

Tax Literacy: Basic Tax Education for MSMEs in Cipayung District East Jakarta

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Abstract

Micro, Small, and Medium Enterprises (MSMEs) in Indonesia often face tax compliance. This problem is also experienced by MSME actors in Cipayung District, East Jakarta. A challenge addressed through a Community Service initiative aimed at strengthening foundational tax literacy. The program sought to enhance participants' understanding of tax regulations, improve documentation accuracy, mitigate penalty risks, and promote business resilience. Conducted by accounting faculty and graduate students from Universitas Pembangunan Nasional "Veteran" Jakarta, the initiative featured workshops on updated tax policies, supplemented by feedback collection via digital surveys. Participants also can consult on tax issues that they experience in their business practices. Results revealed that all participants were satisfied, with acknowledgment of the program's practical value and requests for follow-up training. This activity highlights the critical role of continuous tax education in fostering sustainable MSME development and compliance.

1. Introduction

The growth of Micro, Small, and Medium Enterprises (MSMEs) in Indonesia is very rapid and is the backbone of the national economy. This is because the contribution of MSMEs to GDP and labor absorption is very significant (Utami & Utomo, 2023). Quoted from the official website of the Directorate General of Treasury (DJPb) of the Ministry of Finance of the Republic of Indonesia, In 2023, MSMEs in Indonesia represent around 99% of businesses and contribute more than 61% to the country's GDP. They are also responsible for around 97% of domestic employment, confirming their role as the backbone of the local economy and overall national stability (DJPb, 2023).

However, despite their huge contribution, there are still many MSMEs who do not understand their tax obligations adequately. This low tax literacy creates a gap between the amount of economic contribution they make and the fiscal compliance that should be carried out. This is supported by data on Indonesia's low tax ratio. Based on DJPb (2023), in 2022 Indonesia's tax ratio was 10.39%, even Indonesia's position among ASEAN countries is quite far behind compared to Thailand (17.18%), Vietnam (16.21%), Singapore (12.96%), and Cambodia (12.04%). One of the main causes of Indonesia's low tax ratio is the very low tax revenue of the MSME sector.

The bookkeeping and taxation procedures of the MSME sector are far from standard due to limited resources and knowledge so that MSME tax compliance is low. This is not solely due to the intention to avoid taxes, but rather due to the lack of education and access to information regarding the tax system that is relevant to their business scale (Tiswiyanti, 2022; Agusti & Rahman, 2023; Lestari & Fuadah, 2025).

These phenomena highlight the importance of improving basic understanding of taxation is a strategic step to encourage broader and more sustainable tax compliance among MSMEs. A number of socialization and training programs have been implemented to address the challenges faced by MSME owners and employees in understanding accounting and taxation aspects (Pratama & As'ari, 2023; Suradi et al., 2022). These initiatives aim to improve tax compliance, improve financial recording systems, and strengthen overall financial literacy (Resmi et al., 2021). These training activities are generally carried out through lectures, demonstrations, and direct practice using accounting applications (Tarmidi et al., 2021; Suradi et

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al., 2022; Aerlangga & Putra, 2024). Although MSME actors generally understand that taxes play an important role in supporting development, they still face obstacles in the form of limited information from tax authorities and a lack of adequate human resources (Tarmidi et al., 2021; Sibarani et al. 2024). Therefore, educational efforts are important not only to overcome financial problems but also to encourage improved business performance and sustainability. Mastery of these skills enables MSMEs to prepare accurate financial reports, manage cash flow better, and fulfill tax obligations which are crucial aspects in building a sustainable business.

Cipayung District, East Jakarta, consists of eight sub-districts and is home to various types of MSMEs engaged in the Betawi culinary sector, fashion, herbal products, and handicrafts. This diversity of businesses is supported by various initiatives, one of which is the Jakpreneur Festival, which aims to strengthen local economic resilience by providing promotional and sales space for MSME actors and increasing their exposure in the Jakarta market. Based on information from the official website of [the East Jakarta City Administration Government \(2021\)](#), as many as 30 MSMEs from the Cipayung area participated in the Jakpreneur Festival in 2021, reflecting the growth of the MSME sector in the midst of the post-pandemic recovery process. Although MSME activities in Cipayung are quite dynamic, business actors still face various challenges, especially in terms of increasing competitiveness and expanding market access. One of the main obstacles is the lack of understanding of financial management, basic accounting, and regulatory obligations such as taxation. Given the strategic role of MSMEs in supporting the local economy, efforts to bridge this knowledge gap are key to creating growth and sustainability of the entrepreneurial ecosystem in Cipayung District.

