



Training for Preparing, Filing and Reporting of Tax Return at WITA Jakarta

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Abstrak

UMKM (Usaha Mikro, Kecil, dan Menengah) di Indonesia berkembang pesat dari tahun ke tahun dan merupakan kelompok yang sangat mendukung perkembangan ekonomi Indonesia secara keseluruhan. Meski begitu, kepatuhan UMKM sebagai Wajib Pajak Orang Pribadi Bukan Karyawan cukup rendah, hal ini disebabkan terbatasnya sumber daya manusia yang dimiliki pelaku UMKM dalam memahami peraturan perpajakan dan melaksanakan kewajiban perpajakan termasuk dalam penyusunan pelaporan dan pelaporan SPT Tahunan. Karena keterbatasan tersebut, proyek Pengabdian Masyarakat ini dilakukan untuk meningkatkan literasi pajak UMKM WITA Jakarta, khususnya dalam penyusunan SPT Tahunan dan pelaporannya sehingga dapat membantu UMKM sebagai wajib pajak yang patuh dan membantu negara dalam menyebarkan informasi peraturan perpajakan untuk meningkatkan penerimaan pajak.

Kata kunci: *SPT Tahunan, UMKM, Pelatihan*

Abstract

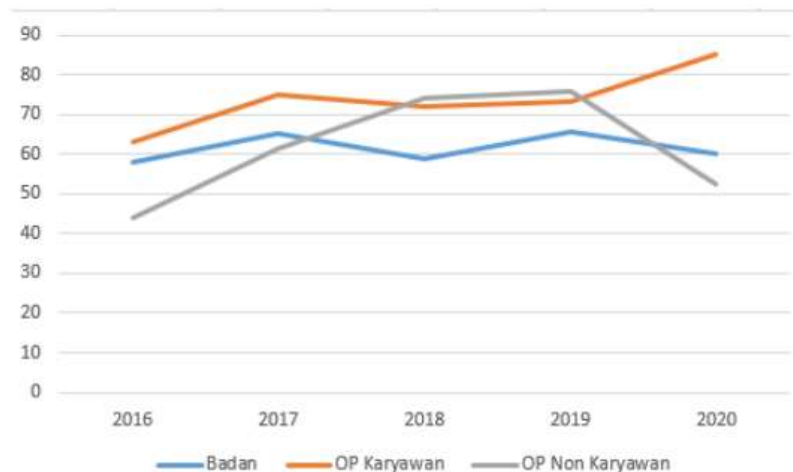
MSMEs (Micro, Small and Medium Enterprises) in Indonesia are growing rapidly from year to year and are a group that strongly supports the development of the Indonesian economy as a whole. Even so, the compliance of MSMEs as Non-Employee Individual Taxpayers is quite low, this is due to the limited human resources owned by MSME actors in understanding tax regulations and carrying out tax obligations including in the preparation of Annual Tax Return reporting and reporting. Due to these limitations, this Community Service project is carried out to raise WITA Jakarta MSMEs' tax literacy, especially in the preparation of the Annual Tax Return and its reporting so that it can help MSMEs as compliant taxpayers and assist the state in disseminating information on tax regulations to increase tax revenue.

Keywords : *Annual Tax Return, MSMEs, Training*

Introduction

Annual Tax Return (SPT) reporting is one of the obligations of taxpayers in accordance with Law Number 6 of 1983 which was last amended by Law Number 16 of 2009 concerning General Provisions and Tax Procedures. Individuals have the obligation to report Annual Tax Return no later than three months after the end of the tax year according to Article 9A paragraph (1) PMK 9 /PMK.03/2018. Even so, compliance with taxpayer SPT reporting in Indonesia is not that high, especially non-employee Individual Taxpayers.





Sources: Laporan Tahunan Direktorat Jenderal Pajak
Figure 1. Amount of Annual Tax Report in Indonesia

Based on these data, the level of compliance of taxpayer annual tax return reporting is still low, so it is necessary to do various ways both positively and negatively, both directly by the Government (Directorate General of Taxes) and other organizations, including universities.

Most individual taxpayers often experience obstacles in filling and submitting tax reporting letters as stipulated in the Annual tax reporting format, especially the Individual Tax Return form either in paper or electronic or e-form which has been introduced in recent years. The number of things that must be considered in filling out the tax report often makes taxpayers, especially Individual Taxpayers, experience difficulties in filling out and submitting their tax report notification letters as self-assessment adopted in taxation in Indonesia. It is not uncommon for the confusion of taxpayers filling out tax returns to be one of the obstacles to the low submission of tax notification letters as regulated.

