source: Processed Primary Data, 2025

In Table 5, the highest education level for respondents was high school/vocational high school (SMA/SMK), representing 50% of the respondents. Meanwhile, the highest level of education, postgraduate (S2), was held by only 2% of the total respondents. This indicates that the majority of MSMEs in Kartasura District have secondary education.

4. Respondent Characteristics Based on Business Length

Table 6

Respondent Characteristics Based on Business Length

Length of Business (Years)	Amou nt	Percentag e
< 1 Taihuin	10	10%
1–3 Taihuin	40	40%
4–6 Taihuin	30	30%
> 6 Taihuin	20	20%
Total	100	100%

Source: Processed Primary Data, 2025

Table 6 shows that respondents with a business history of 1–3 years dominate, with 40 respondents (40%). The smallest number are those with businesses less than 1 year old, with 10 respondents



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(10%). This indicates that most MSMEs in the region are still in their early development stages, but have passed the initial startup phase.

B. Data Instrument Test

1. Validity Test

Table 7
Validity Test Results

Variables	Indicator	R count	R Table	Information
Tax Counseling	P1	0.721	0.1966	Valid
	P2	0.869	0.1966	Valid
	P3	0.796	0.1966	Valid
	P4	0.831	0.1966	Valid
	P5	0.770	0.1966	Valid
Taxpayer Compliance	P1	0.839	0.1966	Valid
	P2	0.842	0.1966	Valid
	P3	0.843	0.1966	Valid
	P4	0.777	0.1966	Valid
	P5	0.830	0.1966	Valid
Tax Collection	P1	0.765	0.1966	Valid
	P2	0.877	0.1966	Valid
	P3	0.827	0.1966	Valid
	P4	0.838	0.1966	Valid
	P5	0.738	0.1966	Valid
MSME Tax Revenue	P1	0.804	0.1966	Valid
	P2	0.823	0.1966	Valid
	P3	0.806	0.1966	Valid
	P4	0.856	0.1966	Valid
	P5	0.840	0.1966	Valid

Source: Processed Primary Data, 2025

Based on the validity test results above, all question items in the variables of tax counseling, taxpayer compliance, and tax collection on MSME tax revenue have a calculated R value greater than the R table. This indicates that all items are valid.

2. Reliability Test

Table 8
Reliability Test Results

Variables	Cronbach's Alpha	r table	N of items	Information
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Tax Counseling	0.857	0.60	5	Reliable
Taxpayer Compliance	0.889	0.60	7	Reliable
Tax Collection	0.867	0.60	5	Reliable
MSME Tax Revenue	0.883	0.60	5	Reliable

Source: Processed Primary Data, 2025

Based on the reliability results above, it was found that all Cronbach's Alpha values for the variables of tax counseling, taxpayer compliance, and tax collection were greater than R table. The Cronbach's Alpha value for the tax counseling variable was 0.857, for the taxpayer compliance variable was 0.889, for the tax collection variable was 0.867, and for tax revenue was 0.883. All of them had values greater than 0.60, which means that all questions can be declared reliable.

C. Classical Assumption Test

1. Normality Test

Table 9
Normality Test Results

<i>One-Sample Kolmogorov Smirnov Test</i>	<i>Unstandardized Residual</i>	Information
<i>N</i>	100	Data
<i>Asymp. Sig. (2-tailed)</i>	0.002	Normally Distributed
<i>Monte Carlo Sig. (2-tailed)</i>	0.116	Data

Source: Processed Primary Data, 2025

Based on the results of the normality test on the data in the questionnaire, the results obtained by Monte Carlo Sig. (2-tailed) were 0.116. This value is greater than 0.05, so it can be concluded that the data is normally distributed.

