

## IMPLEMENTATION OF GOVERNMENT REGULATION NO. 46 YEAR 2013 AND THE IMPLICATIONS OF TAXPAYER

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### ABSTRACT

*Indonesian Government Regulation No. 46 Year 2013 (PP 46 Year 2013) on Income Tax on Income from Business or Obtained Received Taxpayer Who Has a Gross Specific Distribution in effect since July 1, 2013. Hereof leveler tax rates for all types of businesses with gross income does not exceed 4.8 billion. Revenues are calculated as a basis for determining 4.8 billion is all the company's revenue included revenue branch (if any), but does not include income already subjected to final income tax revenue in the form of services and respect of professional services. SMEs with gross income does not exceed 4.8 billion would hit tax rate of 1 percent of turnover.*

*For the determination of PP No. 46 SMEs in 2013 put pressure to remain an abiding taxpayers. It is caused due to Government Regulation No. 46 Year 2013 regardless of whether SMEs are becoming taxpayers in profit or loss condition. Income Tax Rate 1% without considering the element of profit or loss of a business implications of tax injustice. The determination limit of 4.8 billion turnover assessed forget the nature of the various types of SMEs turnover to earnings ratio is different. Director General of Taxation has actually had a picture of the ratio of total benchmarking various types of businesses in the Director General of Taxation Circular No. SE - 96/PJ/2009 about Total Ratio Benchmarking and utilization instructions. The total ratio can be used as a benchmarking tool to assess the fairness of the financial performance and fulfillment of tax obligations by Taxpayers.*

*This study aims to assess the accuracy of the determination limit of 4.8 billion PPH final 1% in practice for SMEs. This study is primarily intended for the entrepreneur who has compiled financial statements to determine the accuracy of the analysis is based on the amount of benchmarking that has been issued by the government.*

Keywords : PP 46 Year 2013, Benchmarking, SE 96 Year 2009, UKM, Taxpayers

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### Introduction

Small and Medium Enterprises or SMEs are often called the number of businesses with a turnover of no more than 4.8 billion. The number of SMEs in Indonesia is quite a lot. The number of SMEs until 2011 to reach around 52 million. The amount is much making SMEs play an important role in the Indonesian economy. SMEs accounted for about 60% of the GDP of Indonesia and holds up to 97% of the workforce. A large number of SMEs also make SMEs as a source of potential tax intake for the State of Indonesia.

Related to SMEs as a source of potential tax intake for the State of Indonesia, the tax should not forget the SMEs remain the diversity of SMEs is certainly related to the ability to pay taxes. When observed between types of SME businesses will have a pattern that is related to the ratio of the rate of profit and business inputs are different. The head office of the Directorate General of Taxation itself has compiled a total ratio of benchmarking. The ratio can be used to help the assessment of reasonableness of financial performance and fulfillment of tax obligations taxpayers.

Corporate tax rate (corporate income tax) is applied to SMEs since the enactment of the Income Tax Act No. 36 of 2008, providing facilities to SMEs by 50% of the Corporate Income Tax rate of 25%, in other words for the Corporate Income Tax rate of SMEs is 12.5%, where the SME criteria defined by the amount of turnover that is not greater than 4.8 billion per year. In 2013 the government issued Government Regulation of the Republic of Indonesia Number 46 Year 2013 on Income Tax on Income From Business Received or Provided Taxpayers Have a Gross Distribution of Certain enforced since July 1, 2013 Terms Taxes on Small and Medium Enterprises in accordance with the Regulations include:

- 1% Final Income Tax Imposed on Gross Income
- Applies to an Individual Taxpayer and Entities outside of the Permanent Establishment
- Revenue from operating activities, instead of a job or as individual professionals;
- Gross income does not exceed USD 4.8 billion in a tax year are additional provisions for individual taxpayers that this rule does not include individual taxpayers who have emergency facilities that can be dismantled, permanent or not permanent or using public places for business or sales.

