



## **Socialization of Calculating Income Tax with The Method of Calculation of Net Income for MSMEs in Kembangan Selatan Village, West Jakarta**

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### **Abstrak**

Tujuan kegiatan PkM meningkatkan pemahaman Penghitungan PPh terutang, dan meminimalkan resiko pajak bagi WPOP UMKM. Permasalahan: 1). Banyak WPOP UMKM yang tidak menyadari bahwa insentif tarif untuk usaha tertentu dengan 0.5% telah berakhir. 2). Banyak WPOP yang tidak memahami jika berakhir pemanfaatan PPh Final, maka harus dilanjutkan dengan tarif normal dengan dasar perhitungan NPPN. 3). Menjaga keberlangsungan usaha UMKM dari pengenaan sanksi perpajakan akibat kurang memahami peraturannya. Solusi: Dengan metode penyuluhan lewat presentasi, tanya jawab, Demonstrasi lewat praktisi yang menjelaskan seputar peraturan Perpajakan diharapkan dapat menjadi Solusi: 1). Meningkatkan pemahaman WPOP UMKM terhadap penghitungan PPh yang menjadi kewajibannya, dan 2). memberikan pengetahuan tentang penghitungan DPP dengan metode NPPN bagi WPOP. 3). Memberikan pemahaman melalui contoh tentang proses, cara penghitungan PPh WPOP. Hasil Kegiatan: Dengan metode penyuluhan lewat presentasi, tanya jawab, demonstrasi lewat pemaparan materi secara langsung kepada peserta PkM WPOP UMKM, telah menjadi Solusi: 1). Menghasilkan WPOP yang mengetahui, memahami keberlanjutan cara menghitung Dasar Pengenaan Pajak (DPP) dengan metode NPPN dalam menghitung PPh WPOP UMKM. 2). WPOP UMKM menjadi terhindar dari resiko kesalahan menerapkan perhitungan PPh, 3). WPOP UMKM lebih patuh melaksanakan Hak dan kewajiban Wajib Pajak. 4). Memberikan kontribusi masukan kepada pihak pemerintah, akademisi, dan pihak lainnya.

**Kata Kunci:** *Sosialisasi, Norma Penghitungan, NPPN, WPOP UMKM*

### **Abstract**

*The purpose of the PkM activity is to increase understanding of the calculation of PPh payable, and minimize tax risks for WPOP UMKM. Problems: 1). Many WPOP UMKM are not aware that the tariff incentive for certain businesses with 0.5% has ended. 2). Many WPOP do not understand that if the use of Final PPh ends, it must be continued with the normal rate based on the calculation of NPPN. 3). Maintain the sustainability of MSME businesses from the imposition of tax sanctions due to a lack of understanding of the regulations. Solution: With the counseling method through presentations, questions and answers, demonstrations through practitioners who explain about Tax regulations, it is hoped that it can be a solution: 1). Increase the understanding of WPOP UMKM regarding the calculation of PPh which is their obligation, and 2). provide knowledge about calculating DPP with the NPPN method for WPOP. 3). Provide understanding through examples of the process, how to calculate WPOP PPh.*



*Activity Results: With the counseling method through presentations, questions and answers, demonstrations through direct presentation of material to WPOP UMKM PkM participants, it has become a solution: 1). Producing WPOP who know, understand the sustainability of how to calculate the Taxable Basis (DPP) with the NPPN method in calculating the PPh WPOP UMKM. 2). WPOP UMKM avoids the risk of errors in applying PPh calculations, 3). WPOP UMKM is more obedient in implementing the Rights and obligations of Taxpayers. 4). Providing input contributions to the government, academics, and other parties.*

**Keywords:** Socialization, Calculation Norms, NPPN, WPOP UMKM

## Introduction

The government provides tax rate incentives to assist, encourage community participation in formal economic activities, and be more equitable to individual taxpayers (WPOP) through Government Regulation (PP) number 23 of 2018 concerning Income Tax on income from businesses received or obtained by taxpayers who have gross circulation, as replaced by PP Number 55 of 2022 concerning Adjustments to Regulations in the Income Tax Sector.

