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Tax Compliance Education and Coretax Assistance to Improve MSME Understanding After Tax Harmonization

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Abstract

Purpose: This community service program aimed to improve the tax understanding and reporting readiness of micro, small, and medium enterprise (MSME) actors in Serang Regency after tax regulation harmonization, the use of NIK as taxpayer number, and the introduction of Coretax.

Method: A one-day educational–participatory program for 15 MSME actors combined interactive socialization, focus group discussion, final income tax simulation, personal Coretax assistance, and a consultation forum. Pre-test, post-test, observation, and a questionnaire were analyzed descriptively.

Practical Applications: The module, simulation materials, and consultation forum can be replicated by universities, tax volunteers, and MSME communities as a continuing assistance model.

Conclusion: Mean understanding rose from 50.4 to 83.1 (64.9%; normalized gain 0.66, medium), exceeding the 30% target. Satisfaction and trust scored 4.41 and 4.32 of 5.00, and 13 of 15 participants completed the simulation independently.

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Introduction

Micro, small, and medium enterprises (MSMEs) hold a strategic position in the Indonesian economy. They contribute about 61 percent of gross domestic product and absorb about 97 percent of the national workforce (Bisnis.com, 2024). This economic weight is not matched by their contribution to tax revenue, and MSME taxpayers are often viewed as lagging behind large corporate taxpayers in compliance. The gap should not be read as unwillingness to pay. Recent studies link low MSME compliance mainly to limited understanding, administrative complexity, and low trust in the tax authority (Ariana et al., 2024; Madjodjo & Baharuddin, 2022; Supriyati et al., 2024).

The Law on the Harmonization of Tax Regulations (HPP Law) and its implementing rules changed the tax landscape for MSMEs. An individual taxpayer with annual gross turnover of up to IDR 500 million is not subject to final income tax, and the 0.5 percent final rate applies only to the portion of turnover above that threshold (Pemerintah Republik Indonesia, 2022; Republik Indonesia, 2021). Administration changed as well. The national identification number (NIK) now functions as the taxpayer number (NPWP) (Menteri Keuangan Republik Indonesia, 2022, 2023), and the Coretax core tax administration system has operated since 1 January 2025 (Menteri Keuangan Republik Indonesia, 2024). Government Regulation Number 20 of 2026 then revised Government Regulation 55/2022. The 0.5 percent rate and the IDR 4.8 billion turnover ceiling remain, but the facility is limited to individuals, sole-proprietorship companies (perseroan perorangan), and cooperatives. Individuals and sole-proprietorship companies may use it without a time limit, whereas cooperatives are limited to four years (Direktorat Jenderal Pajak, 2026; Oktaviyoni, 2026; Pemerintah Republik Indonesia, 2026).

The partner of this program was the handicraft MSME group of Bu Ti'ah in Kp. Batu Cina, Bandung Village, Bandung Sub-district, Serang Regency, Banten. Most members already held a taxpayer number, but they kept simple, manual records in exercise books or messaging apps, did not separate business and household finances, and had no monthly gross turnover recapitulation that could serve as the basis for tax calculation. Preliminary coordination also showed that members had heard of the HPP Law and Coretax but did not understand what they meant for their businesses, and that they were worried about sanctions.

An educational approach has empirical support. Prior studies report that the HPP Law has a positive and significant effect on MSME compliance (Agustina et al., 2025), that perceived fairness and taxpayer behavior shape compliance with the new rules (Rahayu & Suaidah, 2022), and that regulatory understanding, taxpayer awareness, and tax service quality significantly influence compliance (Herviana & Halimatusadiah, 2022; Madjodjo & Baharuddin, 2022). The benefits of the final tax scheme are not optimally felt without adequate socialization (Luntungan, 2022), and literacy activities based on the HPP Law have improved MSME taxpayers' understanding (Rachmawati & Ramayanti, 2022). Direct assistance has also been reported to help taxpayers with Coretax activation and reporting (Handayani, 2025; Maimunah et al., 2026). Trust matters as well. Tax knowledge, perceived fairness, and trust in government predict the voluntary compliance of small businesses (Appiah et al., 2024; Cahyonowati et al., 2023), in line with the slippery slope framework (Aulia et al., 2022).

This program therefore aimed to (1) improve MSME actors' understanding of final income tax provisions and tax obligations after harmonization, (2) build skills in calculating final income tax and reporting through Coretax, (3) strengthen trust in the tax process, and (4) establish a continuing consultation forum and a digital module. The main success indicator was an increase of at least 30 percent in the mean understanding score.