Indonesian Government Regulation No. 46 Year 2013 leveler tax rate for all types of businesses with gross income does not exceed 4.8 billion. Revenues are calculated as a basis for determining the 4.8 billion is all income, including income branch company (if any), but does not include income already subjected to final income tax and revenue in the form of free services in connection with the work. SMEs with gross income does not exceed 4.8 billion will be exposed to the tax rate of 1% of turnover. This means that the determination of tax for SMEs have forgotten diversity of SME-related patterns related to the ratio of the rate of profit and business inputs are different.

Determination of 1% final tax rules based on Government Regulation is made with consideration of the principle of ease taxation on turnover rather than a tax on net income. SME is a business with a small or medium scale usually have difficulty in calculating net income. This is motivated financial records and SMEs are not arranged regularly. Regardless of these considerations, the determination of the SME Regulation No. 46 Year 2013 has put pressure to remain an abiding taxpayers. This is because the Government Regulation No. 46 Year 2013 SME does not care what the taxpayer under conditions of profit or loss. Rates of Income Tax 1% without considering the element of profit or loss of a business implications of tax injustice. Although many SMEs that are benefited by the enactment of the regulation, but some may just feel burdened SME tax is far greater than the previous tax rate.

On the other hand the previous government had issued DGT Circular No. SE-96 / PJ / 2009 on Total Ratio Benchmarking which is stage 1 of 5 other Circular which is the next stage of Total Ratio Benchmarking. It becomes questionable tax function in terms of SMEs. The ratio of the total benchmarking intended as a tool to assess the fairness of the financial performance and the fulfillment of tax obligations by Taxpayers should also be taken into consideration in determining the taxpayer's taxable SMEs final 1% by the Indonesian Government Regulation No. 46 Year 2013, this study aims to see the impact of restrictions 4.8 billion in the final determination of income tax 1% in practice for SMEs and SMEs that have limited the form of business or who has been doing bookkeeping so that the availability of data for the calculation of financial ratios if the results of this study can be applied properly.

## **THEORY**

### **Definition of Tax, Tax Collection System and Taxpayer Compliance**

Tax is a contribution to the people of the state treasury under the law (which can be enforced) by not getting the services of lead (contra), which can directly appointed and used to pay for general expenses (Mardiasmo, 2010). Tax collection system in Indonesia is carried out by the Self Assessment System. In the Self Assessment System taxpayer is authorized to decide on the amount of tax payable. Self Assessment System has the characteristics: 1) The authority to determine the amount of tax payable on the taxpayer's own there; 2) The taxpayer is active, ranging from counting, deposit and report their own tax payable; 3) The tax authorities do not intervene and just keep an eye on. Seeing the characteristics / properties of the Self Assessment tax system, taxpayer awareness to become compliant taxpayers into the tax pemunguta key to success.

According to the Minister of Finance Decree No. 544/KMK.04/2000 states "Compliance is the act of taxation taxpayer in the fulfillment of tax obligations in accordance with the provisions of the legislation and implementation of existing tax laws in a country". Based on this definition, the level of tax compliance is also affected by the legislation concerned.

### **Total Ratio Benchmarking**

Benchmarking can be interpreted as a measure of comparison is based on a certain ratio. Ratios used in accordance benchmarking total DGT Circular No. SE-96/PJ/2009 on Total Ratio Benchmarking and Utilization Guidelines include 14 ratio consisting of ratios that measure operational performance, the ratio of the input, the ratio of VAT and the ratio of activity outside the business. 14 Selection of the ratio based on the consideration that the ratio used wherever possible are able to provide a full overview on the operations of the company in one period and are associated with all types

Director General of Taxation Circular No. SE-96/PJ/2009 which is the first stage of determination of Total Ratio Benchmarking followed by SE-11/PJ/2010, which is stage 2, then the SE-68/PJ/2010, which is stage 3, then SE-105/PJ/2010, which is stage 4, and the SE-139/PJ/2010 which is the stage 5. Benchmarking aims to: 1 Being a guide and as a comparison with the conditions reported annual tax return taxpayer; 2 Helping oversight of tax compliance, especially with regard to compliance material. That means Benchmarking in the perpajak serves as a: Supporting tools for intensification/excavation potential tax; 2 aids in the calculation of the tax gap.

