

Conference Paper

## Exploring Taxation Understanding among Individual Taxpayers at Sekolah Pelayaran Bhakti Samudera

Sahrul Anam, Firman Eka Putra\*, Acynthia Ayu Wilasittha, Tantina Haryati, Sofie Yunida Putri

Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur, Surabaya 60294, Indonesia

\*Corresponding author:

E-mail:

22013010045@student.upnjatim.ac.id

### ABSTRACT

This community engagement initiative aims to assess the extent of the understanding among the academic community of Sekolah Pelayaran Bhakti Samudera regarding the reporting of Article 21 personal income tax (PPh 21). The level of understanding was gauged through the distribution of a questionnaire, which included inquiries about the registration of taxpayers within the Sekolah Pelayaran Bhakti Samudera environment and participants' comprehension of taxation and their tax obligations. The taxpayer registration process will assist the community engagement team in developing materials for socialization and assistance in filing individual income tax returns (SPT PPh Orang Pribadi) to be conducted in the future. Based on the questionnaire, data were obtained from 26 participants, with 61.5% of them having a Taxpayer Identification Number (NPWP), while the rest did not possess an NPWP. This aligns with the condition of the academic community in the school, which typically earns income below the Non-Taxable Income Threshold (PTKP). Regarding the understanding of tax reporting, the academic community at Sekolah Pelayaran Bhakti Samudera still lacks a solid grasp of the subject. A total of 20 respondents out of 26 participants exhibited a low level of understanding of tax reporting. Consequently, many members of the academic community remain unfamiliar with the tax reporting obligations of individual taxpayers with NPWP. This situation is further supported by the school's practice of not providing PPh 21 withholding tax slip due to the academic community's income falling below the PTKP threshold.

*Keywords: Understanding of taxation, taxpayer registration, academic community*

### Introduction

Taxes are a very important source of state income to finance various development programs and government activities. By using taxes, the government can make policies related to economic growth to control the country's inflation (Wulandari et al., 2022). National development programs are implemented continuously to improve community welfare. To carry out national development, the government needs community participation in depositing and reporting taxes so that they can be shared by all groups of society. Therefore, taxpayer compliance in paying taxes is very important to support the country's development. One important form of tax compliance is reporting and paying taxes on time, including when filling out your personal income tax return.

The Tax Law adheres to a self-assessment system, where Taxpayers are entrusted with calculating, calculating, and determining the amount (Aryani et al., 2022). When an individual registers, they will get an identification number called Nomor Pokok Wajib Pajak (NPWP) which consists of 15 specific digits that only the taxpayer has. The general tax obligation for Individual Taxpayers (WPOP) is to calculate Income Tax (PPh) for a year and deposit PPh utilizing a Tax

*How to cite:*

Anam, S., et al. (2024). Exploring taxation understanding among individual taxpayers at Sekolah Pelayaran Bhakti Samudera. *8<sup>th</sup> International Seminar of Research Month 2023*. NST Proceedings. pages 318-323. doi: 10.11594/nstp.2024.4151

Payment Letter (SSP) if there is an underpayment of PPh and report taxes by means of an Individual Annual Tax Return (SPT). Currently, the Directorate General of Taxes has made it easy for all taxpayers, especially individual taxpayers, to submit their SPT via E-Filing, namely submitting SPT electronically which can be done online and in real-time (Farwitawati, 2020).

The COVID-19 pandemic from 2020 until 2022 had a very significant impact on state revenues originating from taxes. This can be seen from the president's policy of providing tax incentives in the form of exemption from corporate tax payments for those with a turnover of less than IDR 4.8 billion. This policy is contained in Minister of Finance Regulation Number 23 of 2020 concerning Tax Incentives for Taxpayers Affected by the Covid-19 Virus Outbreak (Nandiroh & Hariri, 2021). This regulation was implemented by the government to save micro, small, and medium enterprises (MSMEs) that are trying to maintain business continuity which has been affected by the COVID-19 pandemic.

After entering the New Normal era, the government hopes to be able to increase state income through taxes by encouraging people to shop. However, entering 2023, the public was shocked by the case of abuse of high school students which involved echelon III officials from the Directorate General of Taxes, Ministry of Finance. This case resulted in the examination of state administrators' wealth reports, where officials at the Ministry of Finance were examined by the Financial Transaction Reports and Analysis Center (PPATK). From the results of this inspection, it was found that there were indications of money laundering of fantastic value involving many employees of the Ministry of Finance (Martias, 2023).

The emergence of money laundering cases involving employees of the Ministry of Finance has caused a decline in public trust in the government. This can be seen from the buzz on social media which states that people do not want to pay taxes due to lack of transparency in the use of state revenues originating from taxes. The public believes that the taxes they have paid and reported are used by Ministry of Finance employees to enrich themselves and are not used for the benefit of the people. The voice of the public is a whip for the government to continue to improve in order to restore public trust so that the public remains compliant with its tax obligations.

