

PROFICIENT Community Services

Improving Tax Understanding for Micro Small Medium Enterprises (MSMEs) in Cisalak Pasar Subdistrict, Depok City

¹Andi Primafira Bumandafa Eka, ²Irawati*, ³Rosalina, ⁴Reny Fitriana Kaban, ⁵Amanda Zulaika

^{1,3,5} Accounting, College of Economics Business Management Indonesia (STIE-MBI), Tugu, Depok, Indonesia

² Faculty of Administration /Public Administration, STIAM I Institute of Social and Management Sciences , Jl. Pangkalan Asem no 55, Jakarta, Indonesia

⁴ Sharia Economics, Perbanas Institute , Jl. Perbanas, RT.16/RW.7, Kuningan, Karet Kuningan, Kecamatan Setiabudi, Kota Jakarta Selatan, Daerah Khusus Ibukota Jakarta, Indonesia

*Correspondence: irawati@stiami.ac.id

ABSTRACT

Keywords :

MSMEs, Taxpayers,
Income Tax

Accepted : Mei 10, 2024

Approved : Juni 9, 2024

Published: Agustus 30, 2024

Publisher:

Perbanas Institute

Considering that in society the importance of taxes for Micro, Small and Medium Enterprises (MSMEs) is not given enough attention, so many MSME taxpayers have not paid taxes due to a lack of understanding of tax calculations and payments. The benefits of Community Service activities carried out in MSMEs in the Cisalak Pasar subdistrict, which also collaborated with lecturers from the STIAM I Institute of Social and Management Sciences explained the importance of taxes for MSMEs in accordance with Law Number.36 of 2008 concerning Income Tax, as most recently amended by Law Number of 2021. Where we also explain how the administration must be prepared for settlement and certificates in accordance with the settlement of Government Regulation article number 23 of 2018.



This work is licensed under Attribution-NonCommercial - ShareAlike 4.0 International. To view a copy of this license, visit <http://creativecommons.org/licenses/by-nc-sa/4.0/>

A. INTRODUCTION

The role of micro, small or medium enterprises, apart from being just drivers of the economy, MSMEs, which previously received the title as a business sector that drives the national economy, has received a new assessment as opening up employment opportunities in society. A business managed on a small to large scale large, of course requires workers to help in managing the business. There is also the role of micro, small and medium enterprises in equalizing economic income in Indonesia, which has reached 99% of all business units, because MSMEs are located in various places. MSMEs even reach remote areas so that people do not need to go to the city to earn a decent living.

MSMEs are generally entrepreneurs in the form of individuals or entities whose capital is relatively small. One of the main assets of MSMEs is creativity and human resources, which are better known as labor-intensive businesses. Businesses run by these entrepreneurs prioritize operations, so bookkeeping or administration is often neglected. Bookkeeping or administration is an additional burden that must be incurred by MSMEs, especially when they are not producing yet. It cannot be denied that MSMEs play a role in driving the national economy. This is because MSMEs contribute to Gross Domestic Product (GDP) and employment (H, Mainita and Irawati. ,2021).

Therefore, with the final Income Tax on certain gross income, the government simplifies tax collection for Individual and Corporate Taxpayers (excluding Permanent Business Entities) who receive income from business with gross circulation does not exceed Rp. 4,800,000,000.00 in 1 (one) tax year. The aim of this policy is to make it easier for MSME taxpayers to calculate, deposit and report their taxes. This provision is regulated in Government Regulation number 23 of 2018. Based on Law no. 7 of 2021, namely Harmonization of Tax Regulations, gross turnover is less than or equal to IDR. 500,000,000.00 is not subject to Income Tax.

Because the public needs to know and understand the importance of taxes for Micro, Small and Medium Enterprises (MSMEs), we explain the importance of taxes for MSMEs in accordance with Law Number. 36 of 2008 concerning Income Tax, as most recently amended by Law Number 7 of 2021. Where we also explain how the administration must be prepared for repayment and certificates in accordance with repayment of Government Regulation Number 23 of 2018. Based on the explanation, problems and thoughts above, Community Service activities by the Indonesian College of Economics and Business Management (STIE-MBI) in collaboration with the STIAM I Institute of Social and Management Sciences aims to improve the quality of the Cisalak Pasar sub-district community to become citizens who understand and understand tax facilities for MSMEs in this era of globalization.

B. IMPLEMENTATION METHOD

The activity was held on Friday, July 21 2023. Located in the Meeting Hall of the Cisalak Pasar Subdistrict Office, Cimanggis – Depok City. Starting at 08.00 WIB until 11.00 WIB. The implementation of this Community Service activity begins with the committee making preparations for the event to take place. Then the opening by the host, then the report from the Chair of the Committee, remarks from the supervising lecturer, remarks from the Head of Cisalak Pasar Village, remarks from representatives of STIAM I Institute of Social Sciences and Management, and remarks from the Chair of MSMEs in Cimanggis District.

