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Improvement Tax Literacy in Academic Activities Abroad

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Abstrak

Urbanisasi dan globalisasi telah terjadi dalam beberapa tahun terakhir, seiring dengan meningkatnya pergerakan produk dan sumber daya manusia antarnegara secara pesat, termasuk kegiatan akademik antarnegara. Guru, dosen, peneliti, dan bahkan mahasiswa telah melampaui batas-batas nasional dalam proses mencari dan berbagi pengetahuan, termasuk manfaat yang menyertainya. Dalam peraturan perpajakan domestik dan perjanjian pajak internasional, manfaat dari kegiatan akademik ditinjau secara khusus, namun tidak semua akademisi yang juga merupakan wajib pajak memahami dan menyadari hal ini. Oleh karena itu, kegiatan pengabdian masyarakat kolaboratif internasional ini penting untuk meningkatkan pemahaman akademisi mengenai peraturan perpajakan yang berkaitan dengan manfaat dari kegiatan akademik tersebut. Universiti Sains Malaysia menjadi mitra dalam kegiatan ini, dengan sumber daya akademik dan pengalaman sebagai pengelola, penerima, dan penyedia dalam kegiatan akademik seperti seminar, pertukaran dosen, pertukaran mahasiswa, serta beasiswa bagi mahasiswa luar negeri. Kegiatan ini bertujuan dan diharapkan dapat meningkatkan pemahaman wajib pajak, khususnya akademisi, mengenai peraturan perpajakan terkait manfaat dalam kegiatan akademik antarnegara. Acara ini diselenggarakan di Universitas Mercu Buana pada bulan April 2026 untuk puluhan guru sekolah kejuruan di bidang akuntansi dan merupakan anggota MGMP Bidang Akuntansi Kota Tangerang. Berdasarkan hasil kuesioner dan umpan balik para peserta, informasi mengenai masalah perpajakan yang berkaitan dengan penghasilan akademik kini telah diterima dan menjadi perhatian setiap peserta, sehingga mendorong kepatuhan perpajakan serta membantu menghindari sanksi perpajakan di masa mendatang.

Kata kunci: *Literasi Pajak, Aktivitas Akademik Lintas Negara, Aturan Pajak*

Abstract

Urbanisation and globalisation have occurred in recent years, with the movement of products and human resources between countries increasing rapidly, including academic activities between countries. Teachers, lecturers, researchers and even students have blurred national boundaries in the process of seeking and sharing knowledge, including the benefits that come with it. In domestic tax regulations and international tax treaties, benefits for academic activities are specifically reviewed, but not all academics who are also taxpayers understand and are aware of this, so this international collaborative community service activity is important to increase academics' understanding of tax regulations related to the benefits of these academic activities. Universiti Sains Malaysia is a partner in this activity, with academic resources and experience as a manager, recipient, and provider in academic activities such as seminars, exchange lectures, exchange students, and *scholarships for overseas students. This activity aims to and is expected to increase taxpayers' understanding, especially academics, of tax regulations on benefits in academic activities between countries. This event was held at Universitas Mercu Buana in April 2026 for dozens of vocational school teachers specialising in accounting who are members of the Tangerang City Accounting Teachers' Working Group. According to the questionnaire and the participants' feedback, information regarding tax matters relating to academic income has now been received and is a matter of concern for every participant, thereby encouraging tax compliance and helping to avoid tax penalties in the future.*

Keywords **:** *Tax Literacy, Academic Activities Abroad, Tax Rules*

Introduction

Globalization has had a widespread impact on every activity, with the movement of goods and resources blurring national boundaries. One area that has also been affected is academic activity, including research collaboration, lecturer exchanges, teacher exchanges, student exchanges, international seminars and international scholarships, which are generally linked to the benefits and income of participants in such international academic activities.

Currently, educators such as teachers and lecturers, including students and university students, are familiar with overseas scholarships obtained from domestic institutions or directly from places of study abroad. Of course, this income is financially and emotionally beneficial because it provides the opportunity to study abroad for free. The Indonesian government has issued regulations stating that scholarships are not subject to income tax, namely scholarships received by recipients who have no employment relationship with the scholarship provider. However, what if the scholarship is obtained from the institution where the scholarship recipient works? This is an important consideration because it relates to whether or not it is subject to income tax, which ultimately has an impact on the tax obligations of educators who receive scholarships.

Other academic activities that generate income include participation in international seminars, in which teachers or lecturers receive allowances or accommodation because they are registered as participants or speakers, or even as committee members for the international seminar. This certainly constitutes income for the recipients of these allowances, and income tax law defines this income as subject to income tax under Article 21 (Zulkarnain, 2024).

In addition, student exchange programmes and teacher or lecturer exchange programmes are also among the benefits derived from academic activities abroad. Participants in student/teacher/lecturer exchange programmes must be aware of whether the benefits they receive are subject to income tax under Article 21 or not.

