

Socialization and Training of Value-added Tax (PPN) in Kerinjing Village, Ogan Ilir Regency

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Abstract: Kerinjing Village is one of 241 villages in Ogan Ilir Regency and one of 19 villages in Tanjung Raja District, which is 7 Km to the West from the District Capital and 13 Km to the East from the Regency Capital and has an area of $\pm 3,00$ Km². Kerinjing Village is divided into 2 hamlets led by each Hamlet Head. PPN is a tax imposed on any added value of goods or services in circulation from producers to consumers. The training given to training participants uses the pedagogical learning method. This method provides training to participants where participants are considered as adults. The speaker provides training with a monologue then continues with a two-way dialogue between the resource person and the participants. Community service activities are carried out in Kerinjing Village and are carried out within 2 days. This service plan was carried out for 1 month. In this training, participants were also given examples of recording and calculating PPN. So far, they don't really understand and know about how to make correct financial records in accounting. Participants can try to make financial records according to the income they receive from their business and try to calculate the amount of tax to be paid and make tax reports. The service team provides direct guidance and assistance in making financial records, calculating the amount of tax to be paid based on the income received and making tax reports.

Keywords: PPN, Tax, Small Medium Entity

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1. INTRODUCTION

Kerinjing Village is one of 241 villages in Ogan Ilir Regency and one of 19 villages in Tanjung Raja District, which is 7 Km to the West from the District Capital and 13 Km to the East from the Regency Capital and has an area of $\pm 3,00$ Km². Kerinjing Village is divided into 2 hamlets led by each Hamlet Head. The boundaries of Kerinjing Village are in the north, it is bordered by Jagaraja Village (Kec. Rantau Panjang), South side is bordered by Tanjung Dayang Village (Kec. Indralaya Sel), The west is bordered by the village of Suka Raja Baru, Suka Raja Lama and in the east is Skonjing.

Kerinjing Village, has a population at the end of 2017 of 1,307 people, consisting of 665 men and 642 women (BPS, 2017). At the end of 2015 the number of households was 336 households, with an area of 3.00 km² and an average population density of 426 people per km², which is a village with a relatively rare population density (BPS 2016). Kerinjing Village has a dry and dry climate. rain, like other villages in the territory of Indonesia, in this case has a direct influence on

the existing cropping patterns in Kerinjing Village, Tanjung Raja District.

There is not enough potential in Kerinjing village but with the help of related parties, the potential of the village can be developed, especially in the fields of agriculture and plantations. As many as 49% of the villagers earn an income from agricultural and plantation products, ± 84 Ha of paddy fields and ± 105 Ha of plantation land, which can be the aspirations of the government to help farmers increase productivity of agricultural products supported by adequate facilities and infrastructure. The potential in villages in the health sector such as POSKESDES, POSYANDU and BIDES, from this potential is really needed by people who progress towards a healthy Ogan Ilir. From the economic sector, the potential of the village can also be obtained from family businesses such as making clothes (tailors), public transportation businesses, food stalls, while the potential in the field of facilities and infrastructure such as long village roads, educational facilities, fishery potential in the village Kerinjing is only a fisherman who catches wild rice field fish and partly cultiPPNes freshwater fish. In the field of human resources, there are still many skilled human resources who cannot use their expertise in general because they are not supported by adequate skills education and a lot of job competition (Budiman et al., 2021).

Demands for transparency and accountability in village government financial management require villages to clean up and prepare themselves through various activities, including socialization and technical guidance on financial management. The implementation of this proposal is in the form of training to facilitate the implementation of village government finances, one of which is regarding taxation (Burhanudin et al., 2020).

With the existence of village laws and government regulations regarding villages, the village government must implement these laws and regulations properly and according to the date of their promulgation. The legislative package on villages from a village financial perspective is very good. However, the implementation of these laws and regulations still has many problems that must be addressed properly and as early as possible. With the conditions that exist in the current village administration, the village has many problems. Problems start from the aspect of human resources, regional and village regulations that have not been compiled, the readiness of village documents that are not yet available and so on.

The problems faced in implementing village legislation related to the detailed management of village finances include (a). Preparation of the Village Government in preparing the completeness of Village-level Regulations or regulations. The readiness of human resources, especially village treasurers, is still lacking in terms of number and quality of control of new regulations, (b) The readiness of supporting facilities such as computers is inadequate, (c) The readiness of information technology facilities in the form of software or applications is still not available, (d) Readiness Human resources who control integrated village government financial applications and (e) With the above problems, this training is expected to be able to provide solutions to aspects of improving human resources in this case village financial management regarding PPN.