Next, the team together with the supervisor lecturer began to introduce the importance of taxpayers for MSME players to the participants through material presentations. Delivery of

material that has been adapted to themes and titles related to understanding MSME taxpayers. Then it continued with a question and answer session about the material that had been provided be delivered. MSME players ask the team and lecturers about material they don't understand and then the supervisors help answer these questions. After the session was finished, it was continued with the distribution of prizes and also a group photo session

C. DISCUSSION

In the initial stage of this activity we made preparations in the form of forming a committee consisting of team lecturers from STIE-MBI, a team lecturer from STIAM I Institute of Social and Management Sciences, 1 lecturer from Perbanas and 6 students from STIE-MBI. After forming the committee we carried out location surveys, and observations to conduct training needs analysis for local business actors. Then an activity proposal was prepared with the theme "Improving Understanding of MSME Taxpayers" in Cisalak Pasar Subdistrict, Depok City.

The activity was carried out on Friday, July 21 2023 in the Meeting Hall of the Cisalak Pasar Subdistrict Office, Cimanggis, Depok. The activity started at 08.00 to 11.00 and was attended by the committee, a team of lecturers from STIE Indonesian Business Management, a team of lecturers from the STIAM I Institute of Social Sciences and Management, a team from Cisalak Pasar Subdistrict and also attended by 27 participants or Cisalak Pasar MSMEs.

Source: Community Development Activities (2023)
Figure 1. Participant



Source: Community Development Activities (2023)
Figure 2 and 3 Training Improving Understanding of MSME Taxpayers



D. CONCLUSION

The Community Service Activities, which were held for one day, received a good response from the participants. This activity ran smoothly and successfully and the participants were very enthusiastic about taking part in this activity. Participants can understand well the material presented regarding improving mandatory understanding income tax for MSMEs. Thus, this article was prepared to serve as a stepping stone in increasing the potential of MSME actors to understand taxpayers in accordance with the Income Tax Law. It is realized that in the implementation of activities there are still many shortcomings so that it is still far from perfection, so through this opportunity, we, the collaborative community development team, hope for input for future improvements.

ACKNOWLEDGEMENT

We thank you for the attention and cooperation of all parties who contributed to the success of this event directly or indirectly.



LIST OF PARTICIPANTS

KELURAHAN CISALAK PASAR

1	Indah Mulawati	PEKKA	Cisalak Pasar
2	Ariyanih	PEKKA	Cisalak Pasar
3	Ade Siti Masitoh	PEKKA	Cisalak Pasar
4	Anna Trisnawati	PEKKA	Cisalak Pasar
5	Dwi Sudarti	PEKKA	Cisalak Pasar
6	Erida Wati Sidabutar	PEKKA	Cisalak Pasar
7	Neneng Kusmiyati	PEKKA	Cisalak Pasar
8	Rosidah	PEKKA	Cisalak Pasar
9	Siti Meiniyah	PEKKA	Cisalak Pasar
10	Suleni	PEKKA	Cisalak Pasar
11	Wedé Widiastuti	PEKKA	Cisalak Pasar
12	Dartis Wisesa Ayu	WUB	Cisalak Pasar
13	Edy Hermawan	WUB	Cisalak Pasar
14	Eka Wati	WUB	Cisalak Pasar
15	Farida Ariani	WUB	Cisalak Pasar
16	Fitri Octavia	WUB	Cisalak Pasar
17	Indira Dewi Ayustina	WUB	Cisalak Pasar
18	Karina Nabylah Kamal	WUB	Cisalak Pasar
19	Muhammad Rizqi Hidayatullah	WUB	Cisalak Pasar
20	Nyai Andriani	WUB	Cisalak Pasar
21	Oyoh Salsiah	WUB	Cisalak Pasar
22	Reni Triana	WUB	Cisalak Pasar
23	Sadiyah Dwi Asmarani	WUB	Cisalak Pasar
24	Siti Toharoh	WUB	Cisalak Pasar
25	Sri Winarsih	WUB	Cisalak Pasar
26	Wiwik Sawiyah	WUB	Cisalak Pasar
27	Murah	WUB	Cisalak Pasar

REFERENCE

- Aribawa, D. (2016). The Effect of Financial Literacy on the Performance and Sustainability of MSMEs in Central Java. *Journal of Business Strategy*, 20(1), 1-13.
- Herman, R. And H, Nurul. 2013. Peranan UMKM dalam Pembangunan Ekonomi Indonesia Melalui Pajak. Fakultas Ekonomi dan Bisnis Universitas Mercu Buana. Jakarta.
- Hidayati, Mainita & Irawati (2021). *PENDAMPINGAN UKM MASA PANDEMI" Institut Stiami Berbagi untuk UKM". KEISTIMEWAAN UMKM DALAM PERPAJAKAN* (p.6-12). Media Sains Indonesia,
- Rahmi, N., Pohan, C. A., Arimbh, P., Mansur, M., & Zulkifli. (2020). Pelatihan Pembukuan Keuangan Sederhana dalam Rangka Pelaksanaan Kebijakan Pajak yang Baru (PP Nomor: 23/2018) Untuk Pelaku UMKM Naik Kelas di Kota Depok. *Jurnal Komunitas : Jurnal Pengabdian kepada Masyarakat*, 2(2), 152 – 158. Diambil kembali dari <https://ojs.stiami.ac.id/index.php/jks/article/download/738/436>
- Resmi, S., Pahlevi, R. W., & Sayekti, F. (2021). Implementation of financial report and taxation training: performance of MSMEs in Special Regions Yogyakarta. *Jurnal Siasat Bisnis*, 57-68.