2. Multicollinearity Test

Table 10
Multicollinearity Test

Variables	Multicollinearity Statistics		Information
	Tolerance	VIF	
Tax Counseling	0.265	3,767	Muilticolinearity does not occur
Taxpayer Compliance	0.313	3,194	Muilticolinearity does not occur
Tax Collection	0.359	2,785	Muilticolinearity does not occur

Source: Processed Primary Data, 2025

The multicollinearity test was conducted using SPSS using a linear regression approach. A good linear regression model is one where the tolerance value is greater than 0.1 and the VIF value is less than 10, as this prevents multicollinearity. Based on the multicollinearity test results in Table 10, the following results are obtained:

- The Tolerance value of the Tax Counseling variable is 0.265, the value is greater than 0.1 and the VIF value of the Tax Counseling variable is 3.767, so it has a value less than 10. Therefore, the Tax Counseling variable is declared not to have multicollinearity.
- The Tolerance value of the Taxpayer Compliance variable is 0.313, the value is greater than 0.1 and the VIF value of the Taxpayer Compliance variable is 3.194, so it has a value less than 10. Therefore, the Taxpayer Compliance variable is declared not to have multicollinearity.
- The Tolerance value of the Tax Collection variable is 0.359, the value is greater than 0.1 and the VIF value of the Tax Collection variable is 2.785, so it has a value less than 10. Therefore, the Tax Collection variable is declared not to have multicollinearity.

3. Heteroscedasticity Test

Table 11
Heteroscedasticity Test

Variables	Sig.	R table	Information
Tax Counseling	0.174	0.05	Nothing happened heteroscedasticity.
Taxpayer Compliance	0.109	0.05	Nothing happened heteroscedasticity.
Tax Collection	0.071	0.05	Nothing happened heteroscedasticity.

Source: Processed Primary Data, 2025

Based on the results of the SPSS output, the following results can be obtained:

- The result of the tax education variable is 0.174, which is greater than 0.05. Therefore, the tax education variable is declared to have no heteroscedasticity.
- The result of the taxpayer compliance variable is 0.109, which is greater than 0.05. Therefore, the taxpayer compliance variable is declared to have no heteroscedasticity.
- The result for the tax collection variable is 0.071, a value greater than 0.05. Therefore, the tax collection variable is declared to have no heteroscedasticity. Based on these results, it can be concluded that the three independent variables do not exhibit heteroscedasticity, meaning there is no difference in residual variance.

D. Hypothesis Testing

1. Multiple Linear Regression

Table 12
Multiple Linear Regression Analysis

Model	Unstandardiz ed Coefficients	Standardize d Coefficients		t	Sig
	B	Std. Erro r	Beta		
(Constant)	0.983	0.839		1,173	0.244
Tax Counseling	-0.031	0.094	0.030	-0.333	0.740
Taxpayer Compliance	0.408	0.079	0.415	5,174	0,000
Tax Collection	0.600	0.075	0.583	8,038	0,000

Source: Processed Primary Data, 2025

Based on table 4.10, the regression model used is as follows:

$$PPUI = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

$$PPUI = 0.983 - 0.031X_1 + 0.408X_2 + 0.600X_3 + e$$

Based on table 12 and the regression model in table 4.10, the results of the multiple regression can be concluded as follows:

- The constant coefficient of 0.983 means that if the variables of tax counseling, taxpayer compliance and tax collection have a value of 0, then the value of the tax revenue variable is 0.983.

- b. The regression coefficient value of the tax counseling variable is negative (-) at 0.031, which means that if the tax counseling variable increases by one unit, the tax revenue variable will decrease by 0.031 units. Likewise, if the tax counseling variable decreases by one unit, the tax revenue variable will increase by 0.031 units.
- c. The regression coefficient value of the taxpayer compliance variable is positive (+) at 0.408, which means that if the taxpayer compliance variable increases by one unit, the tax revenue variable will increase by 0.408 units, and vice versa, if the taxpayer compliance variable decreases by one unit, the tax revenue variable will also decrease by 0.408 units.
- d. The regression coefficient value of the tax collection variable is positive (+) at 0.600, which means that if the tax collection variable increases by one unit, the tax revenue variable will also increase by 0.600. If the tax collection variable decreases by one unit, the tax revenue variable will also decrease by 0.600 units.

2. Model Feasibility Test (F Test)

Table 13
F Test Results

Model	Sum of Squares	DF	Mean Square	F	Sig
1 Regression	1902,403	3	634,134	154,468	0.000b
Residual	394,107	96	4,105		
Total	2296,510	99			

Source: Processed Primary Data, 2025

From the results obtained from the F test, it can be concluded that the significance value is less than 0.05, namely 0.000, and the calculated F result of 154.468 is greater than the F table of 2.14. Thus, it can be seen that the regression model used in this study has a regression fit or is suitable for research.

