

GUIDANCE AND SOCIALIZATION OF INCOME TAX ARTICLE 21 INTEGRATED WITH UMKM POPULATION IDENTIFICATION NUMBERS IN SEMEMI VILLAGE, BENOWO DISTRICT, SURABAYA CITY

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ARTICLE INFO	ABSTRACT
<p>Article history Received : Oct 2024 Revised : Nov 2024 Accepted : Nov 2024 Published: Dec 2024</p> <p>Keywords Employee Identification Number, Income Tax Article 21</p>	<p>Based on the Regulation of the Minister of Finance No. 136 of 2023 which is effective from 1 January 2024 which is implemented on 1 July 2024 that NIK becomes NPWP. so that for people who do not have NPWP. KTP as a taxpayer's identity to report their income either as an employee or as an entrepreneur. As an employee before 2024. for employees who do not have NPWP, especially income below Non-taxable income, are not required to report income. For 2024, every citizen who does not have a NPWP but has an ID card and earns income is required to report their income even if their income is below the non-taxable income, for employees also starting in 2024, both income above tax provisions or below non-taxable income must be reported by the employer to the tax office where the employer is registered. This is supported by the latest tax regulations that come into effect on January 1, 2024, namely based on Per no. 2 / PJ / 2024 explaining and regulating Indonesian citizens, especially employees, both permanent employees or non-permanent employees or recipients of honorarium income for experts, their income must be reported by the employer or reported by the taxpayer receiving income other than employees based on the NIK on the ID card. PER no 2 / PJ / 2024 regulates taxpayers by categorizing them into Ter A, Ter B, Ter C, each of which is classified based on the number of dependents called Non-taxable Income with different effective rates depending on the effective rate group. This community service is carried out for MSMEs in Sememi Village, Benowo District. with the aim of helping to make it easier for the community to report their income</p>

INTRODUCTION

The people in Indonesia are still said to have low tax knowledge. which can be said that there are still many who do tax avoidance. including for MSMEs that do business by having employees, both employees who have NPWP and do not have NPWP, there are still many who do not report or are not reported by employers, namely MSME entrepreneurs, both individuals and MSMEs with legal entities.

It is known that Tax is the most vital and main state revenue in Indonesia, every Action or income obtained by the Indonesian people is subject to Tax. but many Indonesian people do not know Tax knowledge and do not even understand Tax Regulations, Tax Implementation and application of taxes in daily activities. , even for MSMEs that carry out their business activities both for individuals and for legal entities have not been orderly in reporting their employee income and the calculation and payment of employee taxes which have actually been made easier by the government for the calculation, payment and reporting of employee income tax according to the Self Assessment System.

New regulations that apply starting in 2024, January 1, 2024, PMK no. 136 of 2023 concerning the NIK listed on the KTP to become NPWP which is the taxpayer's identity, this regulation stipulates that the KTP to NPWP will be integrated precisely July 1, 2024 which stipulates that all Indonesian citizens are required to report their income and be reported by employers even though their income is below Non-taxable Income without registering to obtain a NPWP and this regulation is supported and implemented into tax regulations Per 2 / PJ / 2024, in this case, this tax regulation makes it easier for Indonesian citizens to calculate, pay, report income tax, especially Income Tax Article 21 for employees, both permanent employees, non-permanent employees, and for taxpayers receiving honorariums. with an Effective rate

Regulation c tax for Per 2 / PJ / 2024 makes it easier for people based on the Self Assessment System to calculate, pay and report taxes on income received each month with an Effective tax rate according to Per no. 2 / PJ / 2024 is classified into Ter A, Ter B, Ter C according to the taxpayer's liability.

This community service is carried out in Sememi Village, Benowo District, Surabaya, especially for MSMEs, why is it carried out in this village because this village is an area known as the city of Semanggi, many MSMEs process clover and also businesses related to clover and are often invited by the city as the Semanggi MSME area, so by carrying out community service in this village as an example, especially MSMEs in Sememi Village, Benowo District, to be orderly in calculating, paying and reporting employee taxes with the convenience of the Effective Per 2 / PJ / 2024 rate. so that in addition to the benefits for the state is an increase in state revenue, MSMEs will also run business activities smoothly without fear of being subject to tax fines or receiving a tax warning letter which results in the business being fatally unable to operate anymore due to tax problems and even going bankrupt due to taxes due to negligence either intentionally or unintentionally.