As stipulated in the regulations, individual taxpayers have a means of reporting the calculation, and / or payment of income tax for one tax year through the annual tax notification form (Annual Income Tax Return) in the form of form 1770, form 1770 S and form 1770 SS, while specifically for taxpayers who have a business (such as MSMEs) using form 1770. The obligation to submit tax returns is in the form of monthly and annual tax returns. Every taxpayer must fill out the tax return correctly and completely and clearly, in Indonesian using Latin letters, Arabic numerals, rupiah / foreign currency units or foreign currencies approved by the Minister of Finance, and sign and submit it to the tax authority where the taxpayer is registered or other places determined by the Direktorat Jenderal Pajak. This means that taxpayers who must use bookkeeping then the annual tax return reported must be completed with financial statements. Generally MSMEs using simple bookkeeping the function of tax return is as a means to report and account for calculating taxes that are actually owed and reporting about:

1. Payment or repayment of taxes that have been carried out alone and / or through withholding or collection of other parties in 1 (one) Tax Year or Part of a Tax Year
2. Income that is a tax object and/or not a tax object
3. Assets and Liabilities; and/or

4. Payment from the cutter or collector regarding the withholding or collection of taxes of individuals or other entities in 1 (one) Tax Period in accordance with the provisions of tax laws and regulations.

The function of Tax Return can be illustrated in the following figure:

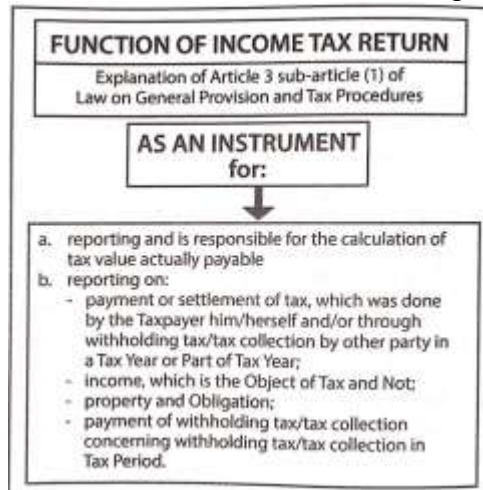


Figure 2 Function of Income Tax Return

The deadline for submitting monthly Tax Return is no later than 20th of the following month, while for annual income tax return for individual taxpayers is no later than three months after the end of the tax year. Especially for corporate taxpayers no later than four months after the end of the tax year.

To provide services to taxpayers, the tax authority has issued regulations on digital-based services. All types of services gradually seem to be digital-based, including services to MSMEs.

Implementation Method

The method of this Community Service activity is carried out through:

- 1) Socialization Method: which will explain regulation regulations on annual tax return reporting, from the Income Tax Law, Minister of Finance Regulation, to Director General of Taxes Regulation, so participants' understanding and ability to comply with taxes are increasing (Herawati, et al., 2018; Tarmidi, et al., 2021).
- 2) Demonstration Method: an example of how to calculate and report of annual tax report based on regulation.
- 3) Practice/Practice Methods: where participants will be given the opportunity to practice calculating and reporting annual tax returns online (djponline.go.id). In this way, it is expected to increase participants' understanding and improve their abilities (Nugraeni & Susilawati, 2020; Mintarti, et al., 2020).
- 4) Question and Answer Method: where participants are given the opportunity to ask questions related to annual tax report. 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).
- 5) Assistance: This phase is carried out over a period of 3-4 months, consulting and assisting participants in fulfilling their tax obligations, especially in completing and reporting the annual tax return.

Result and Discussion

Community service activities with MSME participants who are members of WITA Jakarta will be implemented in addition to mentoring in three phases of activities that will be implemented during a period of 5 months from February 2023 to June 2023. The three stages of the activity are as follows:

- 1) Socialization and counseling activities, this activity is carried out in a hybrid form 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 3 Socialization and Counseling Activities

- 1) 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 4 Counseling and Mentoring Activities

- 2) 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)