Method

The program used an educational–participatory approach that treated MSME actors as active subjects rather than passive recipients. Three reasons guided this choice. Tax knowledge of MSME actors is formed through daily business experience, technical obstacles can only be overcome through direct practice, and trust cannot be built through lectures but

through interaction in which participants feel helped rather than judged. The program ran for one day, on Sunday, 18 October 2026, from 08.50 to 15.00 WIB, at the partner's location in Kp. Batu Cina, Bandung Village, Bandung Sub-district, Serang Regency, Banten. The implementation team consisted of two lecturers and two students.

Participants were 15 MSME actors of the partner group, selected purposively with three criteria: having run the business for at least one year, holding or being in the process of obtaining an NPWP, and being willing to attend the whole program. The partner was involved from the needs survey and the arrangement of schedule and location through to the provision of anonymous or aggregate business data for the simulation, which protected the confidentiality of participants' businesses. The program consisted of six stages (Table 1).

Table 1. Stages of the Program

No.	Stage	Main activities	Output
1	Preparation	Coordination with the partner, needs survey, module development, preparation of simulation materials and evaluation instruments	Module, simulation materials, instruments
2	Interactive socialization and focus group discussion	Two-way counseling and discussion on post-harmonization provisions	Conceptual understanding
3	Final income tax simulation	Practice in calculating gross turnover and final income tax with anonymized business data	Calculation skills
4	Coretax technical assistance	Personal checking of NIK–NPWP matching, account activation, and reporting simulation	Independent reporting skills
5	Consultation forum and sustainability	Formation of a consultation forum and provision of the digital module	Forum and module
6	Evaluation	Pre-test, post-test, observation, and satisfaction and trust questionnaire	Program achievement data

Source: Author's Work, 2026.

The materials were arranged in four groups that matched the four aspects of the pre-test and post-test, so that the link between what was taught and what was measured could be checked directly: (1) the gross turnover limit and final income tax rate, including Government Regulation 55/2022 as changed by Government Regulation 20/2026; (2) NIK-NPWP integration and the use of Coretax; (3) final income tax simulation; and (4) annual tax return (SPT) obligations and administrative sanctions. Worked examples followed the legal provisions. For instance, an individual with annual gross turnover of IDR 700 million bears final income tax of only 0.5 percent of IDR 200 million, or IDR 1 million. This helped participants see that the IDR 500 million threshold is the untaxed portion of turnover and not the point at which all turnover becomes taxable.

Learning outcomes were measured with a pre-test before the material and a post-test after the whole program on the same four aspects (scale 0-100). Participation and the ability to complete the simulation independently were recorded on an observation sheet. Satisfaction and trust were measured with a questionnaire on a 1-5 scale at the end of the program. Data were analyzed descriptively. For each aspect and overall, the study calculated mean scores, the gain in points, the relative improvement ((post-test − pre-test)/pre-test), which was the

basis of the success indicator of at least 30 percent, and the normalized gain ((post-test − pre-test)/(100 − pre-test)). Normalized gain was classified as low (< 0.3), medium (0.3 to < 0.7), or high (≥ 0.7) (Sukarelawan et al., 2024). Questionnaire means were interpreted with equal-interval ranges: 1.00-1.80 very low, 1.81-2.60 low, 2.61-3.40 moderate, 3.41-4.20 high, and 4.21-5.00 very high. These ranges are an analytical convention of the authors, not a standard. Observation notes and open feedback were grouped thematically. The design is a single group with pre- and post-measurement and no comparison group, so the results are interpreted as improvement during the program rather than as a causal effect.

Result

All 15 participants attended the program from beginning to end. In the preparation stage, coordination and a needs survey confirmed the initial findings. Most participants had heard of the HPP Law and Coretax but did not understand their implications, records were kept manually, and there was concern about sanctions. These findings became the basis of a digital module on MSME taxation after HPP 2025, covering the turnover threshold, the final income tax rate, Government Regulation 20/2026, NIK-NPWP integration, and a Coretax guide. When the proposal was written, the status of the final rate for individuals who had used it since 2018 was still uncertain. The material was therefore updated after Government Regulation 20/2026 was enacted on 22 April 2026, so that participants received the rules in force at the time of the program.

In the interactive socialization, participants were highly enthusiastic. Many asked how to calculate gross turnover, how their business stood against the IDR 500 million threshold, and whether reporting was still required when turnover was below the threshold. These questions matched the problems identified at the start, which suggests that the material addressed real concerns. In the focus group discussion, all 15 participants shared experiences and worries about sanctions. The team explained the applicable provisions and how to avoid unintentional errors. The discussion had a cognitive function, because participants received accurate information, and an affective function, because they learned that others shared their worries.

In the simulation and Coretax assistance session, participants were guided to check NIK-NPWP matching, activate their accounts, calculate final income tax, and practice filling in a report. Each participant was accompanied personally by a member of the team. Technical obstacles, such as an NIK that was not yet matched with the NPWP, were experienced by 13 of 15 participants. At the end of the program, a consultation forum was formed as a consultation group joined by all 15 participants and supported by the digital module. Photo 1 documents the activities.