2. LITERATURE REVIEW

2.1 Definition of Tax

Taxes can be charged directly, taxes are not live (Viriany et al., 2021). An example of a tax that is directly imposed is PPN (Value Added Tax). While an example of a tax that is not imposed directly is PPH (Income Tax). The definition of tax according to Law no. 16 of 2009 which is the fourth amendment to Law no. 6 of 1983 concerning General Provisions and Tax Procedures or known as the KUP Law. According to the aforementioned Law, Tax is an obligatory contribution to the state that is owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

According to the definition of tax. Prof. Rochmat Soemitro, Taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving lead services (counter-performance) which can be directly demonstrated and used to pay for general expenses. According to P.J.A. Adriani, Taxes are contributions to the state (which can be enforced) owed by

those who are obliged to pay them according to the regulations, without getting back performance, which can be immediately appointed, and whose use is to finance general expenses related to the state's duties to organize the government. According to Dr. Soeparman Soemahamidjaja, taxes are mandatory contributions in the form of money or goods collected by the authorities based on legal norms, in order to cover the costs of producing collective goods and services in achieving general welfare.

According to Mardiasmo (2011), tax is an achievement imposed unilaterally by and owed to entrepreneurs (according to the norms that are generally determined), without any counter-achievement, and is solely used to cover general expenses. According to Prof. Dr. MJH. Smeets, taxes are achievements to the government that are owed through general norms and which can be enforced, without any contra performance that can be demonstrated in individual terms, intended to finance government spending.

2.2 Tax Function

The tax function can be divided into two, namely:

- (1) Revenue Function (Budgeter), Tax functions as a source of government funds intended for financing both routine and development expenditures. As a source of state finance, the government tries to put as much money as possible for the state treasury. These efforts are pursued by extensification and intensification of tax collection through improving regulations on various types of taxes such as Income Tax (PPh), Value Added Tax (PPN) and Sales Tax on Luxury Goods (PPnBM), Land and Building Tax (PBB), and others.
- (2) Regulatory function (Regular), namely tax functions as a tool to regulate or implement government policies in the social and economic fields, as well as to achieve certain goals outside the financial sector. Some examples of the application of taxes as a regulatory function are high taxes are imposed on luxury items, A progressive tax rate is imposed on income, The export tax rate is 0%, Income tax is imposed on the delivery of certain industrial products, Exemption from income tax on the residual income of the cooperative. And also Enforcement of tax holidays.

Distribution of Tax Types According to Waluyo (2013) taxes can be grouped into three groups, which are as follows: According to Class or Imposition, tax is divided into two, namely Direct Tax, which is a tax the imposition of which cannot be delegated by other parties, but must be directly borne by the taxpayer concerned. For example: Income Tax and then Indirect Tax, is a tax the burden of which can be delegated to other parties. For example: Value Added Tax. According to nature, taxes are divided into two, Subjective Tax which is a tax originating or based on its subject, which the objective requirements of which are to be sought, in the sense of observing the condition of the Taxpayer For example: Income Tax and Objective Tax is a tax originating or based on its object, regardless of the status of the Taxpayer. For example: Value Added Tax and Sales Tax on Luxury Goods.

According to the collection and management, taxes are divided into two, central tax, is a tax collected by the central government and is used to finance state households. For example: Income Tax, Value Added Tax and Sales Tax on Luxury Goods, Land and Building Tax, and Stamp Duty and Local taxes are taxes collected by the regional government and used to finance regional households. For example: Advertising Tax, Entertainment Tax, Land and Building Tax in the Urban and Rural Sector, Fees for Acquiring Rights on Land and Buildings (BPHTB).

2.3 Tax rates

To calculate the amount of tax payable, two elements are needed, namely the tax rate and the tax base. The tax rate can be a certain number or percentage. The types of tax rates are divided into 3 rates, which is Fixed Tariff, Proportional Tariff, Degressive Tariff, and Progressive Tariffs. Fixed Tariff is the rate in the form of a fixed amount or figure, regardless of the amount of the tax base. Proportional Tariff (Comparable), is the rate in the form of a certain percentage which is fixed in nature regardless of the tax base. The greater the tax base, the greater the

amount of tax payable with a proportionate or proportionate increase. Degressive Tariff (Decreasing), a rate in the form of a certain percentage which decreases with the increasing of the tax base. Progressive Tariffs (Increasing), a rate in the form of a certain percentage which increases with the increase in the tax base. Progressive rates can be divided into three, namely: (a) Progressive-Proportional Tariff, namely the rate in the form of a certain percentage which increases with increasing tax base, and the increase in the percentage is fixed; (b) Progressive-Progressive Tariffs, namely rates in the form of a certain percentage which increases with increasing tax base, and the increase in the percentage is also increasing; (c) Progressive-Degressive Tariff, namely a rate in the form of a certain percentage which increases with increasing tax base, but the increase in the percentage is decreasing.