Total Ratio Benchmarking has the following characteristics:

1. The ratio of the total benchmarking based business group;
2. Benchmarking conducted on the ratios related to the rate of profit and corporate inputs;
3. There is a relationship between the ratio of the benchmark;
4. Focus on the assessment of the reasonableness of financial performance and the fulfillment of tax obligations.

### **The Process and Method of Determination of Benchmarking**

Benchmarking processes and methods in accordance with the determination of the Director General of Taxation Circular No. SE-96/PJ/2009 on Benchmarking and Ratio Total utilization instructions, namely:

1. The value of each benchmarking set for each business group based on 5-digit code Industrial Classification (KLU) taxpayer. Industrial Classification according to the Decree in question is KLU DGT KEP-34 / PJ / 2003 dated February 14, 2003;
2. Determination of benchmarking ratios for the entire group carried out gradually by the Office of Directorate General of Taxation; 3. Sources of data used in the early stages of the formation of internal benchmarking is the data in the information system of taxation DGT, which consists of:
  - a. The notification elements (SPT) Annual Agency;
  - b. Elements VAT Notice Period;
  - c. The Elements of Financial Statements transcript.

**Indonesian Government Regulation No. 46 Year 2013**

Indonesian Government Regulation No. 46 Year 2013 set on Income Tax on Income From Business Received or Provided Taxpayers Have Certain Gross Circulation. SMEs with gross income does not exceed 4.8 billion will be exposed to the tax rate of 1% of turnover. This regulation has been in effect since July 1 2013, Revenue calculated as a basis for determining the 4.8 billion is all income, including income branch company (if any), but does not include income already subjected to final income tax and revenue in the form of independent personal services in connection with.

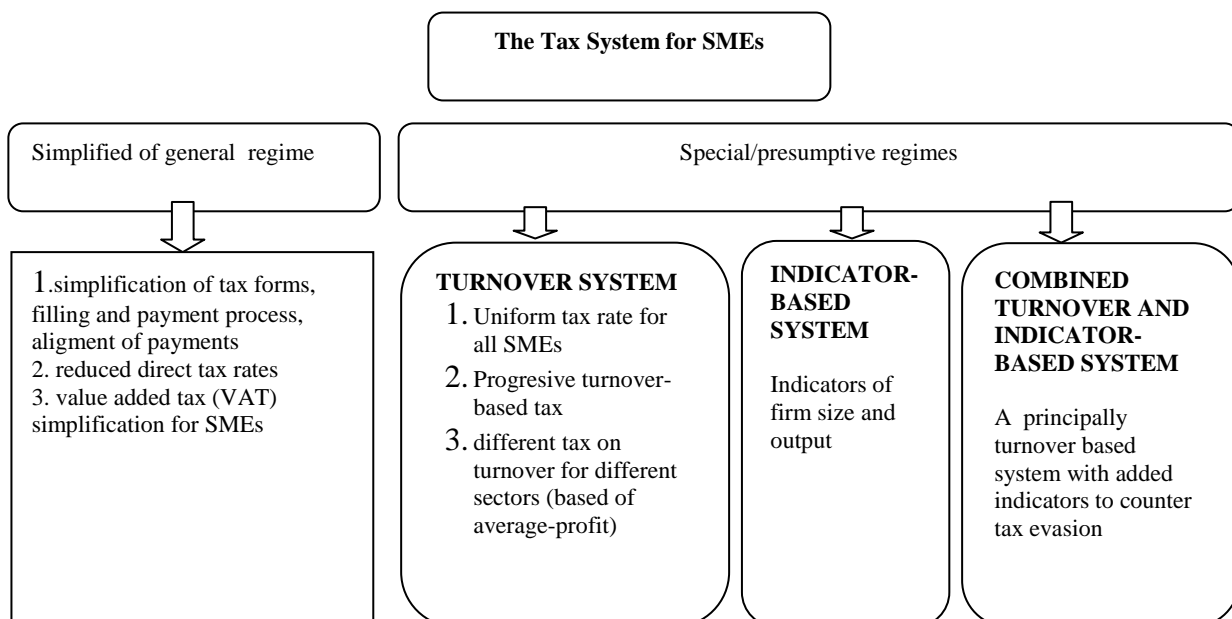
These regulations set out by the consideration that to provide convenience to the individual taxpayer and the entity that has a certain gross turnover. Convenience provided by this rule is to establish top of the income received or accrued by the business taxpayer who has a gross turnover of certain, subject to final Income Tax. The amount of income tax rate, which is referred to final 1% (one percent). Final Income Tax at the rate of 1% as based on the gross turnover of the business within 1 (one) year from the tax year preceding the tax year in question