Based on article 59 of PP No. 55 of 2022, it is explained that there is a certain period of time for the imposition of Final Income Tax with a rate of 0.5% on income from businesses received or obtained by domestic taxpayers who have a certain gross circulation. The certain period of time for the imposition of Final Income Tax in question is 7 (seven) tax years for WPOP, 4 (four) tax years for Corporate Taxpayers in the form of cooperatives, Limited Partnerships or Firms, and 3 (three) tax years for Corporate Taxpayers in the form of Limited Liability Companies (PT). If the time period as applied to PP No. 23 from 2018 to the end of 2024, then all WPOPs registered before the regulation was enacted ended in December 2024 during the period of utilizing the intended final PPh rate incentive, and must return to the implementation of PPh calculations at normal rates as stipulated in the Income Tax Law. For certain business WPOPs who do not keep books, they are required to make records as in Article 448 of PMK No. 81 of 2024. This has caused quite a few people to start experiencing confusion about how to calculate normally after the end of the period of utilizing tax rate incentives for certain businesses.

With limited knowledge and insight into updates on the development of tax regulations, of course this can have an impact on WP compliance and state revenues from taxes, so assistance is needed in the form of socialization and guidance on tax knowledge from various parties, especially calculating the tax of certain business WPOPs. One of the factors causing WPOP non-compliance is the lack of knowledge about tax rights and obligations. The knowledge in question includes how to calculate, deposit and report PPh at normal rates. Generally, MSMEs do not understand the benefits of fulfilling tax obligations, the procedures that must be followed (Setiawan et al, 2023).

The government continues to strive to improve taxpayer compliance with breakthroughs such as improving technological facilities and increasing taxpayer knowledge and others. However, until 2014 the compliance ratio had not yet reached expectations. The level of taxpayer compliance in Indonesia based on the submission of Tax Returns (SPT) from 2019-2023, when compared between data on the number of registered taxpayers, the number of active taxpayers, and taxpayers who submitted SPT, the tax compliance ratio from 2019 to 2023 is still at 86.97%, even the increase in the tax compliance ratio is relatively not too significant from year to year for the last 3 years (2021 to 2023).

Of course, there are many factors that cause taxpayer non-compliance in exercising their rights and obligations, and one of them is the lack of understanding of taxation on how to calculate, deposit and report income tax for individual taxpayers (MSMEs). The ability of MSMEs to know where to get sources of tax understanding is sometimes still confusing for WPOP. Based on interviews with the sub-district, it strengthens this suspicion by explaining that many MSMEs in the South Kembangan area are still unaware of the expiration of the Final Income Tax period for certain businesses. For this reason, assistance is needed from parties who can help socialize the Calculation of Normal Rates using the Net Income Calculation Norm method as the initial basis for calculating income tax for MSME WPOPs. This is in line with the results of previous research (Sarpingah, S., Sormin, F., Handayani, R 2017) which states that Tax Understanding has a positive effect on the fulfillment of Tax Compliance of WPOPs with certain criteria. This is also supported by previous research, which states that Tax Socialization has a significant effect on tax compliance of MSME taxpayers (Hura, A & Kakisina, S.M, 2022), meaning that through socialization about tax knowledge, it will be able to influence the understanding of taxpayers to know their tax rights and obligations, so that they will be more compliant and can increase state tax revenues, especially after no longer receiving certain business rate incentives as in Article 59 of PP No. 55 of 2022.