2.4 Value-added Tax (PPN)

PPN is a tax imposed on any added value of goods or services in circulation from producers to consumers. In English, PPN is called Value Added Tax (PPN) or Goods and Services Tax (GST). PPN is a type of indirect tax to be paid by other parties (traders) who are not tax bearers (end consumers). The basic principle is a tax that must be imposed on every production and distribution process, but the amount of tax owed is borne by the end consumer who uses the product.

Law Number 42 of 2009 concerning Value Added Tax & Sales Tax on Luxury Goods regulates tax on consumption of goods and or services consumed in the country (customs area). The party who is burdened to pay is the consumer while the party who is obliged to collect PPN is the seller as the party who delivers goods and or services. Because the consumption tax is imposed on the added value of a good and or service (selling price - purchase price), the consumption tax is called PPN. To calculate PPN, you must know, first, the transactions that are payable PPN and types of taxable goods / services are as the basis for whether or not PPN is payable on the transaction. Secondly, Tariff and the basis for the imposition of PPN to calculate the amount of PPN payable. And then At the time, terms and forms of Tax Invoice as proof of PPN collection at the time of delivery (Output Tax) and also as proof of Crediting Input Tax (PPN on acquisition). And the Time and conditions for crediting Input Tax to be calculated with Output Tax in each tax month / period. The result of this crediting results in under or overpaid PPN.

Law Number 42 of 2009 states that the PPN rate is 10% and Article 7 paragraph 2 of the PPN Law states that a PPN rate of 0% is applied to the export of Tangible Taxable Goods / Intangible Taxable Goods / Taxable Services.

2.5 Tax base

Article 1 point 17 of the PPN Law states that the Tax Imposition Basis is the Selling Price, Replacement, Import Value, Export Value, or other value used as the basis for calculating the tax payable. Other values, namely, Own Use; Free giving; Submission of sound or image recording media; Submission of story films; Delivery of tobacco products; Remaining items of company dissolution; Submission of centers to branches or between branches; Intermediary Traders; Auction; Package Delivery Service; Travel or Tourism Bureau. The Selling Price is the value in the form of money, including all costs requested or should be requested by the seller due to the delivery of Taxable Goods, excluding the Value Added Tax collected according to the 1984 PPN Law and its amendments and price discounts stated in the Tax Invoice.

Reimbursement is value in the form of money, including all costs requested or should be requested by entrepreneurs due to the delivery of Taxable Services, export of Taxable Services, or export of Intangible Taxable Goods, but excluding Value Added Tax collected under the PPN Law and deductions. the price stated in the Tax Invoice or the value in the form of money paid or supposed to be paid by the Service Recipient due to utilization of Taxable Services and / or by beneficiaries of Intangible Taxable Goods due to utilization of Intangible Taxable Goods from outside the Customs Area in the Customs Area. Import Value is the value in the form of money which is the basis for calculating the import duty plus levies based on the provisions in the statutory regulations concerning customs and excise for the import of Taxable Goods, excluding

Value Added Tax and Sales Tax on Luxury Goods collected according to the Law. PPN.

2.6 Value-added Tax collection

PPN collection is the payment of taxes levied on every transaction of purchasing goods or obtaining services from third parties, for example purchasing office stationery, purchasing uniforms for official purposes, purchasing computers, purchasing employee attendance machines, obtaining construction services, acquiring attendance machine installation services, obtaining office air conditioning maintenance services, and the acquisition of services for security personnel.

In general, for every transaction of purchasing goods and obtaining services from third parties/partners paid by the treasurer, PPN must be collected. However, there are several transactions for purchasing goods and obtaining services from third parties that do not need to be subject to PPN by the treasurer, namely: (a) Payment which is a maximum amount of IDR 1,000,000 (one million rupiah) and is not a fragmentary payment; (b) Payments for land acquisition, except payments for the surrender of land by real estate or industrial estate; (c) Payment for the delivery of Taxable Goods and / or Taxable Services which according to the prevailing laws and regulations, has received Value Added Tax facilities which are collected and / or exempted from the imposition of Value Added Tax; (d) Payment for the delivery of Oil Fuel and Non-Oil Fuel by PT Pertamina (Persero); (e) Payment on telephone bills; (f) Payment for air freight services provided by the airline. Other payments for the delivery of goods or services which according to the prevailing laws and regulations are not subject to Value Added Tax.