According to an interview with Mr. Eddy Sofyan Latief as the Head of the Economic and Development Section of Cipayung District, MSMEs in Cipayung District often face challenges in complying with tax regulations that can hinder the growth and sustainability of their businesses in the long term. Many MSMEs in Cipayung do not have the basic knowledge needed for effective financial recording and tax reporting, thus hindering access to formal financial services and limiting their potential to grow.

In 2025, the PkM activity implementation team also conducted socialization regarding basic accounting ([Surbakti et al., 2025](#)). The results of measurements through pretests and posttests showed that this activity had succeeded in increasing the basic accounting knowledge of the participants. This activity is a strategic initial step before proceeding to the next stage, namely socialization regarding basic taxes. Understanding accounting is an important foundation that must be possessed first by the community in order to be able to understand the concept of taxation more comprehensively and applicatively. In addition, from the feedback given from the socialization of basic accounting, most participants expressed their desire for this activity to be continued with basic taxation material, considering the close relationship between accounting and tax obligations that they often face in daily economic activities. This also shows the enthusiasm and need of the community for increasing sustainable financial literacy. Therefore, the socialization of basic taxation for micro, small, and medium enterprises (MSMEs) in Cipayung District, East Jakarta in 2025 is one of the urgent needs for the community in the area.

In order for taxation material to be well understood by participants, an educational approach that is simple and applicable is needed so that it can be an effective means of increasing tax literacy among business actors ([Fariana et al., 2023](#)). Based on this background, the main objective of this activity is to provide basic taxation training to MSME actors in Cipayung. It is hoped that this activity can empower participants to understand the functions and regulations of taxation that are relevant to their business, carry out tax obligations properly, and strengthen the potential for growth and sustainability of the businesses they manage.

2. Method

The steps taken in providing socialization to MSME actors in Cipayung, East Jakarta in increasing understanding of basic taxation are carried out through three main stages, namely Preparation, Implementation, and Reporting and Dissemination of Activities.

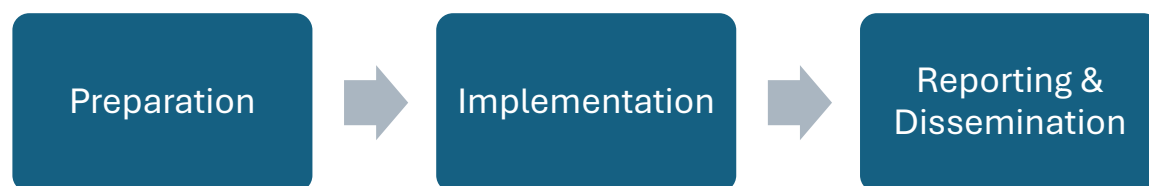


Figure 1. Stages of Community Service Activities

Preparation Stage

In this initial stage, a survey and field observation are conducted to understand the conditions and needs of the target community. The results of the observation become the basis for formulating problems and action plans to be carried out. After that, planning and promotion of training activities are carried out, as well as the formation of a community service implementation team that will be responsible for setting the goals, targets, activity timeline, and success indicators based on the identified problems, coordinate with partners and stakeholders; prepare materials, modules to ensure the sustainability of the entire series of activities.

Implementation Stage

The main activities of this Community Service are providing socialization, simulations, and discussion forums. Basic tax socialization as a method of Community Service (PkM) activities is very important for MSME actors because it helps bridge the gap in their knowledge and understanding of tax obligations (Resmi et al., 2021; Lasmini et al., 2022; Fuadi et al., 2025; Oktaviano et al., 2025). Many MSME actors in Indonesia do not yet have adequate literacy about the tax system, both in terms of recording, reporting, and calculating taxes. This condition has an impact on the low level of tax compliance, which ultimately affects the fiscal contribution of the MSME sector nationally.