METHOD

This community service program is implemented using a qualitative method that uses and utilizes primary data and interview results as well as the results of counseling and mentoring conclusions for a minimum of 3 months. In addition, this community service program is carried out using a participatory action method that emphasizes the active participation of participants (MSMEs)

1. Participation Sememi Village, Benowo District provides full support and facilities for extension workers to provide knowledge materials on Income Tax Article 21 according to Per no. 2/PJ/2024 which is integrated with PMK no. 136 of 2023 at the Sememi Village, Benowo District and provides permission and opportunity for extension workers to assist in every MSME that still has difficulty in calculating, paying, and reporting PPH article 21 for its employees. Visits will be carried out once a month for a minimum of 3 months. In addition, banners were made to remind MSME taxpayers, in the sub-districts the Effective Tariff Per 2 / PJ / 2024 was installed. And the announcement regarding the Integration of KTP into NPWP without first registering to have a NPWP (PMK no. 136 of 2023),
2. MSME counseling or socialization activities were carried out in Sememi sub-district, Benowo District where the counselor / speaker on duty was the Head of Community Service, Community Service Members were tasked with assisting in the implementation of Community Service socialization starting with coordinating the preparation of materials, permission to Sememi Sub-district, Benowo District, preparing the Socialization of Community Service counseling activities and helping to answer questions during the question and answer session, after the counselors provided counseling on the material Per 2 / PJ / 2024 then the counselors provided assistance to MSMEs in Sememi sub-district, Benowo District once a month for a minimum of 3 months to evaluate whether the calculation, payment and reporting of taxes already in accordance with Per 2 / PJ / 2024.
3. Students in this case are tasked with assisting the lecturer team as extension workers and also get points from the lecturer team or extension workers in this community service to get certificates and credits that can be calculated, students get direct practice by understanding more deeply the knowledge of tax regulations per 2 / PJ / 2024. During the extension, students are tasked with helping to prepare, maintain the presence of the participants in this extension in this case MSMEs to fill in the attendance. students also help to be presenters, and documentation and accommodate questions from extension participants. Students during the mentoring process help with the completion of the calculation of tax payments and reporting according to per 2 / PJ / 2024

RESULTS AND DISCUSSION

Community service Accounting study program, Benowo District, Counseling is carried out for residents who have MSME businesses and are very enthusiastic about asking about taxes, from the counseling I as a speaker with the material that I convey and explain about taxes that have been enforced since July 1, 224 regarding the matching of NIK KTP and for the latest regulations regarding PPH Article 21 which are valid from January 1, 2024 and how to explain how to calculate, pay PPH Article 21 tax using the Effective rate which is often referred to as TER and what can make it easier for MSMEs is that we as a team provide

solutions to make it easier for MSMEs to comply with paying taxes that already have a NPWP and those who do not have a NPWP by matching their KTP, because NIK as NPWP or identity at the tax office is 16 Digits from 15 Digits, however, NIK as NPWP must still be registered at the Tax Office around the place of residence or according to the sub-district on the KTP, join the KPP according to the address on the KTP, and actively calculate pay report employee tax UMKM using the TER method for tax rates according to TER is to see the family status or family dependents based on the family card with Category:

TER A: Not Married no dependents (TK/0)
Not Married has one dependent (TK/1)
Married no Dependents (K/0)

TER B: Not Married two dependents (TK/2)
Not Married three dependents (TK/3)
Married has one dependent (K/1)
Married has two dependents (K/2)

TER C: Married has three dependents (K/3)

For TER A: Gross Income > Rp 5,400,000 subject to PPH article 21 For

TER B: Gross Income > Rp 6,200,000 subject to PPH article 21 For

TER C: Gross Income > Rp 6,600,000 subject to PPH article 21

With the most prioritized TER to make it easier for UMKM entrepreneurs is with the calculation of Article 21 Income Tax using TER, by looking at the TER rate table and multiplying it absolutely from the income This new regulation makes it easier for MSMEs to report their employees' income, so after this counseling was carried out, it was found that MSMEs do not or have not known how to calculate taxes, pay taxes and report their employees' taxes, for those who attended the counseling, 98% did not understand and did not understand how to calculate Article 21 Income Tax, pay taxes on their employees' income called Article 21 Income Tax and how to report it and were not willing if it was a hassle to pay taxes and report taxes that had been paid in the Article 21 Income Tax Periodic Tax Return report, and referring further to the A! withholding evidence for the annual SPT after the material was delivered and the Q&A session had ended, the next event was a group photo with the Sememi sub-district officials, Benowo District, the MSMEs who attended the Community Service event and members of the Community Service Team and students. Community service does not end on July 6, 2024 because there will be assistance for MSMEs on how to calculate paying taxes and reporting PPh article 21 and Annual Tax Returns for taxes paid.

Activity Documentation:







CONCLUSION

The partner here is Sememi Village, Benowo District, which strongly supports the program for calculating payments and reporting PPH Article 21 tax so that Sememi Village will provide facilities with a place for counseling or providing scheduled assistance for its residents to comply with paying and reporting taxes. For assistance to MSMEs in Sememi Village, Benowo District, it will be carried out after the Village provides facilities to its residents for a counseling or mentoring schedule and the obstacles to community service that occur are that some MSMEs are not present at the counseling, and only 2% of MSME participants who attend understand how to calculate, pay and report Article 21 Income Tax and annual reports on Annual Tax Returns on Evidence A1 or evidence for non-permanent employees. Assistance is carried out in one semester for MSMEs in Sememi Village, Benowo District with a schedule coordinated with MSMEs and Sememi Village, Benowo District on how to pay taxes either manually or QRIS MPM and how to report taxes paid in an annual report called the Annual Tax Return.

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