



MSME Tax Socialization for Pakuncen Village Communities

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Abstrak

Dalam proses mewujudkan kepatuhan Wajib Pajak secara optimal untuk membayar pajak, tentu faktor yang menjadi dasar adalah kesadaran Wajib Pajak itu sendiri. Karena sesungguhnya kesadaran Wajib Pajak dalam membayar pajak merupakan kunci utama suksesnya program pemerintah dalam meningkatkan pendapatan negara melalui pajak. Sosialisasi pajak untuk Usaha Mikro, Kecil, dan Menengah (UMKM) sangat penting untuk membantu para pelaku usaha memahami kewajiban perpajakan mereka. Kegiatan sosialisasi Pajak UMKM dilaksanakan Metode yang digunakan dalam pengabdian masyarakat ini dilakukan dengan beberapa tahap, Tahap pertama yaitu melakukan identifikasi untuk mengetahui persoalan prioritas yang akan diselesaikan melalui pengabdian ini. Tahap identifikasi dilakukan dengan cara wawancara kepada UMKM Desa Pakuncen. Hasil dari kegiatan ini memperkenalkan Pajak UMKM kepada ibu-ibu yang mempunyai Usaha sehingga para warga di Desa Pakuncen sadar pentingnya perpajakan khususnya yang ibu-ibu sedang tekuni, dari sosialisasi ini ada beberapa peserta yang merasa antusias dengan pengenalan perpajakan ini karena menurut peserta sebelumnya belum pernah mengetahui akan adanya Pajak UMKM. Hal ini sangat membantu dan memotivasi warga setempat untuk lebih giat berwirausaha sehingga bisa meningkatkan dalam kewajiban perpajakan karena sebelumnya sudah dilakukan sosialisasi, kedepannya dilakukan pendampingan yang lebih berkelanjutan.

Kata kunci: *Sosialisasi, Pajak, UMKM*

Abstract

In the process of realizing optimal taxpayer compliance in paying taxes, of course the basic factor is the taxpayer's own awareness. Because in fact Taxpayer awareness in paying taxes is the main key to the success of government programs in increasing state income through taxes. Tax outreach for Micro, Small and Medium Enterprises (MSMEs) is very important to help business actors understand their tax obligations. The MSME Tax socialization activity is carried out. The method used in this community service is carried out in several stages. The first stage is identification to find out priority issues that will be resolved through this service. The identification stage was carried out by interviewing MSMEs in Pakuncen Village. The results of this activity introduced



MSME Tax to mothers who have businesses so that residents in Pakuncen Village are aware of the importance of taxation, especially for mothers who are working hard. From this socialization there were several participants who felt enthusiastic about the introduction of this taxation because according to the participants they had never before known about the MSME Tax. This is very helpful and motivates local residents to be more active in entrepreneurship so that they can increase their tax obligations because previously socialization has been carried out, in the future there will be more sustainable assistance.

Keywords: Socialization, Tax, MSMEs

Introduction

Micro, Small and Medium Enterprises (MSMEs) are the most strategic sector of the national economy, can have an impact on the lives of many people and can be the backbone of the national economy. (Muslim et al., 2024). MSMEs are also the largest group of economic entities in the Indonesian economy. The large number of micro, small and medium business owners, this not only provides benefits for MSME owners but also provides benefits for the surrounding community by expanding employment opportunities, can improve the local economy and can increase foreign exchange earnings for the country.

MSMEs in villages can be the main source of employment for local residents. With the existence of MSMEs, village communities can have the opportunity to work and generate income without having to leave far from home. MSMEs can help increase income for village communities by providing business opportunities and additional income. This can help reduce poverty levels in villages. The presence of MSMEs in villages can also encourage the development of infrastructure and supporting services such as transportation, communication and energy supply which can improve the quality of life of village communities as a whole. Therefore, MSMEs have a very important role in advancing the economy and welfare of village communities.

MSMEs have a close relationship with taxes because MSMEs also have tax obligations like other businesses. MSME business actors who make a profit from their business have an obligation to pay tax on the income they earn in accordance with the applicable tax regulations. This income tax is obtained on business profits from the income of MSME taxpayers after deducting expenses that can be deducted based on law. By understanding MSME tax, it is hoped that MSME business actors who have a turnover exceeding the limits determined based on tax regulations can carry out their tax obligations and contribute positively to the country's economic development.

