



Technical Guidance on Personal Taxation of Indonesian Young Entrepreneurs Association (HIPMI) of Pandeglang Regency

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Abstrak

Hipmi adalah organisasi para pengusaha muda Indonesia yang bersatu dengan maksud dan tujuan mendorong, berperan serta dalam mengembangkan jiwa kewiraswastaan di kalangan generasi muda. Kegiatan Bimbingan Teknis ini bertujuan untuk mengenalkan Pajak Orang Pribadi kepada pengusaha muda Indonesia di kabupaten pandeglang, kegiatan ini juga menambah wawasan para pengusaha terhadap perpajakan dan menambah kesadaran pajak. Metode pelaksanaan kegiatan ini adalah mendata pengusaha muda yang tergabung di HIPMI dengan mengelompokkan usaha karena masih terdapat kurangnya pemahaman tentang perpajakan orang pribadi dari tahapan perhitungan, pembayaran sampai dengan pelaporan.

Kata kunci: pajak orang pribadi, bimbingan teknis pajak, HIPMI

Abstract

Hipmi is an organization of young Indonesian entrepreneurs who are united with the aim and purpose of Encouraging, participating in developing the entrepreneurial spirit among the younger generation. This Technical Guidance activity aims to introduce Personal Taxes to young Indonesian entrepreneurs in Pandeglang Regency, this activity also increases entrepreneurs' knowledge of taxation and increases tax awareness. The method of implementing this activity is to record young entrepreneurs who are members of HIPMI by grouping businesses because there is still a lack of understanding about individual taxation from the calculation, payment to reporting stages.

Keywords: Individual tax, Tax technical guidance, HIPMI



Introduction

This awareness of paying taxes does not only lead to an attitude of obedience, obedience and discipline, but also a critical attitude towards taxation. The more advanced the people and their government, the higher the awareness of paying taxes, but they don't just stop there, they are even more critical in addressing tax issues, especially on policy material in the field of taxation, for example the application of tariffs, tax imposition mechanisms, regulations, conflicts of practice in the field. and the expansion of its subject and object regarding the calculation, payment and reporting. People in developed countries have indeed felt the benefits of the taxes they pay. The fields of health, education, social and transportation facilities and infrastructure which are quite advanced as well as the operational costs of state apparatus come from their taxes. free medical services,

History The first was the establishment of HIPMI on June 10, 1972, which was spearheaded by a group of businessmen at that time, Ir. Aburizal Bakrie and other entrepreneurs. The hipmi organization itself was formed so that it can be equal to the level of international young entrepreneurs. Hipmi is an organization of young Indonesian entrepreneurs who are united with the aim and purpose of encouraging, participating in developing the entrepreneurial spirit among the younger generation. Young entrepreneurs to be more creative and creative in the field of business. The aims and objectives of this organization are to foster, advance and develop the young generation of entrepreneurs to become professional, strong and resilient entrepreneurs in the business sector they are engaged in,

This young entrepreneur has explored his creativity in terms of small to large scale entrepreneurship, it is hoped that these young entrepreneurs in Indonesia are not less competitive with senior entrepreneurs in Indonesia, not always in terms of experience that has been in the business world for a long time, but these young entrepreneurs are expected to have a color strategy. new, cutting-edge technology in the business world.

In terms of taxation, how do these young entrepreneurs understand the importance of taxation in the business world in tax awareness by providing updated information in the field of taxation, tax regulations that change frequently, not a few young entrepreneurs do not want to know about the importance of taxation, so questions often arise from the public. these young entrepreneurs about what tax contributions they pay to the State. They often don't get the explanation or information they need, except for some of them who are interested in studying tax concepts and theories in more depth. Although currently the government has made several new breakthroughs in socializing the role of tax collection to the public, for example progress in the form of tax socialization.