Regardless of the purpose of ease of fulfillment of tax obligations expected of Indonesian Government Regulation No. 46 Year 2013, if it is linked back to the total ratio banchmarking function as a supporting tool for intensification/excavation potential tax and fee system self assessment tax system that relies on taxpayer compliance to perform tasks of taxation, the application of the Indonesian Government Regulation No. 46 Year 2013 should consider ratios of the rate of profit and the condition of inputs company.

**The Tax System for SMEs**

Broadly speaking, the system of taxation of SMEs are divided into two groups, namely the standard system and the system presumptive regime regime. Standard regime applying the tax system for SMEs by not giving distinction tax treatment, while still providing a particular treatment is the simplification of the tax form, manner of payment, or to the tariff reduction. System standards regime for SMEs is generally applied in developed countries, where its SMEs have high administrative efficiency and has the ability to book-keeping adequate.

The tax system for SMEs else is special / presumptive regimes. In this system, the income tax is based on the presumption of SMEs imposed certain conditions on the taxpayer. Presumptive regimes usually used in countries where the majority of the tax payers is difficult for groups and resources administration that inadequate.



This study used a descriptive research metote where researchers tried to describe a phenomenon, event, events that occur at this time, in this case the application of the Indonesian Government Regulation No. 46 Year 2013 Through this study, researchers tried to describe the Indonesian Government Regulation No. 46 Year 2013 on associated with the ratio of total SME Benchmarking consisting of 5 stages with the amount of as much as 117 KLU Business Group consisting of:

- a. Stage 1 DGT Circular No. SE-96/PJ/2009 contains Ratio Total Benchmarking 20 KLU
- b. Stage 2 DGT Circular No. SE-11/PJ/2010 contains Ratio Total Benchmarking 31 KLU
- c. Stage 3 DGT Circular No. SE-68/PJ/2010 contains Ratio Total Benchmarking 31 KLU
- d. Stage 4 DGT Circular No. SE-105/PJ/2010 contains Ratio Total Benchmarking 20 KLU
- e. Stage 5 the DGT Circular No. SE-139/PJ/2010 contains Ratio Total Benchmarking 15 KLU

**Discussion**

Small and Medium Enterprises is a type of business that plays an important role in the Indonesian economy associated with the numbers very much. SMEs become a potential source of tax revenue. The application of a rule of taxation will affect the level of tax compliance, which in turn will have an impact on tax revenues from the sector. Profitable or not the application of Regulation No. 46 Year 2013 can diillustrasi as follows:

Table 1. Comparison of Rates of Income Tax Rules Old with New Regulations

OLD				vs	NEW	
Margin	x	12,5%		≈	Gross Income	x 1%
Gross Income	x	OPM*	x 12,5%			
Gross Income	x	8%	x 12,5%			

\*OPM = Operating Profit Margin

From the above it appears that the ratio calculation impartial limit value of Income Tax (VAT) rates between the old with the new tariff value lies in the ratio of 8% OPM, OPM if a business has more than 8%, the amount of income tax would be more profitable if you use the new tariff regulation, in this case the implementation of Regulation No. 46 in 2013, but for the businesses that have OPM value ratio of less than 8%, the amount of income tax to implement Regulation No. 46 Year 2013 will be harmed in other words the amount of income tax would be much higher. Therefore, the calculation above illustration shows a net profit margin of SMEs to be decisive whether related businesses will benefit from the enactment or even burdened with Government Regulation No. 46 Year 2013 Total Ratio Benchmarking consists of 5 stages which can give you an idea of the net profit margins of various types of business group .