Photo 1. Program Implementation



Source: Private Documentation, 2026.

Table 2 shows that all four aspects improved. The mean understanding score rose from 50.4 to 83.1, a gain of 32.7 points or a relative improvement of 64.9 percent (32.7/50.4), which exceeded the 30 percent target. The overall normalized gain was 0.66, in the medium category. Initial scores of 45.0–55.6 indicate that understanding before the program was moderate to low, consistent with the field finding that participants knew the terms but not their

implications. After the program, all aspects scored above 80 points.

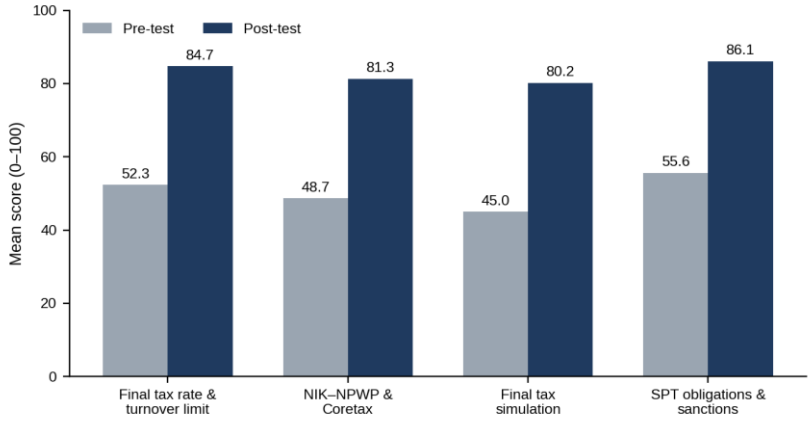
Table 2. Pre-test and Post-test Scores and Improvement by Assessment Aspect (Scale 0-100)

Assessment aspect	Pre-test	Post-test	Gain (points)	Relative improvement (%)	Normalized gain	Category
Final tax rate and turnover limit (PP 55/2022 and PP 20/2026)	52.3	84.7	32.4	62.0	0.68	Medium
NIK–NPWP integration and Coretax use	48.7	81.3	32.6	66.9	0.64	Medium
Final income tax simulation	45.0	80.2	35.2	78.2	0.64	Medium
SPT obligations and administrative sanctions	55.6	86.1	30.5	54.9	0.69	Medium
Overall mean	50.4	83.1	32.7	64.9	0.66	Medium

Source: Author's Work, 2026.

Three findings stand out. First, the simulation aspect had the lowest initial score (45.0), the largest gain (35.2 points), and the highest relative improvement (78.2 percent). Second, the SPT obligations and sanctions aspect had the highest initial score (55.6) and the lowest relative improvement (54.9 percent), yet the highest normalized gain (0.69), meaning that it filled most of its available room for improvement. Third, all aspects fell in the medium gain category and none reached the high category. Figure 1 visualizes the comparison.

Figure 1. Mean Pre-Test And Post-Test Scores By Assessment Aspect



Source: Author's Work, 2026.

Skill improvement was assessed through observation of independent completion of the simulation. In total, 13 of 15 participants (86.7 percent) completed the calculation and form-filling simulation without help. Participants who could not yet do so are prioritized for the consultation forum and follow-up assistance. The questionnaire gave a satisfaction score of 4.41 and a trust score of 4.32 out of 5.00, both in the very high category. Qualitatively, participants judged the material easy to understand, the examples relevant to their businesses, and the direct assistance very helpful. Several said that their worry about sanctions had decreased once they understood that reporting remains compulsory even when no tax is due and that administrative errors can be prevented by timely reporting. Table 3 summarizes the achievement of the success indicators and outputs.

Table 3. Achievement of Success Indicators and Outputs

Indicator / output	Target	Achievement
Increase in understanding	At least 30%	64.9% (mean score 50.4 to 83.1)
Independent completion of simulation	Not set numerically	13 of 15 participants (86.7%)
Participant satisfaction	Not set numerically	4.41 of 5.00 (very high)
Trust in the tax process	Not set numerically	4.32 of 5.00 (very high)
Participation	All participants attend	All 15 attended from start to end
Digital MSME tax module	Available and replicable	Compiled and provided digitally
MSME tax consultation forum	Formed and sustained	Formed as a consultation group

Source: Author's Work, 2026.

Discussion

The results show that tax compliance education designed around the needs of MSME actors can substantially improve understanding. The baseline mean of 50.4 is consistent with evidence that understanding of tax regulations influences compliance (Herviana & Halimatusadiah, 2022) and that the benefits of the final tax scheme are not optimal without socialization (Luntungan, 2022). The improvement after the program agrees with Rachmawati and Ramayanti (2022), who found that education based on the HPP Law increased MSME taxpayers' understanding of their rights and obligations. These results must be read together with the evaluation design. With a single group measured before and after and no comparison group, score gains may also reflect familiarity with the same test items or the atmosphere of the program. The 64.9 percent improvement is therefore better read as evidence that understanding increased during the program, not as a precise measure of the causal impact of education.

