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Tax Training for Members of Hisfarma Special Region of Yogyakarta

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Abstract

Purpose: The rapid growth of pharmacies has made them a key focus for government taxation. However, many pharmacy entrepreneurs struggle with tax compliance due to a lack of knowledge. This study aims to address this issue through taxation training to enhance their understanding and adherence to tax regulations.

Method: The study involved 35 HISFARMA pharmacy entrepreneurs in Yogyakarta, using observation, training, and mentoring to improve tax knowledge and compliance.

Practical Application: The training provided entrepreneurs with essential taxation knowledge, enabling better compliance and reducing business risks related to tax obligations.

Conclusion: The training significantly improved participants' understanding of pharmacy taxation, fostering better compliance and supporting a more structured business environment.

Introduction

The development of MSME (Micro, Small and Medium Enterprises) actors in Indonesia is quite rapid. In various regions, it is very easy to find MSMEs actors, especially in strategic places. MSMEs have the meaning of Micro Enterprises, namely productive businesses owned by individuals and/or individual business entities that meet the criteria for micro businesses as stipulated in the law (Law No. 20 of 2008). One type of MSME that is growing rapidly today is pharmacies. Based on data from the Special Region of Yogyakarta BAPPEDA in 2023, the number of registered pharmacies is 680 units. This indicates that in the Special Region of Yogyakarta, pharmacies have grown 26.47 percent since 2020. The members of the Pharmacy who are members of HISFARMA in the Special Region of Yogyakarta are 150 pharmacies spread across 1 city and 4 districts. HISFARMA stands for Community Pharmacy Association, is a professional organization under the coordination of IAI (Indonesia Pharmacist Association) which consists of pharmacists who work in pharmacies. The average HISFARMA member has their own pharmacy where they are also required to understand tax financial statements to avoid a Request for Explanation of Data and/or Information (SP2DK) (Wulandari et al., 2023). Based on SE-07/PJ/2020 SP2DK is a letter issued by the Head of KPP (Tax Office) to request an explanation of data and/or information to the Taxpayer regarding the alleged unfulfilled tax obligations in accordance with the provisions of laws and regulations in the field of taxation.

The growing number of pharmacies makes this business one of the government's targets in taxation. Aspects of pharmacy taxation include: 1) Land and Building Tax (PBB); 2) Income Tax (PPh) as per Article 21; 3) Value Added Tax (VAT) which is an indirect tax where the tax payable is calculated on the existing value added; 4) Annual Income Tax (PPh) for Individuals or Corporations; and 5) Income Tax Article 25 (or Final Income Tax Based on PP 23 of 2018).

From the aspect of pharmacy taxation, only PBB is considered by the fiscal department because it uses the official assessment system for tax collection (Subagijo and Lie, 2024). Income Tax Article 21; Annual Income Tax (OP or Agency), Income Tax Article 25 (Final Income Tax Based on PP 23 of 2018) and VAT are carried out self-assessment system, this results in the awareness and ability of the taxpayer to be absolute. Regarding the tax reporting self-assessment system, pharmacy entrepreneurs feel that this is very troublesome because the owner must calculate how much tax must be paid. This is in line with research (Mutiah et al., 2011). According to (Nainggolan, 2019), Public and MSME awareness of taxes is a problem due to the lack of knowledge about accounting and how to calculate taxes, both for individual taxpayers and corporate taxpayers.

Based on the results of observations at partner places during service in 2024, it was found that partners or pharmacy entrepreneurs are still confused in implementing tax regulations that are always changing because the average partner has a pharmacist background, this is in line with research (Susyanti and Askandar, 2019). This confusion is related to the mechanism of tax calculation, payment, and reporting (Yusro, 2014), especially in PP 23 of 2018. Partners currently only understand the tax rules regarding MSME actors (pharmacy entrepreneurs) whose turnover is less than or equal to Rp500,000,000.00 tax exemption or 0% according to Law No. 7 and the tax rate of 0.5% if they have a turnover above Rp500,000,000.00 to Rp4,800,000,000.00. In fact, pharmacies that already have a turnover of more than Rp4,800,000,000.00 per year are required to report to their business as a Taxable Entrepreneur (PKP) and will be subject to income tax according to the rate of article 17 of the Income Tax Law. In addition, because the validity period of PP 23 of 2018 for Individuals is 7 years, in 2025 partners who are in the category of individual taxpayers must do bookkeeping (Biettant et al., 2023). If the partner's knowledge of taxes is not improved, then when it comes into effect Core Tax Administration System (CTAS) will face many obstacles faced by pharmacy entrepreneurs related to taxes. Core System of Tax Administration is one of tax reform project in business Process with commercial off the shelf information system with Tax Database rearrangement to achieve easy, robust, integrated, accurate, & Core System of Tax Administration reliable (Directorate General of Taxes, 2022). The implementation of this core tax administration system is based on digital transformation in the tax sector to reach all taxpayers throughout Indonesia (Dimetheo et al., 2023). One of the outputs of CTAS is the matching of NIK with NPWP, which makes the implementation of taxation in Indonesia very strict.

Because of this, comprehensive training is needed to overcome partner taxation problems. This service also creates an excel-based Tax Financial Statement scheme, making it easier for partners who are members of HISFARMA to carry out their obligations in the field of taxation. This excel-based financial statement calculation scheme program is a work of service (lecturers and students) in developing science and technology for partners who are members of HISFARMA. The purpose of this service activity is that it is hoped that partners who are members of HISFARMA can make good tax reports and can minimize the risk of getting a Request Letter for Explanation of Data and/or Information (SP2DK) from the Tax Service Office when the Core Tax System Administration (CTAS) is enacted later.

