



Training Final Income Tax Calculation for MSME WITA Jakarta, According to PP 55/2022

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Abstrak

Terbatasnya Sumber Daya Manusia pada UMKM berdampak pada rendahnya kepatuhan Pajak UMKM, sehingga kegiatan sosialisasi perlu dilakukan Pemerintah sebagai Regulator, maupun pihak lain. Kegiatan pengabdian masyarakat ini bertujuan untuk menambah literasi perpajakan UMKM anggota WITA Jakarta. Kegiatan ini dilaksanakan dengan metode sosialisasi, praktik, pendampingan dan evaluasi, pada Bulan Februari 2023 hingga akhir Juni 2023 dalam bentuk luring (offline), daring (online) hingga hybrid, dengan peserta sebanyak 268 peserta secara keseluruhan. Dari kegiatan ini diketahui bahwa banyak peserta yang tidak tahu aturan terkait Pajak Penghasilan UMKM terkiini yaitu Peraturan Pemerintah Nomor 55 Tahun 2022, termasuk cara menghitung Pajak Penghasilan UMKM. Hasil ini menjadikan dasar masukan bagi Pemerintah sebagai regulator ataupun akademisi dalam membantu meningkatkan literasi perpajakan UMKM, atau penelitian dalam menganalisis pengetahuan aturan Pajak UMKM.

Kata kunci: [*Pajak Penghasilan, UMKM, Pelatihan*]

Abstract

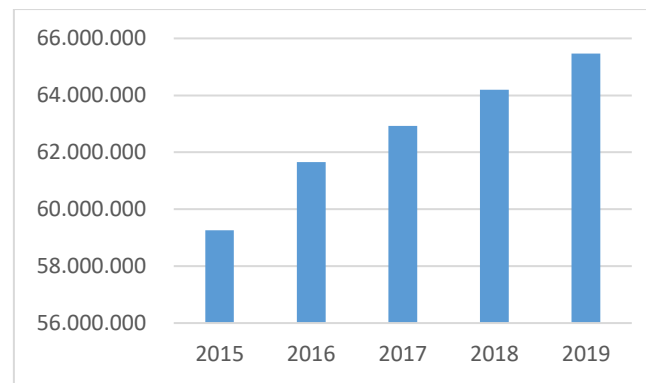
Limited Human Resources in MSMEs have an impact on the low compliance of MSME Taxes, so socialization activities need to be carried out by the Government as a Regulator, as well as other parties. This community service activity aims to increase the tax literacy of MSME members of WITA Jakarta. This activity was carried out using socialization, practice, mentoring and evaluation methods, from February 2023 to the end of June 2023 in the form of offline, online and hybrid, with 268 participants in total. From this activity, it is known that many participants do not know the rules related to the latest MSME Income Tax, namely Government Regulation Number 55 of 2022, including how to calculate MSME Income Tax. These results make the basis of input for the Government as a regulator or academics in helping to improve MSME tax literacy, or research in analyzing knowledge of MSME Tax rules.

Keywords : [*Income Tax, MSME, Training*]

Introduction

Micro, Small and Medium Enterprises (MSMEs) in Indonesia are growing rapidly from year to year and are a group that strongly supports the development of the Indonesian economy as a whole. The Indonesian Ministry of Cooperatives and SMEs stated that in 2017 alone in terms of quantity, MSME players controlled 99.99% of the market in Indonesia, namely 62.9 million units while the remaining 0.01% of the Indonesian market or only 5.4 thousand units were large businesses.





Sources: *Kementrian Koperasi dan UKM*

Figure 1. Amount of UMKM in Indonesia

From Figure 1 it can be seen that the number of MSME actors in Indonesia continues to increase. Generally, the MSME sector relies on the marketing and production teams only, so that recording and taxation are usually carried out simply or even unnoticed (Samsiah & Lawita, 2017). This has big risks in the future, especially in tax obligations. The case of an online merchant who received a tax bill of Rp. 35 million has grown recently in the world of social media (kompas.com, 2021), with a tax bill of that amount based on the final PPh rate of 0.05% according to Government Regulation Number 23 of 2018 then the online sales turnover of the merchant is Rp. 7 Billion for 2 Years.