It is expected that through the socialization of understanding how to calculate DPP with the Net Tax Calculation Norm (NPPN) method, it will be able to help MSMEs to calculate PPh WPOP and at the same time can improve the understanding of WPOP MSMEs to improve their tax compliance. For this reason, support is needed through tax socialization activities from academics, financial profession practitioners, or other parties to socialize the introduction of understanding of DPP calculation with the NPPN method to calculate PPh WPOP with normal rates. Therefore, research for the topic of business continuity is focused on the concepts of Accounting, auditing, taxation and GCG which are implemented through research on Socialization of calculating PPh with the Taxable Basis of the Net Income Calculation Norm (NPPN) Method for WPOP who carry out Business and Freelance Work (MSMEs) activities in the Kembangan Selatan Village Environment, West Jakarta

#### *Problem Formulation & Activity Objectives*

The importance of socialization of Tax Understanding for UMKM WPOP, as well as the end of the final PPh utilization period for certain Business WP on December 31, 2024, and reducing WPOP confusion in continuing to fulfill their tax rights and obligations, tax risks, it is deemed necessary to hold a Socialization of calculating PPh with the Taxable Basis of the Net Income Calculation Norm Method (NPPN) for WPOPs who carry out Business and Freelance Work (UMKM) activities in the Kembangan Selatan Village, West Jakarta by considering the problems that have been expressed. This problem is not the sole responsibility of the Government, but the entire general public, stakeholders such as support from academics, practitioners of the financial profession to disseminate and introduce how to continue implementing the rights and obligations of WPOP after the end of the Final PPh utilization period for certain businesses. Therefore, it is only right that stakeholders such as the academic world have a sense of responsibility to help socialize how to calculate PPh with the Tax Base of the Net Income Calculation Norm Method (NPPN) for WPOP who carry out Business and Freelance Work (UMKM) activities in the Kembangan Selatan Urban Village, West Jakarta.

The purpose of the socialization activity of calculating PPh with the Taxable Basis of the Net Income Calculation Norm Method (NPPN) for WPOPs who carry out Business and Freelance Work (UMKM) activities is as follows:

1. WPOP UMKM knows and understands the tax objects that must be taxed from UMKM income.
2. Increase WPOP tax compliance and positive understanding of tax benefits. WPOP increasingly understands and knows about the process of calculating the taxable basis (DPP) with the NPPN calculation method which is the basis for multiplying the UMKM PPh rate.
3. Can provide input contributions to the government and other stakeholders on how to improve tax compliance and revenue.
4. Show how the concern of the Mercu Buana University campus helps the government in improving its tax rights and obligations

## Implementation Method

### *Activity Plan*

The limited understanding of WPOP UMKM in the South Kembangan area, West Jakarta regarding tax calculations after the end of the period using certain tariff incentives with a rate of 0.5% (Final Income Tax), requires efforts to increase understanding and insight, knowledge about calculating DPP to calculate PPh with the NPPN method in order to be more compliant with the implementation of their tax rights and obligations. The target of the socialization of calculating PPh with the Taxable Basis of the Net Income Calculation Norm Method (NPPN) for WPOPs who carry out Business and Freelance Work (UMKM) activities in the South Kembangan Village Area, West Jakarta, for:

1. Individual Taxpayers (WPOP) who carry out UMKM business activities.
2. WPOPs whose period of utilizing certain tariff incentives has expired for calculating final PPh (rate of 0.5%) according to PP Regulation No. 22 of 2022.
3. WPOP freelancers or professionals who provide services to earn income.
4. WPOP stipulated by regulations must use the NPPN calculation to determine the Income Tax to be borne.
5. WP OP UMKM who have NPWP/not yet but are required must calculate, deposit, and report income tax.

The role of partners in implementing this program is by involving in preparing facilities and infrastructure such as places and supporting PkM activities, coordinating the implementation schedule, preparing WPOP business participants in the Kembangan Selatan sub-district, West Jakarta, and helping to provide an explanation of the direction and objectives of the implementation, as well as assisting with the administration of the implementation.

