

Socialization of Tax Regulation Harmonization Law to Students of SMK Al Hasra Depok

Dewi Pudji Rahayu ¹, Nurasyidin ², Meti Regita Cahyani³, Aqindalisa Ayu Ardani⁴

dewirahayu@uhamka.ac.id

Faculty Economics and Business, Universitas Muhammadiyah Prof. Dr. Hamka^{1,2,3},

Abstract. This study aims to socialize the Harmonization of Taxation Regulations Law (HPP Law) to students of SMK Al-Hasra Depok. The program aims to increase tax awareness and understanding of tax regulations among students so that they are prepared to face the world of work and understand their tax obligations. Tax is a compulsory contribution from individuals or entities to the state imposed by law without direct reward. SMK Al-Hasra is a vocational school located in Bojongsari, Depok, West Java. This vocational school has various majors, including Financial Institution Accounting. These students will learn Taxation material which is mandatory for all students. The obstacle is that some teachers who teach Taxation have not upgraded related to taxation subjects. Therefore, this program is a nursery program conducted by FEB UHAMKA. The initial program will provide material related to tax administration and VAT.

Keywords: Tax, SMK, Majors, Students

1 Introduction

Taxes have functioned as a source of state revenue, and have an important contribution to development, in 2020 and 2021 contributed 79% of total state revenue. (https://www.bps.go.id/indicator/13/1070/1/realisasipendapatan_negara.html). This means that taxes are the lifeblood of state revenue [1]. It is very important to provide information and socialization related to tax awareness to all parties, even to educational institutions from kindergarten to high school. SMK is a form of high school that has a crucial position in Indonesia's workforce map. For this reason, it is important to instill tax awareness before entering the world of work. So that when working these students become prospective taxpayers who know their taxation rights and obligations.

The following research conducted by [2] showed that taxation knowledge has a positive influence on tax compliance [3]. Some SMKs also make taxation a subject that is studied as a form of up-to-date knowledge so that they can understand taxes because of the needs of the world of work that cannot be separated from taxes[4]. So it is important to provide up-to-date tax knowledge for children of SMK Al Hasra. Especially at this time, there is a Tax Regulation Harmonization Law (HPP Law) which needs to be socialized to the community, including vocational students who will face the world of work when they graduate. It is important to do upgrading related to the rules of the HPP Law. The government in implementing government plans and carrying out development requires large funds. These funds come from the results of

managing the potential resources owned by a country, both in the form of natural resource wealth and mandatory contributions from the community.

Tax is one of the mandatory contributions of the community for the economic activities they carry out. As one of the forms of state revenue, taxes play a large role and are increasingly becoming a mainstay for the benefit of running the wheels of government (Development and so on). There are several tax functions, namely the budgetary function (source of state revenue) and the regulated function (regulating). This function shows that taxes have an important role as a means of state revenue[5].

In addition, the role of taxes is also a tool to implement various government policies in the economic and social fields (Resmi, 2020). By collecting taxes, the goal is not only to maintain and increase the momentum of economic growth but also to increase state budget revenues. The increasing development needs and problems of the country's economy force the government to increasingly strive to optimize tax revenue. Government actions to maximize state revenues can be realized through various regulations, policies, and decisions issued by the government. Income tax laws and the tax base are always optimized [6].

The self-assessment tax system is implemented in Indonesia, where taxpayers have the right to declare and pay their tax obligations. Barriers to effective tax collection include taxpayer compliance. Obstacles to taxpayer compliance are long-standing problems in the tax industry. Tax compliance is important according to the law of income tax law, especially regarding the application of the self-assessment system. In implementing this system, honesty and awareness of taxpayers are required from the calculation process to the annual product report.

2 Methodology

The sample size of this study involved all students of SMK Al-Hasra Depok who participated in the socialization program. There were 30 students who took the survey to measure their understanding of the taxation material after the socialization. This service uses two methods, the first is a qualitative approach because it is a research that aims to provide information related to the benefits of taxes, and the importance of understanding the Taxation Harmonization Act in order to increase tax awareness in students of SMK Al-Hasra Depok and conduct cooperation in the field of taxation with SMK Al-Hasra Depok. In this part, the researcher has prepared an offline system with the agenda of organizing the Socialization of Harmonization of Taxation Regulations for Students of SMK Al-Hasra Depok. The second method is to use a questionnaire to collect survey results of students' understanding after receiving the socialization.