Considering this, the tax accounting lecturers of Universitas Mercu Buana together with partners from the School of Management University Sains Malaysia have a moral obligation to assist the Directorate General of Taxes of the Republic of Indonesia in counseling the calculation of Income Tax based on Government Regulation Number 55 of 2022 which is the latest regulation for Income Tax, considering that Human Resources at the Directorate General of Taxes also have a limited number. This Community Service activity in 2023 is a continuation of the Community Service activities that were carried out in early 2022 to WITA Jakarta MSMEs. With this activity, it is hoped that micro, small and medium enterprises have knowledge of tax rules so that they can encourage tax compliance (Sarpingah, et al., 2017; Syahputra, 2019; Tarmidi, et al., 2017), especially in calculating Final Income Tax.

Based on these problems, it is necessary to hold informative and educational activities in terms of calculating MSME income tax. The activities to be carried out are expected to 1) Assist the Government in counseling tax regulations, namely PP 55 of 2022, and 2) Assist taxpayers, especially Micro, Small and Medium Enterprises (MSMEs) in carrying out their tax rights and obligations.

Based on the explanation above, it is deemed necessary to hold outreach activities by considering the following problems 1) Limited information about the latest tax regulations, especially PP 55 Year 2022, known by MSME players, 2) Limited understanding and ability of MSME actors in calculating MSME Income Tax.

After participating in this community service activity, the participants are expected to be able to 1) Know the rules of PP 55 of 2022 concerning Income Tax, and 2) Understand and be able to calculate MSME Income Tax.

The benefit of this community service activity is to provide knowledge and information about calculating Income Tax, especially for MSME members of WITA Jakarta. This is a form of organizational social responsibility as educators at

Universitas Mercu Buana, University Sains Malaysia, and WITA Jakarta to the community or as corporate social responsibility and responsibility as a good citizen in helping the Government increase state revenue from taxes. With the implementation of this activity, it is hoped that a harmonious family relationship will be established between the community as taxpayers and micro, small and medium entrepreneurs with Universitas Mercu Buana, University Sains Malaysia and WITA Jakarta as well as with the Directorate General of Taxes of the Republic of Indonesia and the Central Government as regulators.

Implementation Method

Community service activities with MSME participants who are members of WITA Jakarta are carried out for 5 months from February 2023 to June 2023 in few methods as follows:

Table 1. Implementation Method to be used

No.	Target	Implementation Methodology
1.	Socialization	explain Government Regulation (PP) number 55/2022 about Adjustment of Income Tax Regulations, especially about the final income tax for MSMEs, so as to increase participants' understanding and ability to comply with taxes (Herawati, et al., 2018; Tarmidi et al., 2021)
2.	Demonstration	Make an example of how to calculate final income tax based on PP 55/2022.
3.	Practice	Participants will be given the opportunity to practice calculating the final income tax. With this method, participants will understand better and can improve their ability to calculate final income tax (Nugraeni & Susilawati, 2020; Mintarti, et al., 2020)
4.	Question and Answer	Participants are given the opportunity to ask questions related to the calculation of final income tax. In addition to training, consultation or discussion in the form of questions and answers about taxation helps participants to be more open in understanding all the topics explained (Maghriby, et al., 2017; Rahmi, et al., 2020; Tarmidi et al., 2022)
5.	Assistance	This stage is carried out for 3-4 months in the form of consultation and assistance to participants in carrying out their tax obligations, especially in calculating their respective final income tax.
6.	Evaluation	This activity is more focused on reviewing the participants' understanding and ability to calculate the final income tax. Activity evaluation has a function as a process controller of the results of the activity program so that a systematic, effective and efficient activity program can be guaranteed. The evaluation of activities seeks to obtain information about the results of activities, also including feedback from socialization participants which is very helpful in improving activities through the questionnaire provided