The role and duties of the team leader and members during the implementation are to prepare support for material materials, after opening and introducing team members first to the UMKM participants, continued by taking turns delivering material through presentation counseling methods, involved in questions and answers and demonstrations through the presentation of practitioner experiences in the real world of work both theoretically and practically. Meanwhile, student members play a role in the participant registration process, participant attendance, distributing materials and questionnaires to students, documenting the implementation process and distributing refreshments to participants.

*Activity Method*

The training method for this PkM activity is carried out through the following stages:

- 1) Counseling method through presentation: by explaining material about the basis of tax regulations, objectives and benefits of tax compliance, Normal Income Tax rates as per Article 17 of the Income Tax Law, the validity period for obtaining incentives with final Income Tax rates, the method of determining the Taxable Basis (DPP) with the NPPN method, the background of NPPN calculation, Income Tax Calculation for Individual UMKM taxpayers with the NPPN method, and providing a general overview of how to deposit and report the OP Annual Tax Return as per the taxation system applicable in Indonesia.
- 2) Question and answer method: used to provide an opportunity for participants to ask questions about the material that has been explained and to find out to what extent the material can be absorbed by UMKM WP. This method also aims to involve participants in the implementation of PkM activities.
- 3) Demonstration method: explaining examples of how to calculate Income Tax with the DPP NPPN method directly to UMKM WPOPs.

By delivering the material through presentation counseling methods, questions and answers and demonstrations, as well as the presentation of practitioner experiences in the real field both theoretically and practically, the participants who attend can improve their understanding of how to calculate PPh with DPP NPPN method for WPOP UMKM. Evaluation of activities is carried out by: Evaluation through Pre and post tests: related to Material, and distribution of instructor evaluation questionnaires related to material presentation.

**Results and Discussion***Results of Activity Implementation*

The Community Service activity started at 08:00 WIB, where the Implementation team together with partners opened the event first, continued by providing material to UMKM participants about the Socialization of calculating PPh with the Tax Base of the Net Income Calculation Norm Method (NPPN) for WPOP who carry out Business and Freelance Work (UMKM) activities in the Kembangan Selatan Village, West Jakarta.

*Activity Stages*

The Community Service Team carried out the following activity stages:

1. The team leader conducted a survey and initial communication to coordinate with the partners first and informed about the plan, and coordination on how to prepare the form of activity implementation, prepare the location of the community service area that will be used.
2. Submit all the names of the PkM team members to the Partners and at the same time ask for information regarding the financial conditions, bookkeeping, use of technology and fulfillment of taxation and business of UMKM in the Kembangan Selatan Village, West Jakarta.
3. Prepare the necessary infrastructure and facilities such as preparing banners, questionnaires, increasing the number of materials, and preparing food and beverages for the activity before the event begins.