If the provider of scholarships, income for pocket money and accommodation for seminar activities, benefits for student or lecturer exchanges or teacher exchanges is an institution in Indonesia, the taxation rules refer to Income Tax Law Article 21. However, if the provider of benefits is an institution from abroad, the reference is Income Tax Law Article 24 or the tax treaty between Indonesia and the country providing the income, Similarly, if a domestic institution provides benefits for academic activities to students, teachers or lecturers from abroad, the applicable regulations are Article 26 of the Income Tax Law or the tax treaty between Indonesia and the country of residence of the income recipient. One of the tax treaties that has been issued is the Indonesia-Malaysia tax treaty, which has been in effect since 1987.

However, due to the limitations of tax officials and information media, as well as the self-assessment taxation system, not all participants in these academic activities are aware of and understand this information, and may face unfavorable taxation risks in the future. This literature is important for students, teachers, or lecturers who intend to or are already involved in academic activities such as international scholarships, international seminars, and student/lecturer exchange programmes. Lecturers from Universitas Mercu Buana and Universiti Sains Malaysia have a responsibility to assist the community in improving tax literature to increase awareness, vigilance, and tax compliance in academic activities.

As the IKU or 5th Main Performance Indicator that the work of lecturers is used by the community or gets international recognition, this community service activity provides benefits for participants who are member of Musyawarah Guru Mata Pelajaran (MGMP) the Tangerang City area of Indonesia (Bancin, 2025; Budyastuti & Kwarto, 2024), which allows students to obtain benefits for academic activities abroad.

Implementation Method

Community service activities with teachers as a member of the MGMP in Tangerang City were carried out in April 2026 with the following methods:

Table 2. Implementation Method to be used

No.	Target	Implementation Methodology
1.	Socialization	Explain tax rule (domestic tax law and tax treaty Indonesia – Malaysia), especially about tax income of academic activities. Purpose of these method is increasing participants' understanding and ability to comply with taxes (Herawati et al., 2018; Tarmidi, 2021).
2.	Practice	Participants will be given the opportunity to practice procedure like calculate and full case study about income tax in connection with academic activities. The purpose of this method is increasing understanding and improving the ability (Rahmi et al., 2020).
3.	Question and Answer	Participants are given the opportunity to ask questions related to tax about tax income in connection with academic activities. The 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).
4.	Evaluation	The evaluation of this activity is more focused on reviewing the participants' understanding of income tax in connection with benefit of academic activities based on domestic rule and Tax Treaty Indonesia - Malaysia. 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

No.	Target	Implementation Methodology
		very helpful in improving activities through the questionnaire provided (Sormin & Tarmidi, 2024).

Result and Discussion

This international joint community service have done by lecturer from Universitas Mercu Buana and Universiti Sains Malaysia. This activity is carried out with the following details:

Day : Friday
Date : April 24, 2026
Time : 07.30 (WIB) untill finished
Location : Kampus Meruya, Universitas Mercu Buana
Participant : 27 People (room A)

Figure 2. Implementation of Join Community Service

This activity consists of several sessions as follows:

a. First Session, Opening and Welcoming from Mr. Dafit Feriyanto, M.Eng., Ph.D as an Chief of LPPM Universitas Mercu Buana, Ms. Yanti Aryani S.Pd.., M.Ak. as Chief of MGMP Bidang Akuntansi Kota Tangerang, and also Mrs. Dr. Erna Setiany, SE. M.Si. as Vice-Chancellor Universitas Mercu Buana
b. Second session, explanation about Strategic Risk of Management Fremawork for SME Education from Assc. Prof. Dr. Abdul Hadi Zulkafli., M.Eng., Ph. D. as a representative of Universiti Sains Malaysia
c. Third session, explanation about tax literacy of academic abroad by Dr. Deden Tarmidi to participant who is the teacher from MGMP Kota Tangerang.
d. Forth session, namely discussions and questions and answers between the implementers and participants about the topics that were socialized.

Discussion

The participants in the event were teachers who are members of the Tangerang City Accounting Teachers' Working Group (MGMP), who are involved in internal academic activities at their respective schools or outside school, including academic activities abroad. Information regarding the taxable subjects and objects relating to academic activities both domestically and abroad is rarely known to participants; therefore, this Community Service activity enhances their understanding and awareness of their tax rights and obligations regarding such activities and the income derived from them.

Through awareness-raising sessions, case studies and discussions, participants' understanding of their respective tax rights and obligations has been further enhanced.

Conclusion

The Community Service activity with the topic of calculating final income tax for Indonesians who are domiciled and earn income in Malaysia, the following conclusions were obtained 1) all participants did not know the procedures regarding the NPWP owned according to PMK 18/2021, and 2) participants need more information about tax procedures both formal and material on income from abroad.

Acknowledments

This Community Service Activity (PKM) is a collaboration between Universitas Mercu Buana, and University Sains Malaysia. Apart from being a Tridharma obligation of lecturers, this activity is in fact directly beneficial for activity participants in increasing tax literacy about academic activities abroad, in addition to increasing participants' awareness of tax rights and obligations related to their personal.

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