3 Results

The results showed that after socialization, there was an increase in students' understanding of taxation material. However, there were still some misunderstandings, such as on the components of state revenue sources and the number of the EITI Law. This result shows that although socialization was successful in increasing students' awareness, further efforts are still needed to ensure a deeper understanding of taxation regulations, especially regarding the purpose and provisions of the HPP Law. This community service activity, it is basically a socialization of the Tax Regulation Harmonization Law for students of SMK Al-Hasra Depok which aims to provide information related to tax benefits, tax administration, and how to pay taxes in order to

increase tax awareness of SMK Al-Hasra students. In the implementation of this Community Service, it is carried out offline / online. The theme of this PKM activity is "Socialization of the Law on Harmonization of Tax Regulations to Students of SMK Al-Hasra Depok". The implementation of the PKM program is as follows:



Fig. 1. Socialization of the Law on Harmonization of Tax Regulations to Students of SMK Al-Hasra Depok

The result of the Community Service implementation activity was an explanation of tax regulations conducted by Dewi Pudji Rahayu S.E., M.Si, a lecturer at the Faculty of Economics and Business, Muhammadiyah Prof. Dr. HAMKA University. The Socialization of the Harmonization of Tax Regulations Act was very well responded by teachers and students of SMK Al-Hasra Depok because they felt helped by this socialization. They can now understand and realize the tax material that has been delivered. Based on the results of the survey conducted on students after receiving the socialization, the following conclusions can be drawn:

1. Source of State Revenue: The majority of quiz takers (30 out of 30) thought that the source of state revenue comes from taxes, while the correct answer was "Non-tax revenue." This suggests that there is some confusion or misunderstanding about the components of state revenue among participants. This suggests that there was some confusion or misunderstanding about the components of state revenue among participants.
2. Taxpayer Requirements: Students showed a good understanding of the taxpayer requirements, with the correct answer regarding having an NPWP.
3. When asked about compulsory citizen contributions that do not directly contribute to the prosperity of the people, they answered with a resounding, "Taxes."
4. Regulatory Harmonization Act: All students gave the wrong answer regarding the number of the Taxation Harmonization Act. This shows that students do not fully understand or know about the law.
5. Purpose of the Tax Harmonization Act: There was a poor understanding of the purpose of the Tax Harmonization Law, with many students choosing the wrong option.
6. Regulations Updated with the Tax Harmonization Law: Some students were still confused or did not fully understand the regulations updated by the Tax Harmonization Law. Some chose only one option, while the correct answer was "All correct."

7. Corporate Income Tax Rate: Most students managed to answer correctly regarding the latest corporate income tax rate.
8. Personal income tax rates: The majority of students knew the highest progressive personal income tax rate, indicating good understanding.
9. VAT rates: Most students gave the correct answer regarding the VAT rate in the Tax Harmonization Law.
10. This student remembered the date associated with the PPS Program well, "June 30, 2022."

Overall, the pretest results illustrate the variation in students' understanding of taxation materials. Further efforts are needed to explore concepts that are still not fully understood by students, especially related to the Tax Harmonization Law and its purpose.

4 Conclusion

Based on the results of the discussion above, it can be concluded that in increasing a deeper understanding of the Harmonization of Tax Regulations Law, carried out by the PKM Team of Prof. Dr. HAMKA Muhammadiyah University with the title "Socialization of the Harmonization of Tax Regulations Law to Students of SMK Al-Hasra Depok" runs well and smoothly. Participation and support from the school, teachers, and students who are enthusiastic in participating in this socialization activity.

References

- [1] B. M. Syariah and J. A. Y. Surabaya, "Hajar Swara Prihatta Perkembangan ekonomi syariah sendiri telah mampu konvensional . Karena sasaran yang hendak dicapai dalam permintaan dan penawaran. Pasar yang mewadahi interaksi," *maliah J. Huk. Bisnis Islam*, vol. 8, pp. 96–124, 2018.
- [2] D. Maeyangsari, "Penyuluhan B ertema ' Stop Bullying ! Jadilah Teman , Bukan L awan ' di SMP Negeri 2 Kepanjen," vol. 1, no. 5, pp. 49–55, 2024.
- [3] H. Haninun and A. Lourent, "Pengaruh Sosialisasi Perpajakan, Kesadaran Wajib Pajak, Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor," *SINOMIKA J. Publ. Ilm. Bid. Ekon. dan Akunt.*, vol. 1, no. 3, pp. 645–654, 2022, doi: 10.54443/sinomika.v1i3.335.
- [4] T. Aryati and L. R. Putritanti, "Pengaruh Pemanfaatan Teknologi Dan Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi," *J. Ris. Akunt. dan Keuang.*, vol. 4, no. 3, pp. 1155–1168, 2017, doi: 10.17509/jrak.v4i3.4669.
- [5] D. P. Rahayu, "Faktor-Faktor Yang Mempengaruhi Kepatuhan Sukarela Wajib Pajak," *J. Akunt. Indones.*, vol. 8, no. 1, p. 17, 2019, doi: 10.30659/jai.8.1.17-25.
- [6] P. Studi, A. Fakultas, U. Dirgantara, and M. Suryadarma, "Harmonisasi Uu Hpp Perpajakan Indonesia Dengan Tax Center Jilid 2," *J. Bisnis Akunt. Unsurya*, vol. 7, no. 1, pp. 17–30, 2022, doi: 10.35968/jbau.v7i1.970.
- [7] Nurhayati, N. (2023). Pengaruh kesadaran wajib pajak, pengetahuan pajak, sanksi perpajakan dan akuntabilitas pelayanan publik pada kepatuhan wajib pajak kendaraan bermotor (Doctoral dissertation, Universitas Islam" 45" Bekasi