Before the socialization began, the community service implementation team conducted short interviews with several participant representatives to explore participants' understanding of MSME taxation. Furthermore, socialization materials were provided along with an interactive question and answer session, especially regarding the basics of accounting and taxation (Safitri et al. 2023; Suhendar et al. 2024). Unlike the basic accounting socialization that had been held previously, in the basic taxation socialization, the community service team did not conduct a pretest and posttest after the material presentation session but instead opened a discussion forum and direct consultation for participants regarding requirements, calculations, and other problems in the field of taxation based on events or transactions of each participant that occurred in their business in the real world. After completion, participants were asked to fill out a feedback form to assess the extent to which the material was absorbed and the effectiveness of the delivery.

Reporting and Dissemination Stage

This activity is closed with the preparation of a report on the implementation of PkM, which summarizes the entire process and results of the activity. In addition, as a form of scientific contribution, scientific articles are prepared and published based on experience and data from the implementation of PkM, for wider dissemination to the academic community and the general public.

3. Result and Discussion

This Community Service Program (PkM) includes counseling activities and direct mentoring through question and answer sessions regarding the basics of taxation aimed at Micro, Small, and Medium Enterprises (MSMEs) in Cipayung District, East Jakarta. This activity also emphasizes the practice of implementing basic taxes and providing guidance on simulations of calculating MSME taxes as an effort to support the development of their businesses.



Source: Processed data (2025)

Figure 2. Financial recording and financial report preparation activities by participants

Based on Figure 2, it can be seen that although the majority of participants (around 60%) have recorded their finances and prepared financial reports, only around 20% of them have prepared them in accordance with applicable accounting guidelines or standards. The confirmation results show that the main obstacle is because most participants do not have an educational background in accounting or taxation. In addition, they have never participated in training or socialization related to basic taxation. This information is an important consideration for the PkM implementation team to adjust the material and delivery methods to make it easier to understand and in accordance with the conditions of the participants.



Figure 3. Opening remarks by Sofyan Latief, S.H., as Head of the Economic and Development Section of Cipayung District

Basic knowledge of taxation is crucial for MSMEs in Cipayung District to support sustainable business growth and improve compliance with tax obligations. A good understanding of taxation can also strengthen financial governance within the scope of MSMEs. However, the biggest challenge faced by local MSMEs is the minimal understanding of taxation concepts and the difficulty in aligning financial reports with applicable tax provisions. So far, several trainings have been held for MSMEs, but generally focused on developing soft skills and using financial reporting applications. There are not many trainings that specifically discuss basic taxation, so many MSMEs have not been able to apply it directly in their daily financial activities.

This socialization activity was carried out in two main stages: (1) interactive seminars that include simulations and discussions to deepen participants' understanding of the basic principles of taxation and discussion forums based on real case studies of participants' business activities as a means of contextual learning, and (2) Collecting feedback from participants.

3.1. Implementation of Socialization, Simulation, and Discussion

This stage is the core stage of the implementation of Community Service (PkM) activities that focus on delivering materials and assistance related to basic understanding of taxation, especially for Micro, Small, and Medium Enterprises (MSMEs). In this session, participants gain important knowledge about tax rights and obligations as well as an introduction to the latest tax rules and regulations relevant to their business activities.

The socialization material was opened with an introduction to the income tax rate structure (PPh) for MSMEs in Indonesia, which specifically refers to the latest provisions in Government Regulation of the Republic of Indonesia Number 55 of 2022 concerning Adjustments to Final Income Tax Regulations for MSMEs. This regulation replaces PP No. 23 of 2018, by emphasizing that the final tax rate of 0.5% of annual

gross turnover is imposed on individual and corporate taxpayers with a turnover of not more than IDR 4.8 billion per year. In this case, participants are invited to understand the categories of taxpayers who are entitled to use this rate, including individual business actors, cooperatives, and other small business entities.