Result and Discussion

Community service activities with MSME participants who are members of WITA Jakarta are carried out in 3 stages of activities, in addition to mentoring which is carried out for 5 months from February 2023 to June 2023. The 3 stages of activity are as follows:

- 1) Socialization and Counseling Activities, this activity is carried out in a hybrid manner with the following details:

Day, Date : Saturday, February 25, 2023
Time : 08.00 (WIB) - Finish
Location : Rayafood Restaurant (Condet, Jakarta)
Meeting ID Zoom : 82820463173 (Pass: 432621)



Figure 2. Socialization and Counseling Activities

- 2) Counseling & Mentoring Activities, this activity is carried out in offline seminar with the following details:

Day, Date : Sunday, March 12, 2023
Time : 08.00 (WIB) - Finish
Location : Office WITA (TB. Simatupang, Jakarta)





Figure 3. Counseling & Mentoring Activities

- 3) Webinar Activities, Forum Group Discussions & Closing PKM Activities 2022/2023, this activity is carried out in online webinar with the following details:
Day, Date : Sunday, June 18, 2023
Time : 08.00 (WIB) - Finish
Location : zoom meeting (ID 831 9200 3864, Passcode 856915)

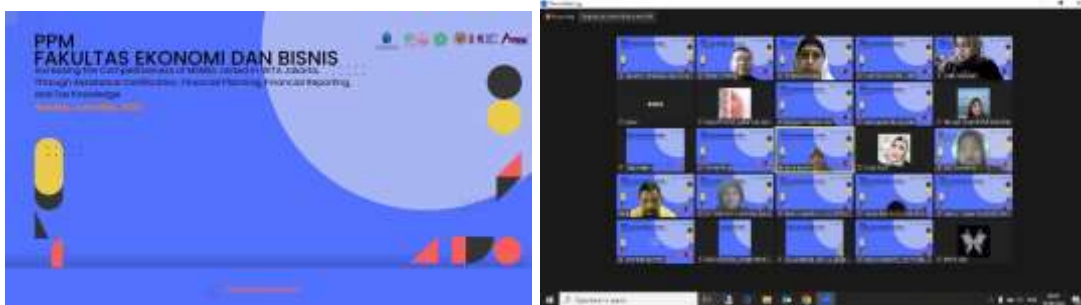


Figure 4. Webinar & Forum Discussion Group

The participants of this Community Service activity are MSME players, the majority of whom are individuals who are members of WITA Jakarta with a turnover of not more than 500 million in 1 year and are generally businesses that employ not too many human resources, such as culinary and fashion businesses. Due to limited human resources, MSMEs generally focus on production and sales, and do not pay much attention to accounting and taxation aspects due to ignorance and neglect.

From the results of discussions with MSME members of WITA Jakarta as webinar participants, it is known that these limitations are felt by the majority of participants, so socialization activities, mentoring in this community activity program are very useful.

Many participants do not understand how to calculate Income Tax in connection with their business, which is in accordance with the latest regulation, namely Government Regulation Number 55 of 2022, replacing Government Regulation Number 23 of 2018 and previously Government Regulation Number 46 of 2013. Participants also did not know that based on the latest rules, that turnover up to 500 million a year is not taxed, and a rate of only 0.5% is charged for turnover from 500 million to 4.8 billion a year.

Conclusion

With Community Service activities with the topic calculating final income tax to MSME'S who are members of WITA Jakarta, the following conclusions were obtained 1) there are still many participants who do not understand how to calculate income tax, especially for MSMEs, so many participants have never paid income tax and reported it, and 2) there are still many participants who do not know the rules

regarding MSME Income Tax, especially regarding the limit of 500 million that is not subject to tax so they only need to report it in the annual tax return.

Acknowledgments

This Community Service Activity (PKM) is a collaboration between Universitas Mercu Buana, University Sains Malaysia and WITA Jakarta. Apart from being a tridharma obligation of lecturers, this activity is in fact directly beneficial for activity participants in increasing participants' understanding of the material being socialized, in addition to increasing participants' awareness of tax rights and obligations related to their business.

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