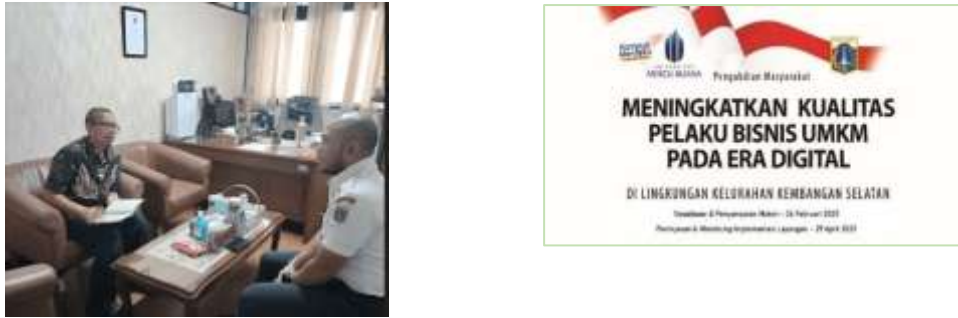


Figure 1. Preparation for the implementation of PkM socialization

4. Participants first register on the registration form and submit the materials in the form of PDF files to the PkM participants.
5. After all participants who attend enter the PkM location room, the implementing team then opens the implementation event guided by the MC from the Partner, and the moderator of the event is one of the Lecturer participants as a member of the UMB PkM team.
6. Welcome remarks to the Partner of South Kembangan Village, West Jakarta, represented and also the head of the Partner, Mr. RM. Pradana Putra, S.STP., M.Si as the village head and greetings from the Head of the Mercu Buana University PkM Team.
7. The team leader gives a token of appreciation to the Village Head as a PkM partner witnessed by the secretary and staff of the South Kembangan Village, West Jakarta.
8. Next, the documentation takes a photo together with the Village Head who is also the head of the partner, the entire PkM Team, and the participants, and also the village staff who helped carry out the PkM activities.



Figure 2. Photo with participants after the opening of the PkM event

9. Before further presentation, the Head of the Implementation Team introduced the team members and delivered the topics and main points of the PkM material.
10. Next, the moderator invited the resource persons to present their respective materials including the Socialization material on calculating PPh with the Tax Base of the Net Income Calculation Norm Method (NPPN) for WPOPs who carry out Business and Freelance Work (UMKM) activities in the Kembangan Selatan Urban Village, West Jakarta.



Figure 3. Photo flyer and PkM participants

11. The community service team provides a presentation of PPM material.



Figure 4. Presentation of PkM material

12. The community service team provides participants with the opportunity to ask questions or provide opinions regarding the material that has been provided, coordinated directly by the event moderator. The aim is to find out to what extent the participants understand the material that has been presented.



Figure 5. Participants' Q&A with the presenter

13. The PkM Team Representative made a visit and also monitored the implementation of PkM to one of the business premises of one of the PkM participants.



Figure 6. Photo during the Community Service Visit with partners at one of the participants' business premises

14. The Community Service Team also recorded videos during the presentation of the material so that students can watch it again when there is material that is not. The video of this mentoring activity can be opened at the link: <https://www.youtube.com/watch?v=S39N3k0NsZg>

### Discussion

The implementation of PPM activities was carried out face-to-face on Wednesday, February 26, 2025, which was attended by PkM participants, namely MSME actors in the Kembangan Selatan Village, West Jakarta, together with several Village staff, Partners and Village officials and several parties from Mercu Buana University.

All series of socialization activities including the presentation of calculating PPh with the Taxable Basis of the Net Income Calculation Norm Method (NPPN) for WPOPs carrying out Business and Freelance Work (MSMEs) activities in the Kembangan Selatan Village, West Jakarta, have provided a view of the current situation regarding the types of fulfillment of their tax rights and obligations, especially regarding how to make financial transaction records and the Norm method for calculating Net Income as the basis for calculating income tax. All WPOP UMKM participants were very enthusiastic about participating in the stages of the activities starting from recording the total monthly transaction turnover to calculating the Taxable Basis according to the respective business classification norm rates. It is undeniable that there were participants who previously conveyed that they were still confused about calculating their taxes every year because of the many sources of income, but by just knowing the method of calculating net income from this socialization, participants are no longer worried about fulfilling their personal tax obligations.

The period of implementation of PP No. 23 from 2018 to the end of 2024, then UMK participants who attended the PkM activities in general must use the Calculation Norm (NPPN) rate, however, there are still around 8 participants as certain business WPOPs who are still entitled to use Final Income Tax with a rate of 0.5% of the total turnover after deducting IDR 500 million per year. For business WPOPs who are still allowed not to do bookkeeping and are required to use the normal PPh rate, they are required to record each sale as in Article 448 of PMK No. 81 of 2024. And through the socialization of training in calculating using the net income calculation norm method through the PkM activities, generally the participants are no longer confused about



how to calculate normally after the end of the period of utilizing tax rate incentives for certain businesses.