3. t-test

Table 14
t-Test Results

Unstandardiz	Standardize
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Model	ed	d		t	Sig
	Coefficients	Coefficients			
	B	Std. Error	Beta		
(Constant)	0.983	0.839		1,173	0.244
Tax Counseling	-0.031	0.094	0.030	-0.333	0.740
Taxpayer Compliance	0.408	0.079	0.415	5,174	0,000
Tax Collection	0.600	0.075	0.583	8,038	0,000

Source: Processed Primary Data, 2025

From table 14, the hypothesis that can be concluded in this study is as follows:

- First Hypothesis Testing Based on table 14, it is known that if the t-test results on the tax counseling variable obtained a significant value of $0.740 > 0.05$ and had a calculated t of $|-0.333|$ lower than 1.660, then H1 is rejected, meaning that the tax counseling variable does not have a significant effect on the MSME tax revenue variable.
- Second Hypothesis Testing Based on Table 14, it is known that the t-test results on the Taxpayer Compliance variable obtained a significant value of $0.000 < 0.05$ and had a calculated t of 5.174 greater than 1.660, then H2 is accepted, meaning that the taxpayer compliance variable has a significant effect on the MSME tax revenue variable.
- Third Hypothesis Testing Based on Table 14, it is known that if the t-test results on the Tax Collection variable obtained a significant value of $0.000 < 0.05$ and had a calculated t of 8.038 which is higher than 1.660, then H3 is accepted, meaning that the tax collection variable has a significant effect on MSME tax revenue.

4. Coefficient of Determination Test (Adjusted R²)

Table 15
Coefficient of Determination

Model	R	R Square	Adjusted R Square	Standard error of the
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				estimate
1	0,	0.828	0.823	2,026
				910

Source: Processed Primary Data, 2025

Table 15 shows the adjusted R^2 of 0.823. This indicates that tax education, taxpayer compliance, and tax collection only explain 82.30% of the effect on taxpayer compliance. The remaining 17.70% can be explained by other variables not tested in this study. These other variables include tax awareness, economic level, and so on.

Conclusion and Recommendation

Based on the results of data analysis and discussion that have been described in the research entitled "The Effect of Tax Counseling, Taxpayer Compliance and Tax Collection on MSME Tax Revenue in Kartasura District", the following conclusions can be drawn:

1. Tax education has no significant impact on MSME tax revenue. The effectiveness of tax education remains low, possibly due to inappropriate methods, irrelevant materials, or a lack of taxpayer participation.
2. Taxpayer compliance significantly impacts MSME tax revenue. High levels of compliance drive increased tax revenue because taxpayers are more aware and responsible in fulfilling their obligations. Conversely, if compliance declines, tax revenue also declines.
3. Tax collection has been proven to significantly impact MSME tax revenue. Effective, firm, and persuasive tax collection can increase compliance and expedite the tax payment and collection process. Conversely, if tax collection is not carried out effectively, taxpayers will not fully understand their obligations, leading to decreased compliance and ultimately reduced tax revenue.

Recommendation

Based on the results of the data analysis and discussion that have been described, the researcher can provide the following suggestions:

1. To obtain a more comprehensive picture, further research is recommended to expand the population coverage by involving MSME taxpayers from various backgrounds and for example covering several sub-districts around Kartasura, or even in other cities.
2. This research can also serve as a reference for future researchers interested in similar topics. It is recommended to include other variables, such as tax service quality, taxpayer awareness and trust, and support and incentives, to provide a broader picture of the factors influencing tax revenue.



3. To improve data accuracy, future research could combine different data collection methods (mixed methods). For example, in addition to questionnaires, in-depth interviews could be conducted to elicit more candid perceptions, or secondary data related to tax revenue from relevant agencies could be utilized, if possible.
4. It is recommended to conduct longitudinal (ongoing) research that monitors MSME tax revenues over several time periods. This will help identify long-term trends, more accurately understand the impact of policy changes, and provide a more dynamic picture of the factors influencing tax revenues.

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