Operating profit margin itself reflects the ratio between net income from operations to sales.

$$operating\ margin = \frac{operating\ income}{net\ sales}$$

The following list shows the total ratio benchmarking various ratios of net profit margins of various types of businesses.

Table 2. Total Ratio Benchmarking 20 KLU based DGT Circular Letter No. SE-96/PJ/2009

1. SE_96_PJ_2009		Type	YEAR		Average
NO	KLU		2006	2007	
1	15141	Industry	34,22%	34,22%	34,22%
2	15144	Industry	37,86%	37,86%	37,86%
3	15410	Industry	17,58%	17,58%	17,58%
4	15432	Industry	14,14%	14,14%	14,14%
5	16002	Industry	20,64%	20,64%	20,64%
6	16003	Industry	20,64%	20,64%	20,64%
7	21010	Industry	15,18%	15,18%	15,18%
8	22120	Industry	26,98%	26,98%	26,98%
9	24232	Industry	17,99%	17,99%	17,99%
10	25205	Industry	6,16%	6,16%	6,16%

11	32300	Industry	3,15%	3,15%	3,15%
12	34100	Industry	3,51%	3,44%	3,48%
13	35911	Industry	12,34%	12,34%	12,34%
14	45000	Service	24,92%	24,92%	24,92%
15	50101	Trading	4,36%	4,36%	4,36%
16	51391	Trading	6,85%	8,51%	7,68%
17	51430	Trading	7,82%	7,82%	7,82%
18	52111	Trading	3,31%	3,31%	3,31%
19	70101	Trading	19,53%	19,18%	19,36%
20	85113	Service	16,26%	16,26%	16,26%

Table 3. Total Ratio Benchmarking 31 KLU based DGT Circular Letter No. SE-11/PJ/2010

2. SE_11_PJ_2010		Type	YEAR			Average
NO	KLU		2005	2006	2007	
1	15211	Industry	16,59%	19,14%	18,38%	18,04%
2	15332	Industry	6,21%	6,21%	6,21%	6,21%
3	15422	Industry	43,48%	43,48%	43,48%	43,48%
4	15423	Industry	9,56%	9,56%	9,56%	9,56%
5	15540	Industry	15,55%	15,55%	15,55%	15,55%
6	19201	Industry	8,65%	8,65%	8,65%	8,65%
7	20211	Industry	5,52%	5,52%	5,52%	5,52%
8	20213	Industry	6,99%	6,99%	6,99%	6,99%
9	20294	Industry	12,21%	12,21%	12,21%	12,21%
10	22210	Industry	28,31%	28,31%	28,31%	28,31%
11	24131	Industry	10,03%	4,40%	9,52%	7,98%
12	24221	Industry	20,17%	20,17%	20,17%	20,17%
13	24241	Industry	15,99%	15,18%	13,29%	14,82%
14	24242	Industry	15,83%	15,73%	15,72%	15,76%
15	25111	Industry	8,95%	8,95%	8,95%	8,95%
16	25201	Industry	15,31%	15,31%	25,31%	18,64%
17	26412	Industry	23,71%	21,71%	21,71%	22,38%
18	29302	Industry	24,26%	24,26%	24,26%	24,26%
19	31300	Industry	5,49%	5,49%	5,49%	5,49%
20	35912	Industry	16,28%	16,73%	16,30%	16,44%
21	50401	Trading	2,03%	2,03%	2,03%	2,03%
22	51220	Trading	6,97%	6,97%	6,97%	6,97%
23	55210	Trading	9,43%	9,43%	9,43%	9,43%
24	55260	Service	10,10%	10,10%	10,10%	10,10%
25	65121	Service	32,41%	28,61%	29,02%	30,01%
26	65910	Service	54,03%	54,03%	54,03%	54,03%
27	66020	Service	90,80%	90,80%	91,48%	91,03%
28	66030	Service	16,96%	16,96%	16,96%	16,96%
29	74210	Service	29,78%	29,78%	29,78%	29,78%

30	92132	Service	22,65%	22,65%	22,65%	22,65%
31	92132	Service	31,65%	31,65%	31,65%	31,65%