Table 1. Target Group, Potential/Problems From Various Aspects, and Solutions Offered

Group Target	Potential/Problem From Various Aspects	Solutions Offered
HIPMI Pandeglang Regency	<ul style="list-style-type: none"> • There is still a lack of understanding of taxes for HIPMI Entrepreneurs in Pandeglang Regency • Pandeglang Regency HIPMI entrepreneurs are still not adept at calculating taxes on their business income • Pandeglang Regency HIPMI entrepreneurs are not yet proficient in depositing and reporting taxes on their business income using the e-filling system. 	<ul style="list-style-type: none"> • Tax Education and Assistance for HIPMI Entrepreneurs in Pandeglang Regency • Training and assistance on how to make NPWP • Training and assistance in calculating tax calculations for HIPMI entrepreneurs in Pandeglang Regency • Technical guidance on training and assistance on how to deposit and submit taxes for HIPMI entrepreneurs in Pandeglang Regency

Implementation Method

The method used for young entrepreneurs who are members of the Indonesian Young Entrepreneurs Association (HIPMI) of Pandeglang Regency adds insight and competence in the field of taxation, especially individual PPH.

1. The first stage is socialization, insight, education on personal income tax taxation for young Indonesian entrepreneurs in Pandeglang Regency who are members of HIPMI
2. The second stage provides technical guidance on personal income tax training from the calculation, payment to reporting stages of personal income tax. The practice is carried out through training and assistance in tax calculations, tutorials on tax payments and training on tax reporting with the e-filling system. The practical method is carried out by inviting the Indonesian Young Entrepreneurs Association (HIPMI) of Pandeglang Regency to directly carry out the stages in fulfilling tax obligations which aim to see how far the absorption capacity of each participant is in receiving the material that has been submitted. The discussion activity was chosen as a technique for delivering information in order to create effective two-way communication and effective delivery of information.

Results and Discussion

In the Technical Guidance for Personal Income Tax, an initial meeting was held with the HIPMI management in Pandeglang to ensure the partnership between the service team and partners, knowing the extent of tax information related to Personal Income Tax.



Figure. 1 meeting with HIPMI Pandeglang management

From the observations obtained from the HIPMI Pandeglang management regarding taxation and in particular about the stages of calculating individual PPH rates, there are still many young entrepreneurs who are members of HIPMI who do not know about the calculation rates until the importance of reporting which can now use digital systems, such as e-billing, e-filling at djp Online.

This service activity was initiated by conducting socialization prior to technical guidance regarding the role of the business engaged in by young entrepreneurs in development, so as to increase awareness and knowledge of MSME actors, especially here is HIPMI in Pandeglang Regency regarding their role in the importance of taxes in state development.

So this activity provides insight into tax compliance by providing technical guidance on taxation, especially personal income tax. In addition, it provides an understanding of the benefits and advantages that can be felt by young business actors and can help the businesses they are running, including:

1. Make it easier in terms of tax administration
2. Increase business credibility so as to add value to the business, increase trust in external parties
3. Better financial management

The next stage after providing material by the resource team of this dedication, the provision of this material begins with making NPWP, calculating tax rates, payments through bank tellers, post offices, mobile banking, internet banking, up to reporting that can be accessed on the online DGT page then go to e-filling page.



Figure 2. Providing Personal Income Tax Material

The service team provides training in several stages from registering to the online DJP page, user id at online DJP, forgetting email to forgetting Efin.



Figure 3. Providing Technical Guidance to Pandeglang Young Entrepreneurs (HIPMI)

Conclusion

This service activity aims to provide insight into Taxation, especially Personal Income Tax to the Young Entrepreneurs Association (HIPMI) of Pandeglang Regency in order to encourage tax awareness.

The conclusions of this community service activity are:

1. This service activity can create an understanding of personal income tax taxation among young entrepreneurs in Pandeglang Regency.
2. This service activity can increase the knowledge of young entrepreneurs in Pandeglang Regency regarding tax calculations and reporting using the e-filing system.

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