The largest gain on the simulation aspect underlines the value of practice-based learning. MSME actors generally understand that a threshold of IDR 500 million and a rate of 0.5 percent exist, but they find it hard to apply these to their own figures, mainly because gross turnover records are not orderly. With worked examples and anonymized business data, participants could calculate concretely and see that gross turnover accumulates over time. The simulation aspect nevertheless had the lowest final score (80.2). Its starting point was the lowest, and calculation requires carefulness and habit that a single session cannot build. This supports repeated exercises, for example monthly practice questions in the consultation forum.

The ability of most participants to complete the simulation independently is consistent with Handayani (2025) and Maimunah et al. (2026), who reported that direct assistance helps overcome transition obstacles such as NIK-NPWP matching and account activation. Such obstacles often lead taxpayers to postpone reporting. By resolving them personally, the team reduced the compliance costs that partners perceive: time, effort, and anxiety. The program does not prove that Coretax obstacles have been fully resolved. The simulation took place in a practice environment, whereas real reporting involves factors beyond the team's control, including system performance near deadlines.

The trust score of 4.32 indicates that an approach that helps rather than judges can foster positive perceptions of the tax process. This agrees with the slippery slope framework, which places trust beside the power of the authority as a path to compliance (Aulia et al., 2022), and with findings that tax knowledge, perceived fairness, and trust in government shape voluntary compliance (Appiah et al., 2024; Ariana et al., 2024; Cahyonowati et al., 2023; Supriyati et al., 2024). Fear of sanctions among MSME actors often stems from not knowing what is actually required rather than from an intention to avoid tax. Clarity about obligations reduces uncertainty, and uncertainty is what tends to make business actors postpone. This

supports the view that voluntary and enforced compliance have different determinants and effects (Kumi et al., 2024), and that MSME compliance is better approached through education than through the threat of sanctions. Satisfaction (4.41) was slightly higher than trust (4.32). This is expected, because satisfaction can form in one meeting, whereas trust in the tax system is a deeper attitude that changes more slowly and will only be tested in real reporting. The questionnaire was completed right after personal assistance, so scores probably lean positive and should be complemented with behavioral data in the next reporting period.

The program also shows that tax education materials must follow regulatory dynamics. Government Regulation 20/2026 required the module to be revised before delivery so that participants would not rely on outdated information (Oktaviyoni, 2026). Modules should therefore carry an update date and an explicit legal basis, and the consultation forum can convey updates to partners. Sustainability rests on three mechanisms: the consultation forum, the self-study digital module, and follow-up assistance in the next annual SPT reporting period. One-off education tends to have short-lived effects, so these mechanisms determine whether the results last, and continuing assistance is considered effective in supporting compliance (Handayani, 2025; Maimunah et al., 2026). The approach can be replicated by universities, tax volunteers, or MSME associations if they adapt the materials to current regulation and use anonymized business data.

Several obstacles were encountered: the one-day format that compressed all stages, manual recording of gross turnover with business and household finances not separated, the rapid change of regulation, technical obstacles in Coretax, concern about sanctions that made some partners passive, and diversity in participants' abilities. The most fundamental obstacle is record keeping. Participants can apply the formula correctly only if they have reliable turnover figures, so simple bookkeeping training and a monthly turnover template are the most logical continuation of this program. The study also has limitations: a small number of participants from one group, a single-day intervention, short-term measurement, no comparison group, no per-participant scores to test whether gains were uniform, and no paired statistical test. Detailed profile data, such as business type, turnover range, and years of operation, were not documented systematically, so generalization to other MSMEs should be made with caution.

Conclusion

This program aimed to improve tax understanding, calculation and Coretax reporting skills, and trust among MSME actors in Serang Regency after tax harmonization. The program raised mean understanding from 50.4 to 83.1 (64.9 percent; normalized gain 0.66, medium), far above the 30 percent target. In total, 13 of 15 participants completed the simulation independently, satisfaction and trust reached 4.41 and 4.32 out of 5.00 (very high), and a digital module and a consultation forum were produced.

Practically, the combination of interactive socialization, practice with participants' own figures, personal Coretax assistance, and a continuing consultation channel offers a replicable model of tax education for MSMEs, provided that materials are updated with regulatory change. The results are indicative because of the single-group design, the small sample, and the short-term measurement. Skills were demonstrated in a simulation and still need to be proven in real reporting. Future programs should add simple bookkeeping training, include a comparison group and per-participant data, and follow up on reporting behavior in the next SPT period.

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