Table 4. Total Ratio Benchmarking 31 KLU based DGT Circular Letter No. SE-68/PJ/2010

3. SE_68_PJ_2010		Type	YEAR			Average
NO	KLU		2005	2006	2007	
1	02020	Industry	21,94%	21,94%	17,18%	20,35%
2	13201	Industry	10,17%	13,12%	37,27%	20,19%
3	15491-a	Industry	3,99%	3,68%	3,68%	3,78%
4	15491-b	Industry	16,41%	14,76%	15,76%	15,64%
5	15497	Industry	16,08%	17,90%	15,24%	16,41%
6	17112	Industry	8,58%	8,58%	6,34%	7,83%
7	24110	Industry	10,41%	9,09%	7,20%	8,90%
8	24115	Industry	14,36%	12,60%	15,43%	14,13%
9	24122	Industry	16,65%	16,65%	16,65%	16,65%
10	25202	Industry	7,86%	9,80%	9,39%	9,02%
11	25206	Industry	9,05%	12,60%	10,70%	10,78%
12	26413	Industry	15,69%	15,69%	12,85%	14,74%
13	26423	Industry	13,01%	9,29%	9,39%	10,56%
14	27101	Industry	5,89%	4,88%	4,88%	5,22%
15	27102	Industry	10,45%	9,00%	7,53%	8,99%
16	27103	Industry	10,68%	10,69%	10,69%	10,69%
17	28992	Industry	16,78%	16,09%	18,55%	17,14%
18	29112	Industry	15,92%	15,92%	16,13%	15,99%
19	29230	Industry	19,38%	13,20%	13,20%	15,26%
20	29150	Industry	9,06%	9,06%	11,49%	9,87%
21	34300	Industry	15,72%	15,71%	17,01%	16,15%
22	40101	Industry	22,32%	43,78%	43,78%	36,63%
23	41000	Service	27,11%	28,58%	32,74%	29,48%
24	50301	Trading	8,35%	8,35%	6,71%	7,80%
25	51100	Trading	22,00%	22,00%	31,54%	25,18%
26	51399	Trading	16,33%	21,19%	21,19%	19,57%
27	52191	Trading	6,09%	6,56%	6,23%	6,29%
28	54220	Trading	12,85%	12,85%	12,85%	12,85%
29	54392	Trading	20,69%	20,69%	22,53%	21,30%
30	54500	Trading	10,72%	8,97%	8,97%	9,55%
31	65922	Service	25,34%	47,26%	47,26%	39,95%

Table 5. Total Ratio Benchmarking 20 KLU based DGT Circular Letter No. SE-105/PJ/2010

4. SE_105_PJ_2010		Type	YEAR			Average
NO	KLU		2005	2006	2007	
1	16001	Industry	25,49%	29,09%	33,65%	29,41%
2	16009	Industry	7,83%	7,83%	7,83%	7,83%
3	17113	Industry	7,52%	12,66%	11,21%	10,46%
4	24293	Industry	5,83%	5,83%	5,83%	5,83%
5	28993	Industry	5,58%	5,11%	5,94%	5,54%
6	29211	Industry	12,52%	12,52%	13,59%	12,88%
7	29263	Industry	12,18%	12,18%	12,18%	12,18%
8	31402	Industry	3,75%	3,75%	5,42%	4,31%
9	31501	Industry	11,97%	10,43%	13,56%	11,99%
10	31509	Industry	13,20%	15,37%	24,57%	17,71%
11	33201	Industry	11,56%	11,56%	9,76%	10,96%
12	35111	Industry	6,95%	6,95%	7,99%	7,30%
13	35112	Industry	21,90%	12,11%	23,11%	19,04%
14	35921	Industry	5,68%	7,15%	7,15%	6,66%
15	36101	Industry	15,13%	15,13%	16,94%	15,73%
16	36930	Industry	5,34%	5,34%	5,66%	5,45%
17	50200	Service	16,27%	16,27%	16,27%	16,27%
18	50302	Trading	10,66%	10,66%	8,44%	9,92%
19	50402	Trading	6,47%	6,47%	5,35%	6,10%
20	52332	Trading	20,17%	20,17%	14,84%	18,39%