With the help of socialization through this PkM activity, it has increased knowledge and insight into the latest developments in tax regulations regarding the calculation of PPh owed for UMKM WPOP, so it is hoped that participants will be more obedient and avoid tax risks, of course this will have a direct impact on WP compliance and state revenue from taxes. As in previous studies, it was explained that one of the factors causing WPOP non-compliance is the lack of knowledge about tax rights and obligations. The knowledge in question includes how to calculate, deposit and report PPh according to regulations, so after participating in the PkM activity carried out by the Lecturers of Mercu Buana University to WP OP business actors around the Kembangan Selatan Village, West Jakarta, it is hoped that they will be able to increase tax compliance, state revenue, and avoid tax risks.

The PkM participants were also very open to telling their problems to the speakers because almost all of the Mercu Buana lecturers in this team are very proficient in the material and have a friendly attitude towards all participants. Participants also felt happy and proud that by fulfilling their tax obligations as MSMEs, they had been involved in financing government operational expenses in financing National Development. At the end of the PkM activity, several participants expressed that their understanding was getting better, but there were several people or a small portion (2 to 3 people) of the participants who had sufficient understanding, where they still hoped that there would be another opportunity to hold a socialization to increase knowledge more widely about fulfilling tax rights and obligations for those who have micro and small businesses. The participants also asked for the PkM team's contact number to be contacted if there was something they needed to know more about the material presented.

In the implementation of the socialization activity of understanding the fulfillment of rights and obligations in calculating taxes through the NPPN method this time, it was supported by several lecturers who are also professional practitioners in various fields, such as the Tax Consultant profession who works at the Tax Consultant Office (KKP), Practicing Accountants (AB) who work at the Accounting Services Office (KJA), and also management consultants and other fields so that the Community Service Team did not experience many obstacles in the presentation or Q&A of the material presented, because the implementation was assisted and supported by other lecturer team friends and assisted by the partner leader from the South West Kembangan Village, especially organizing the place, time of implementation, and PkM participants. The arrangement of the PkM activity time conditions is very suitable for participants who will report their tax obligations in the 2024 Annual Tax Return (SPT) which ends on March 31, 2025, so that participants who took part in the socialization of this PkM activity were greatly assisted in calculating, depositing and reporting the Annual Tax Return.

## Conclusion

Overall, all series of implementation of the Socialization activities to calculate Income Tax with the Taxable Basis of the Net Income Calculation Norm Method (NPPN) for WPOPs who carry out Business and Freelance Work (UMKM) activities in the Kembangan Selatan Village, West Jakarta have gone well, this can be seen from the following:

1. Producing WPOPs who know, understand the sustainability of how to calculate the Taxable Basis (DPP) with the NPPN method in calculating the Income Tax of UMKM WPOPs.
2. UMKM WPOPs are protected from the risk of errors in applying the Income Tax calculation,
3. UMKM WPOPs are more obedient in implementing the Rights and obligations of Taxpayers.
4. This activity has provided input to the government, academics, and other parties.

### *Suggestion*

In improving the quality of MSME business actors in the current Digital era, it is highly demanded to improve the readiness of MSME WPOPs in a competitive situation that not a little affects behavior in fulfilling their tax rights and obligations, especially the end of the use of Final Income Tax for certain businesses in increasing relief and providing convenience for MSME WPOPs. Through the questionnaire distributed during the PkM event, and after being processed, it was revealed that how limited the knowledge and understanding of MSME WPOPs are regarding changes in tax implementation, so that in order to avoid tax risks and reduce the tax burden due to these risks, we suggest that the Government needs to improve the understanding of the implementation of easier MSME WPOP taxation through socialization and training on certain business taxation. Cooperation is needed from all stakeholders in helping MSME WPOPs, especially support from academics and also the profession. In addition, synergy of support is needed between practitioners in the professional world and lecturers in order to provide socialization on the fulfillment of tax rights and obligations.

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