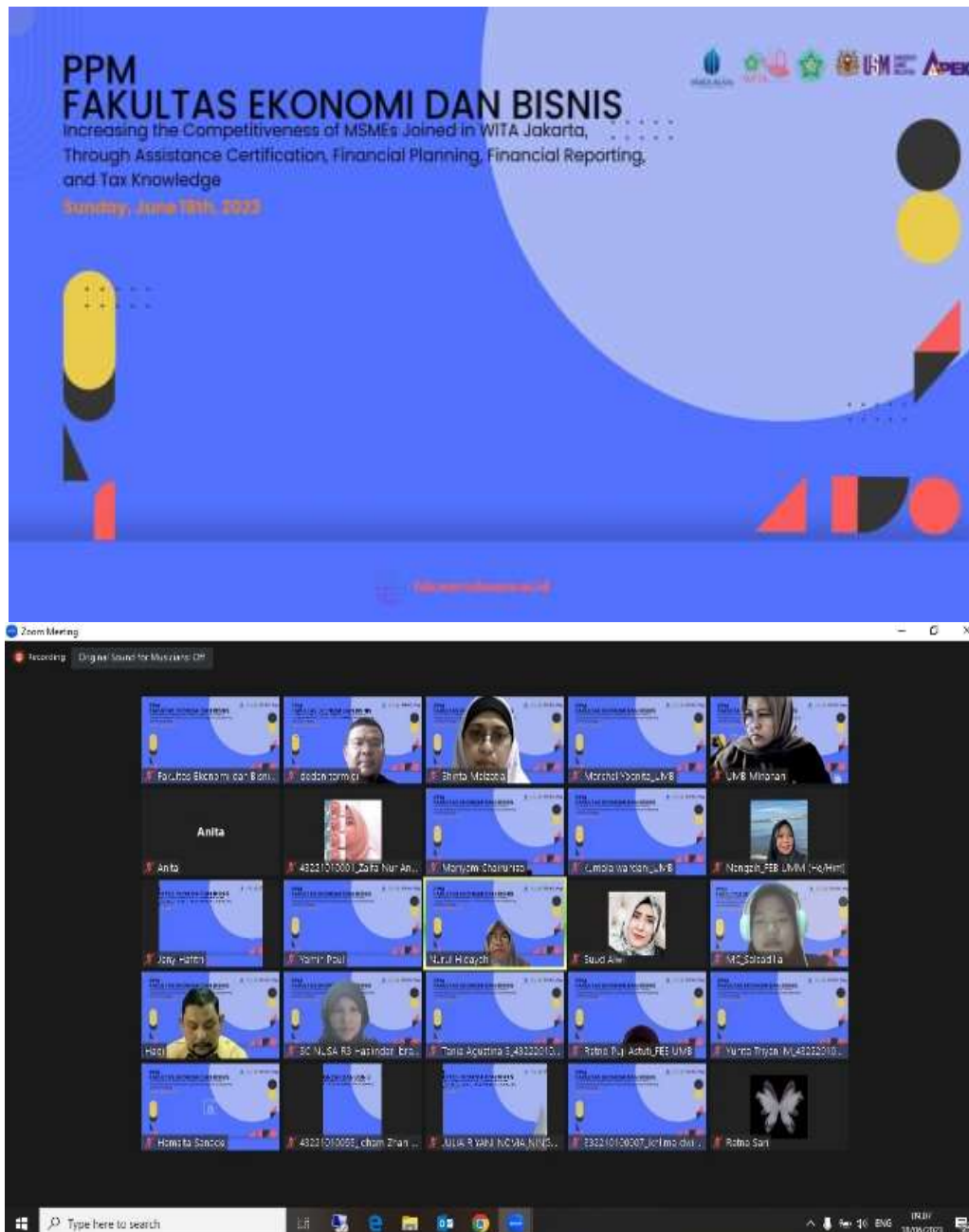


Figure 5 Webinar and Forum Discussion Group

The participants in this community service project are WITA association members, the majority of whom are MSME players with an annual revenue of less than IDR 500 million and are typically enterprises with a small workforce, such as restaurants and fashion shops. Due to a lack of human resources and ignorance or indifference, MSMEs typically place a greater emphasis on production and sales than accounting and taxation-related matters.

The majority of participants in the webinar conversations with MSME players who are WITA Jakarta members reported feeling these restrictions, therefore the socialization and mentorship activities in this community activity program are highly helpful.

Many participants are at danger of future tax audits and penalty fees since they do not understand how to compute their income tax and report it (Tarmidi et al., 2022).

Conclusion

The following findings were drawn from community service projects on the subject of helping MSMEs registered with WITA Jakarta to prepare their annual tax returns:

- 1) Particularly for MSMEs, there are still a lot of participants who don't know how to complete and submit tax returns, which results in a lot of participants who have never paid or reported any income tax.
- 2) There are still a lot of participants who are unaware of the regulations governing income tax for MSMEs, particularly with regard to the Rp 500 million threshold that is exempt from tax and simply needs to be reported in the yearly tax return.

Acknowledgments

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

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