Next, the material includes an explanation of the types of taxpayers, both individuals and corporations, as well as the provisions that must be met to take advantage of the simplified final tax scheme. Emphasis is placed on administrative compliance, such as the obligation to have a Taxpayer Identification Number (NPWP), reporting Tax Returns (SPT), and recording business turnover in an orderly manner. An educational approach is carried out through the presentation of interactive quizzes and case study scenarios, which aim to test participants' understanding in calculating the amount of tax based on real case examples that are adapted to the context of MSMEs.



Figure 4. Implementation of Socialization, Simulation, and Discussion with Participants

Practical examples used include tax calculation simulations based on various levels of business turnover, as well as simple recording of tax obligations using an easy-to-understand format. This is important to improve participants' tax literacy, as well as to help them prepare themselves for real tax obligations. Participants' enthusiasm for this material is quite high, as seen from their activeness in the question and answer sessions and group discussions.

Overall, this stage not only provides basic theoretical knowledge, but also instills practical skills that can be directly applied by MSME actors in their daily operational activities. With this foundation of understanding, it is hoped that MSMEs will be able to improve tax compliance and create healthier and more sustainable business management ([Muamarah et al. 2021](#); [Prabasari et al. 2022](#)).

In this community service activity, participants not only received socialization, but were also involved in practical simulations covering important aspects of taxation. They practiced recording financial transactions and then studied the tax calculations. This approach allowed participants to apply what they learned in realistic scenarios, thus increasing their understanding. The session ended with a discussion session with other participants and also the resource person, where participants showed high enthusiasm, asking questions about the tax challenges they face in their daily business operations. Many questions focused on practical issues related to real transactions. The combination of simulation and discussion provided a deeper understanding for participants, ensuring they can apply these skills effectively outside the session.

In the discussion forum, information was obtained that the low tax compliance of MSMEs, especially in Cipayung District, was not solely caused by the intention to avoid taxes, but rather due to a lack of understanding of the tax system, such as the absence of tax provisions where MSMEs must record and book their financial transactions properly. In addition, the perception that their businesses are still small and not taxable is also a common reason. Other causes are administrative complexity, lack of technological support, and low trust in the benefits of paying taxes to the government. Therefore, increasing tax literacy,

simplifying procedures, and transparency in tax use are important steps to encourage MSME fiscal compliance ([Resmi et al. 2021](#); [Sunarti & Kurnianingsih, 2025](#)).

3.2. Collecting Feedback from Participants

The results of this Community Service activity can be a reinforcement of the results of previous Community Service activities. Previous community service activities have focused on disseminating tax knowledge to various groups. This initiative aims to increase understanding of entrepreneurship, tax regulations, and financial management among small business owners. This program uses a workshop method by providing training sessions and case studies to educate participants about tax obligations and the importance of tax compliance by utilizing information technology. The target audience includes PKK members, MSME owners, and members of religious communities. The results showed a positive response from participants, with an increased understanding of tax reporting ([Pratama & As'ari, 2023](#); [Suradi et al., 2022](#); [Tarmidi et al., 2021](#)).

Feedback and/or Suggestions for PKM Implementation

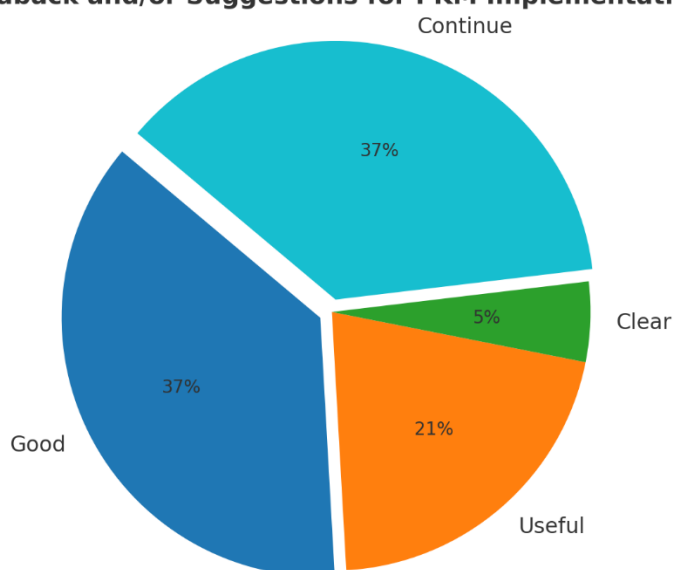


Figure 5. Feedback for the Implementation of PkM Activities from Participants

Based on the results of collecting feedback from participants, the pie chart shows that the implementation of Community Service (PkM) activities received a very positive response. As many as 37% of participants considered this activity **“good”**, reflecting general satisfaction with the implementation, materials, and delivery methods used. In addition, 21% of participants stated that this activity was **“useful”**, indicating that the information presented was relevant and provided added value to participants, especially in the field of basic accounting and taxation.