In order to increase public trust in the government and increase awareness of tax compliance, it is necessary to provide outreach about the importance of paying and reporting taxes. However, not all taxpayers have a sufficient understanding of their tax obligations, especially among the academic community who do not have a background in accounting and taxation (Sari et al., 2022). This is of particular concern because the academic community has an important role in the development and progress of the country. Tax compliance by the academic community can provide an example for students to be disciplined in fulfilling their obligations as good citizens. Therefore, efforts are needed to increase tax understanding and awareness among the academic community, so that it can encourage better tax compliance.

With the background of this problem, this community service with the title "Exploring Taxation Understanding among Individual Taxpayers at Sekolah Pelayaran Bhakti Samudera" aims to help the team understand the level of awareness of taxes obligation for individual taxpayers in the academic community, especially in terms of filling out Personal Income Tax Returns, so that it can encourage better tax compliance at Sekolah Pelayaran Bhakti Samudera.

## **Material and Methods**

The method of implementing training activities uses quantitative methods. The quantitative method itself is a process of finding knowledge that uses data in the form of numbers as a means of analyzing information about what you want to know. (Kasiram, 2008). For data collection using surveys. A Survey is a research method that uses a questionnaire as the main instrument for collecting data (William, 2021). The questionnaire was carried out to determine the level of understanding of tax obligations, data in filling out taxes, and problems faced by the academic community related to taxes that must be calculated and reported.

## Results and Discussion

This community service activity is carried out at the Sekolah Pelayaran Bhakti Samudera and is aimed at the academic community consisting of teachers and administrative staff. The number of participants who attended was 26 people. The activities were carried out starting with a self-introduction of the community service team and continued with distributing a questionnaire link in the form of a g-form displayed on the room's LCD layer.



Figure 1. Distribution of questionnaires in the form of a G-Form link

The questionnaire contains questions to collect data on taxpayers in the Sekolah Pelayaran Bhakti Samudera School. In addition, the questionnaire also contains a question about the participant's level of understanding of taxation and their tax obligations. Taxpayer data collection will help the community service team to prepare socialization materials about the calculation of taxable income and assistance in reporting Personal Income Tax Returns which will be implemented at a later date.

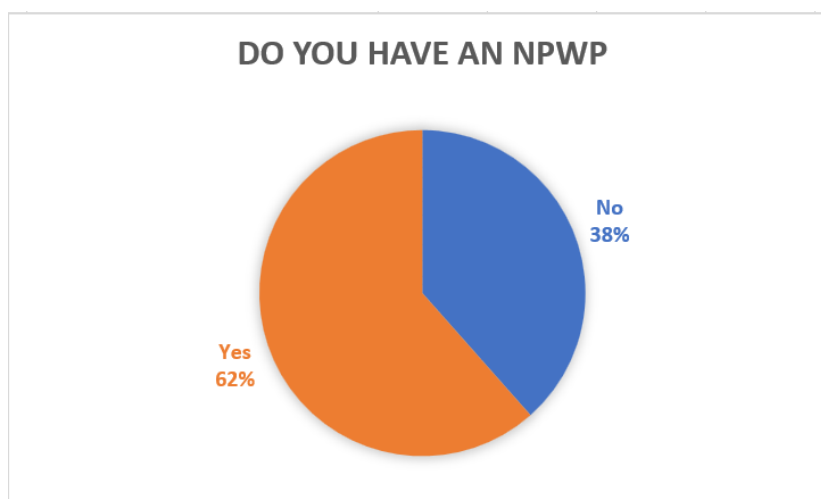


Figure 2. NPWP ownership data

Based on Figure 2, the data obtained was from the 26 participants who filled in, 61.5% had an NPWP and the rest did not have an NPWP. And 88.5% of participants had their NPWP not combined with their partner. This is in line with the condition of the academic community at the school whose income is below Non-Taxable Income (PTKP). The following is income data from the academic community.