Table 6. Total Ratio Benchmarking 15 KLU based DGT Circular Letter No. SE-139/PJ/2010

5. SE_139_PJ_2010		Type	YEAR			Average
NO	KLU		2005	2006	2007	
1	17134	Industry	8,46%	9,93%	9,93%	9,44%
2	22110	Industry	8,79%	12,52%	12,27%	11,19%
3	25112	Industry	4,46%	4,48%	4,46%	4,47%
4	28991	Industry	6,95%	6,16%	8,16%	7,09%
5	31201	Industry	10,29%	16,20%	16,20%	14,23%
6	35113	Industry	24,30%	21,53%	21,53%	22,45%
7	36102	Industry	7,00%	12,21%	6,35%	8,52%
8	36991	Industry	10,24%	9,95%	11,09%	10,43%
9	52339	Trading	10,91%	10,91%	10,91%	10,91%
10	53231	Trading	13,69%	13,66%	13,95%	13,77%
11	53220	Trading	6,59%	7,37%	7,37%	7,11%
12	53310	Trading	14,25%	14,25%	13,43%	13,98%
13	63440	Service	23,84%	21,88%	21,88%	22,53%
14	74930	Service	14,59%	14,73%	14,73%	14,68%
15	93010	Service	11,19%	21,35%	11,35%	14,63%



5 (Five) stages through the issuance of benchmarking ratios are 5 Circular 117 Business Group which according to the author can be grouped into 3 types of areas of the industry, trade, and services. From the 79 117 KLU KLU engaged in industry, 22 KLU engaged in trade and services in the field of 16 KLU.

Table 7. Recapitulation

Type	Sum	OPM Under 8%	% from each Type	% from All
Industry	79	19	24,05%	16,24%
Trading	22	9	40,91%	7,69%
Service	16	0	0,00%	0,00%
	<b>117</b>	<b>28</b>		<b>23,93%</b>

Of 79 KLU engaged in the industry there are 19 KLU or by 24.05% who have OPM under 8% or 16.24% of the existing 117 KLU, whereas of 22 KLU engaged in trade or there are 9 KLU 40.91 % who have OPM under 8% or 7.69% of 117 KLU, whereas of 16 KLU engaged in services there is KLU that have OPM under 8%.

When linked with SME taxation system, the imposition of income tax for SMEs may be imposed based on a presumption, in this case is the OPM / distribution of the profit margin on the SME. It is intended that the tax burden does not rise beyond the ability of the taxpayer. Determination of taxation beyond the ability of taxpayers can affect taxpayer compliance in paying taxes associated with self assessment system that relies on taxpayer compliance as one of the main factors of tax payments.

### Conclusion

From the discussion above, it can be seen that there is no KLU of field services aggrieved by the enactment of Government Regulation No. 46 Year 2013, this is very much different from many fields of trade affected or aggrieved by the implementation of PP No. 46 Year 2013, which reached 7.69% of 117 KLU contained Ratio Total Benchmarking according to the Director General of Tax Circular Letter.

### Recommendations

Recommendation that the author can give is the evaluation of the implementation of Government Regulation No. 46 Year 2013 that more attention or perhaps differentiate between services, trade, and industry so that these regulations in order to facilitate the implementation of tax payments will not be burdensome for SMEs.

Operating profit margin for SMEs can be one of the factors that need to be considered for determining income tax rates of SMEs. As models of presumptive taxation regime which SMEs may be subject to income tax based on a presumption (in this case OPM) to encourage the establishment of a fairer tax system and does not raise the possibility of a tax burden that exceeds the ability of the taxpayer.

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#### 2. Regulations

Government Regulation Number 46 Year 2013

Director General of Taxation Circular No. SE-96/PJ/2009

Director General of Taxation Circular No. SE-11/PJ/2010



Director General of Taxation Circular No. SE-68/PJ/2010

Director General of Taxation Circular No. SE-105/PJ/2010

Director General of Taxation Circular No. SE-139/PJ/2010