Although only 5% of participants stated that the material presented was **“clear”**, this still reflects a good understanding of the contents of the material from some participants. Interestingly, 37% of participants also gave suggestions for similar activities to be **“continued”**, indicating enthusiasm and the need for further activities in the future, especially on more specific topics such as taxation. Overall, these responses illustrate that PkM activities were not only well received, but were also considered important to continue as a form of real contribution to improving public taxation literacy. By increasing the knowledge and understanding of MSME actors regarding tax regulations and obligations, their level of compliance in carrying out tax obligations will also increase, because awareness and ability to fulfill fiscal responsibilities will be better and more focused ([Thelmalia, 2023](#); [Nofitasari & Tomy, 2025](#)).



Figure 6. Suggested Next Training Topics

The majority of participants, namely 75%, expressed their desire for PkM activities to be continued, especially in the form of mentoring or direct practice involving recording real transactions that occur in their daily business activities. As many as 13% of participants suggested that the next socialization material cover more in-depth or different topics related to accounting and taxation. Meanwhile, a small number of participants suggested that the duration of the activity be extended and the method of delivering the material be made more interactive and interesting. These findings reflect the increasing awareness and concern of participants regarding the importance of accounting records and preparation of financial reports for business continuity. In addition, this also shows that MSME actors are beginning to understand the importance of compliance with tax obligations.

4. Conclusion

Micro, Small, and Medium Enterprises (MSMEs) play an important role in supporting the Indonesian economy. However, MSMEs still face various challenges, especially in tax compliance. One of the main causes is The low tax revenue from the MSME sector is caused by limited knowledge and access to tax information that is appropriate to their business scale. This condition is also found in MSME actors in Cipayung District, East Jakarta.

As an effort to answer this problem, Community Service (PkM) activities were carried out in the form of socialization and training on the basics of taxation. This activity began with identifying needs and challenges through analysis of previous PkM results and interviews with MSME actors. Furthermore, training activities were carried out using the method of delivering materials, simulations, and discussion forums. The aim is to measure the increase in participants' understanding of the theory and application of tax calculations in the real world after participating in a series of activities.

From the results of the simulation and discussion forum, an increase in the participants' understanding can be seen. Although this increase is not yet optimal, it indicates a positive impact on participants' understanding, especially with limited training time and participants' backgrounds with minimal experience in accounting and taxation. From the discussion, it was also found that the low tax compliance of MSMEs, especially in Cipayung District, was not solely caused by the intention to avoid taxes, but rather due to a lack of understanding of the taxation system. This can be a topic for further research to find solutions to improve MSME tax compliance in Indonesia.

In addition, the survey results showed that all participants were satisfied with the training and considered it useful. Many of them proposed the need for further training that includes further taxation material based on real business transactions.

Overall, this PkM activity succeeded in providing participants with a better basic understanding of the basics of taxation. The combination method of socialization, simulation, and discussion has proven effective in building the initial competencies of MSMEs. However, in order for the training results to be more optimal, there are several recommendations for the implementation of subsequent activities. First, the duration of the training needs to be extended so that participants have enough time to study the material, especially the technical and complex parts. Second, it is necessary to develop simpler and more accessible materials,

such as practical guides or interactive learning media. Third, holding mentoring sessions within a certain period of time to ensure that participants understand the application will greatly assist participants in applying theory to daily business practices.

Positive feedback from participants and enthusiasm for further training indicate that there is a great opportunity to develop a more structured and sustainable training program. By accommodating these needs, the PkM implementation team can increase the impact of the training and support MSMEs in implementing tax principles directly in their business operations.

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