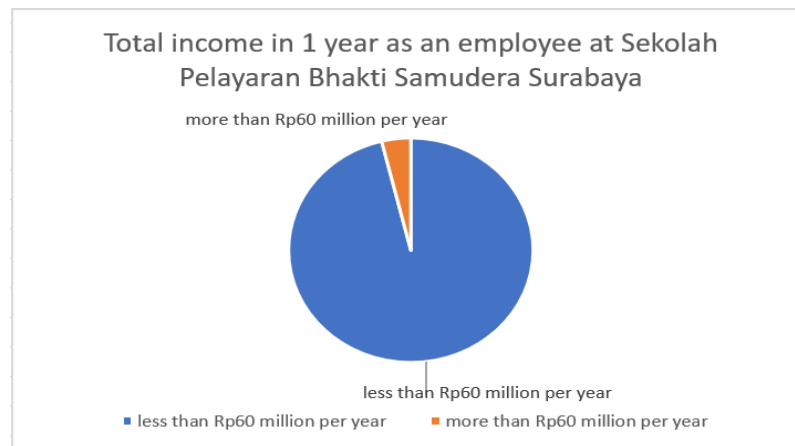


Figure 3. Academic community income data

Based on Figure 3, only 1 participant has an income above IDR 60,000,000 per year. This is because the salaries received by the academic community from the Sekolah Pelayaran Bhakti Samudera are below PTKP. Apart from that, not all academics have other income besides working at the school. Salaries that are below PTKP mean that schools also do not provide or produce PPh 21 withholding tax slips as tax reporting material. This causes individual taxpayers at this school to not routinely report their tax obligations as evidenced by the results of the questionnaire below.

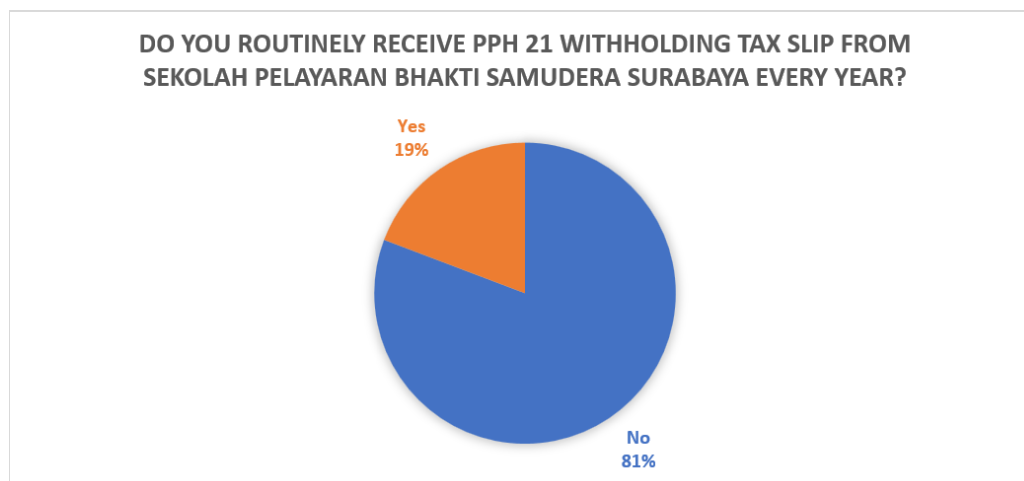


Figure 4. PPh 21 withholding tax slip receipt data

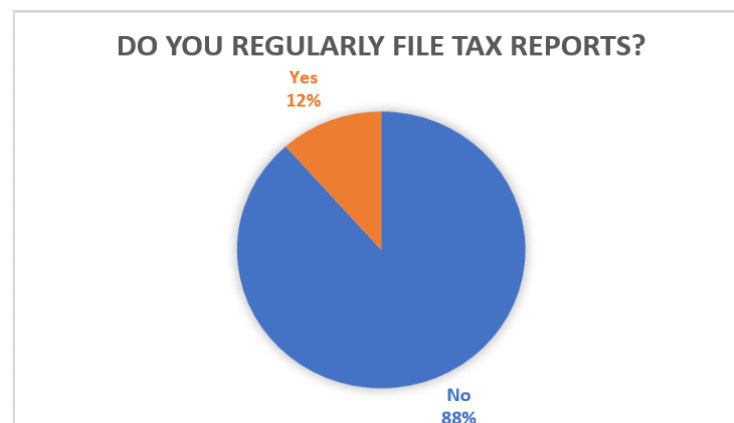


Figure 5. routine tax reporting data

In tax reporting, the academic community at the Sekolah Pelayaran Bhakti Samudera still does not have a good understanding. This can be seen in the figure below. A total of 20 respondents out of a total of 26 participants had a low level of understanding of tax reporting. Therefore, there are still many academicians who still do not understand the obligation to report individual taxes when they have an NPWP. This is also supported by schools that do not provide proof of Income Tax Article 21 deduction because the salaries of academicians are below PTKP.