Method

The method used in this service consists of three main stages: observation, training, and evaluation. In the observation stage, an in-depth analysis is conducted at the partner's location to identify the root of the problem, ensuring that the training materials are relevant to their specific challenges. The training phase is categorized based on the issues faced by the participants, focusing on two key areas: Income Tax training and Annual Tax Return training, as well as addressing problems related to tax administration, particularly the Core Tax Implementation System. Finally, in the evaluation stage, follow-up visits to participating pharmacies are conducted. Through interviews, the service providers assess the participants' understanding and the effectiveness of the training in improving their tax compliance knowledge.

Result

During the observation, the service team will visit the pharmacy to dig up the root of the problem that occurred. This activity will be held from July 22 to July 27, 2024. From this observation activity, it was found that 35 pharmacy entrepreneur partners who are members of HISFARMA Special Region of Yogyakarta are still experiencing difficulties in calculating their tax reports. This is due to the many regulations and frequent changes. Even among the partners, there are those who have received a Letter of Request for Explanation of Data and/or Information (SP2DK). After that, the service team tried to solve the problem by holding tax training. To facilitate training, the service team designed an excel application program to assist in Tax Reports and Tax Calculations.

Figure 1. Visits to Partners

Source: Private Documentation, 2024.

Figure 2. The service team prepares the material

Source: Private Documentation, 2024.

After preparing the material, the next stage is the training stage where the service team conducts training by providing materials related to the Core Tax Administration System (CTAS) and guidelines in using the Excel-based taxation application that has been made by the service team. This event was held on August 3, 2024, which was attended by 35 Pharmacy MSME Entrepreneurs who are members of the Community Pharmacy Interest Association (HISFARMA) of the Special Region of Yogyakarta. The purpose of holding this activity is none other than to increase the knowledge of partners in terms of carrying out their rights and obligations in the field of taxation. It is hoped that this service activity can give birth to partners who are ready to prepare financial and tax reports in accordance with applicable rules, so as to be able to avoid a Request Letter for Explanation of Data and/or Information (SP2DK) from the Tax Service Office later.

With the enactment of Core Tax Administration System (CTAS) will make the implementation of tax obligations very strict, because of this, partners are required to understand the tax mechanism according to applicable rules. Moreover, the validity period of PP 23 of 2018 for individuals is only 7 years, which means that next year partners who are in the category of individual taxpayers must do bookkeeping. That in calculating taxes, it must be understood first whether the company owner or taxpayer began to stand before the issuance of PP 23 of 2018 or after the issuance of PP 23 of 2018, because this will affect the validity period of the PP. In the final session, training was carried out for partners who are members of HISFARMA regarding how to use the excel application that has been made to make it easier to calculate and report taxes.

This training is expected to help partners in carrying out their tax obligations properly and can reduce investigation letters / SP2DK from KPP. The results of this training increase partners' knowledge because tax regulations that often change make partners confused about how to report taxes in their business. And prepared to face Core Tax Administration System.

Figure 3. Training for Partners

Source: Private Documentation, 2024.

The event did not stop there, the service team consisting of Rochmad Bayu Utomo, Nugraeni, Ni Luh Gde Ana Pertiwi, Ilham Galih Dini Hari, and Dina Karista also visited several participants to evaluate the activity from Monday (05/08/2024) to Tuesday (06/08/2024) to evaluate the training activities and to measure the understanding of the participants of the activity. Alhamdullilah, it is known that there has been a significant increase in the understanding of participants after carrying out the training activities. Participants hope that this activity will always be sustainable so that when tax regulations change, they are more prepared to face tax changes.

Figure 4. Evaluation of Partners

Source: Private Documentation, 2024.

Discussion

The Request for Explanation of Data and/or Information (SP2DK) is a synchronization between the financial statements and the previous annual tax return. The purpose of this synchronization is to find out the cause of the difference in merchandise inventory. Based on this, the partner's understanding of tax equalization is very necessary to anticipate the difference in goods between the annual tax return and the partner's financial statements. so that partners can avoid SP2DK. This is in line with research (Linawati et al., 2023)

Equalization is not only found in the inventory of merchandise, but also in the income statement. Of course, for MSME actors who already have an income of 4.8 billion, they are required to become PKP (Taxable Entrepreneurs). This means that the basis for imposing output VAT tax must be the same as the sales listed in the Income Statement, if it is not the same, then VAT reconciliation will have to be carried out.

In this case, partners are very enthusiastic in understanding how to avoid SP2DK, the Chairman of HISFARMA said that the knowledge conveyed in this training is very useful for partners who do not understand the field of taxation, especially in tax calculation, payment, and reporting. In addition, the excel application program that has been built by the service team also helps partners in mutually integrated tax reporting. Tax training is very important because regulations are always changing, this is in line with the service of (Endang et al., 2023) who stated that there would be an increase in taxes after socialization.

Conclusion

Service activities for Pharmacy MSMEs that are members of HISFARMA based on Training can run smoothly, as evidenced by the enthusiasm of participants in participating in training and service. In this service, Partners better understand how to make good tax reports and can minimize the risk of getting a Request for Explanation of Data and/or

Information (SP2DK) from the Tax Service Office during the implementation of the Core Tax System Administration (CTAS). With the increasing understanding of pharmacy entrepreneurs in the field of taxation. However, we recommend that local KPP socialize the use of the core tax administration system for better results on partners.

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