In the process of realizing optimal taxpayer compliance in paying taxes, of course the basic factor is the taxpayer's own awareness. Because in fact Taxpayer awareness in paying taxes is the main key to the success of government programs in increasing state income through taxes. Tax outreach for Micro, Small and Medium Enterprises (MSMEs) is very important to help business actors understand their tax obligations. One of the things that causes tax contributions to be lacking from MSME actors is because their ability to carry out record keeping or bookkeeping and their lack of ability to carry out tax administration. (Ramdani et al., 2022). There are still many MSME business actors who do not understand how to pay taxes, because they do not understand the calculations and do not understand the turnover limits that must be taxed. (Puspanita et al., 2020). Therefore, it is necessary to carry out

outreach for MSME business actors. By holding socialization, MSME business actors are expected to be able to understand tax procedures, the benefits of paying taxes, and the consequences of non-compliance in carrying out their tax obligations. With good understanding, it is hoped that MSMEs can carry out their obligations properly and can support the development of the country's economy.

In the context of MSME tax, the government has issued the latest regulations regarding the annual turnover limit subject to MSME tax. Through the HPP Law (Harmonization of Tax Regulations) it can provide clarity regarding MSME tax obligations, tax procedures, as well as fair tax treatment for MSME business actors. With the issuance of the HPP Law, it is hoped that MSMEs can more easily understand and comply with their tax obligations without being burdened by rules that are complicated and difficult to understand for MSME business actors. Apart from that, this regulation can also help create a tax environment that is more conducive to the growth of MSMEs by providing appropriate tax incentives and paying attention to the characteristics and capabilities of MSME business actors. Having a turnover limit of IDR 500,000,000 a year without being taxed can make it easier for MSME business actors and can encourage MSME business actors to immediately move up in class. This can encourage the growth of MSMEs, increase tax compliance and support overall national economic development.

Implementation Method

The socialization of MSME taxes will only be carried out on MSMEs in Pakuncen Village, Bojonegara District, Serang Regency. The method used in community service is carried out in several stages. Identify the knowledge of MSME actors regarding the basics of taxation. The first stage is to identify to find out the priority problems that will be resolved through this service. The identification stage was carried out by interviewing MSMEs in Pakuncen Village. The second stage is to socialize the importance of taxes in helping the economy and developing infrastructure that can be used by the community. This stage aims to motivate and instill knowledge among MSME business actors in Pakuncen Village regarding their benefits and role in country development.

The next stage is socialization regarding MSME taxes. At this stage, it is carried out by providing material and continuing with the socialization of MSME taxes. The material presented at this stage is; 1) understanding MSME tax; 2) MSME tax rates and turnover limits subject to MSME tax and 3) MSME tax calculations. Two-way communication is part of discussion activities as a technique for conveying information so that the presentation of information is not boring.

Result and Discussion

Entrepreneurship is an effort to determine, develop, and then combine innovation, opportunities and better ways to have more value in life. Considering the large number of independent MSMEs in Pakuncen village, this is a driving force for carrying out entrepreneurship seminar activities. Apart from that, taxes are a factor that is no less important in life. Taxes are an obligation for every citizen. Targets and Objectives The targets of this activity are generally residents of Pakuncen village, especially business actors in Pakuncen Village. The aim of holding this entrepreneurship and tax seminar is to educate or provide insight for residents who have not yet been moved to become entrepreneurs and to develop or add innovation to businesses already owned by residents in Pakuncen Village.

This activity opens new insights or ideas for Pakuncen Village residents to

carry out business activities and also innovate products that have been sold by Pakuncen Village residents. It also makes people aware of how they are taxpayers. Some of the businesses owned by residents around Pakuncen Village are, sticky rice layers, Engkak cakes, crackers, while other businesses in the field of convection are making pillowcases and bolsters. Apart from culinary and convection, you can find many small independent stalls from residents of Pakuncen Village. Some of the products sold come from home products that are sold at the shop (consignment). Judging from the business aspect carried out by the majority of mothers, it is not always sustainable, it only requires orders, it is still dominated by the work of their husbands, such as laborers, public transportation drivers, farmers and other private employees. So in this activity there are many mothers who still don't understand the taxation of MSMEs because their businesses are not sustainable. The results of this activity introduced MSME Tax to mothers who have businesses so that residents in Pakuncen Village are aware of the importance of taxation, especially for mothers who are working hard. From this socialization there were several participants who felt enthusiastic about the introduction of this taxation because according to the participants they had never before know about the MSME Tax. After this activity the participants learned about the taxation process and the importance of taxes.



Figure 1. Tax Socialization

Conclusion

This activity provides an understanding regarding MSME Tax to Pakuncen Village participants, especially residents who have businesses in the culinary sector, home products and even the convection sector. Not only the female

participants but other residents such as youth and other residents are very enthusiastic about this activity. Pakuncen Village residents hope that this activity will be carried out not only in KKM but also in other forms of assistance. Because there are still many people who don't understand about taxation. This is very helpful and motivates local residents to be more active in entrepreneurship so that they can increase their tax obligations because previously socialization has been carried out, in the future there will be more sustainable assistance after residents who have businesses upgrade their businesses to an upscale business level.

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