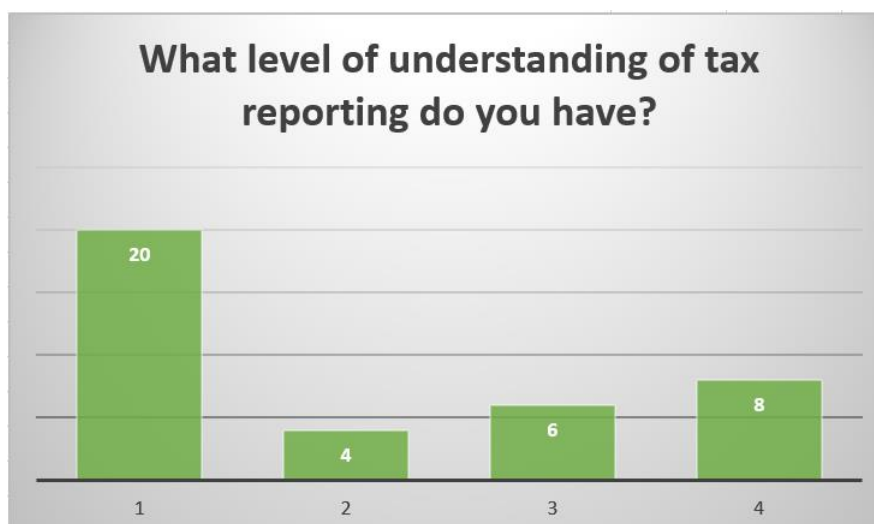


Figure 6. The level of understanding of tax reporting

## Conclusion

This community service activity is one of a series of outreach activities and assistance in filling out individual PPH SPT at the Sekolah Pelayaran Bhakti Samudera. From the results of the questionnaire, it can be concluded that the level of understanding of the tax obligations of the academic community, teachers, and administrative staff at the Sekolah Pelayaran Bhakti Samudera, is still inadequate. Almost all of the academic community have an NPWP, but only a few report their tax obligations. This is because the academic community's annual income is below the PTKP. Because income from schools is under PTKP, schools do not provide the PPh 21 withholding tax slip. This withholding tax slip should be the basis for tax reporting for individual taxpayers.

From the questionnaire data, the community service team will prepare training material for calculating Personal Income Tax taxes and assistance in reporting Annual Income Tax Returns 21. The tax calculation material will be prepared in a simple manner considering that only a few taxpayers at the Sekolah Pelayaran Bhakti Samudera have more than one source of income. Most taxpayers' income comes from schools alone. Assistance in reporting the Annual Income Tax Return Article 21 will be carried out by filling in the 1770SS form online using e-filing at djponline. Form 1770SS is used based on data from taxpayers whose income is under PTKP.

## Acknowledgment

This work was financially supported by The Research Center for Biomaterials through "DIPA 2017". Therefore, we are grateful for this funding and support of this community empowerment.

## References

- Aryani, R. . A. I., Murapi, I., Astarini, D. A. O., Sriwinarti, N. K., & Marzuki, K. (2022). Pelatihan pengisian SPT Tahunan Orang Pribadi (OP) pada Mahasiswa Prodi Akuntansi Universitas Bumigora. *ADMA: Jurnal Pengabdian Dan Pemberdayaan Masyarakat*, 2(2), 265–274. <https://doi.org/10.30812/adma.v2i2.1598>
- Farwitawati, R. (2020). Pelatihan pajak dan pelaporan SPT Wajib pajak orang pribadi dengan e-filing bagi guru Sekolah Menengah Kejuruan (SMK) Perpajakan Riau. *Diklat Review: Jurnal Manajemen Pendidikan Dan Pelatihan*, 4(3), 271–275.
- Kasiram, M. (2008). *Metode penelitian kuantitatif-kualitatif*. Malang: UIN Malang Press.

- Martias, N. A. D. (2023). *Rafael Alun and his wife are said to have received gratuities of IDR 16.6 billion and money laundering of up to IDR 58 billion 58 Miliar* [web page]. Access from <https://www.kompas.id/baca/polhuk/2023/08/30/rafael-alun-trisambodo-samarkan-aset-dengan-nama-ibu-istri-anak-dan-pegawainya>
- Nandiroh, U. & Hariri, H. (2021). Assistance in reporting individual tax returns after the tax incentive policy in the midst of the Covid-19 pandemic. *Community Empowerment*, 6(8), 1388–1394. <https://doi.org/10.31603/ce.5037>
- Sari, D. P., Lasdi, L., Shanti, S., Hartanto, S., & Kristina, N. (2022). Pendampingan Pengisian SPT Tahunan Tahun 2021 Bagi Wajib Pajak Orang Pribadi. *Parta: Jurnal Pengabdian Kepada Masyarakat*, 3(2), 72-76. <https://doi.org/10.38043/parta.v3i2.3681>
- William, A. (2021). *Mengenal teknik pengumpulan data kualitatif dan kuantitatif*. <https://tirto.id/ga1i>
- Wulandari, D. S., Oktaviano, B., Purba, J., Widati, S., & Asiah, N. (2022). Penyuluhan dan pendampingan pengisian SPT OP bagi karyawan PT. Astra Honda Motor Cikarang. *Jurnal Pengabdian Pelitabangsa*, 3(01), 1-10.