2.7 Village Regulations

There are also many packages of laws and regulations related to village finances. This is also related to the overall village government. The package of laws that was born included law number 6 of 2014 concerning villages. The derivative of this law includes government regulation number 43 of 2014 concerning villages. Government regulations were then lowered again at the level of ministerial regulations for the interior and ministerial regulations for villages, development of disadvantaged areas and transmigration regarding village development priorities. The various regulations that were born certainly had implications for the government at various levels.

The implications for the village law provide, among other things, the complexity of tasks in development planning, budgeting, budget execution, financial management and reporting as well as financial accountability. The systems, procedures, documents, records and reports that follow the new system are also subject to adjustments. This of course will provide its own homework for government officials who will carry it out (Yusnaini et al., 2021).

Besides that, the birth of various laws and regulations has an impact in the form of certainty for funding for village development. For villages that have been able to compile a development planning document in the form of a village medium-term development plan (RPJMDesa) and a short-term planning document in the form of a village government work plan (RKPDesa), the village is entitled to a 10% disbursement of total village funds from the APBN. , 6 trillion for 72,000 villages. This must be anticipated properly and quickly so that the village does not lose potential income for village development and does not cause leakage of funds.

The central government since 2015 has disbursed Village Funds originating from the APBN. The Village Fund that has been disbursed by the government in 2015 amounted to Rp. 20 trillion, in 2016 Rp. 47 trillion, in 2017 Rp. 60 trillion, in 2018 Rp. 60 trillion, and in 2019 it increased again to Rp. 70 trillion. The funds are budgeted for about 74,000 villages.

On average, each village will receive a Village Fund of around IDR 945 million. In addition, villages also receive Village Fund Allocation (ADD) from the District APBD as stipulated in the Minister of Home Affairs Regulation Number 113 of 2014 concerning Guidelines for Village Financial Management, as well as Provincial Assistance (Banprov) originating from the Provincial APBD. There are a lot of funds received by a village.

Based on the Decree of the Minister of Finance Number 563 / KMK.03 / 2003 concerning the appointment of a government treasurer and treasury and state treasury offices to collect, deposit,

and report value added tax and sales tax on luxury goods along with the procedures for collecting, depositing, and reporting it, Government Treasurer, namely Treasurers and Officials making payments whose funds come from the APBN / APBD, are determined to be Collectors of Value Added Tax (PPN) and Income Tax (PPh) Article 22.

Local governments usually get the potential for local taxes from spending on food and beverages that are sold by food stalls for the consumption of construction workers, as well as from food and catering services. Considering Article 4A of the PPN Law which states that food and beverages served in restaurants, stalls and the like are not taxable goods. Also catering and catering services are not taxable services. So that this becomes the object of local taxes.

The legal basis for implementing PPN application training activities for village government officials includes Law number 6 of 2014 concerning Villages, RI Law No. 42 of 2009 concerning the third amendment to Law No.8 of 1983 concerning Value Added Tax (PPN) of Goods and Services and Sales Tax on Luxury Goods, Government Regulation No. 43 of 2014 concerning Implementation Regulations of Law No. 6 of 2014 regarding the Village, Government Regulation No. 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, Government Regulation No. 113 of 2014 concerning Village Financial Management and Regulation of the Minister of Finance number 64 / PMK.05 / 2013 concerning the Supervision Mechanism of Withholding / Collection and Payment of Taxes Conducted by the Spending Treasurer of Regional Work Units / Proxy of Regional General Treasurers.

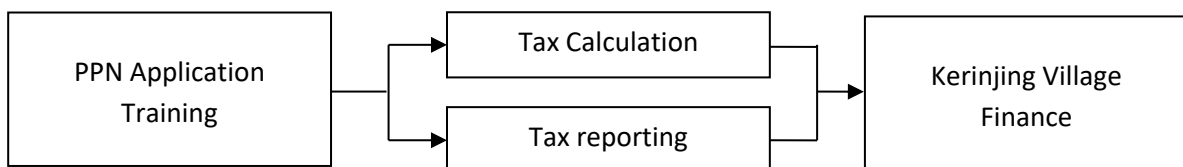


Figure 1. Problem Solving Framework

3. METHODS

3.1 Target Audience

The target audience for this community service activity is all village government officials who are responsible for village financial management, especially in Kerinjing Village, Ogan Ilir Regency.

3.2 Method of Implementation

The scope of training activities regarding the application of PPN for village government officials includes:

1. Socialization of laws and regulations related to the village:
 - Law No. 6 of 2014 concerning the Village.
 - Government regulation number 43 of 2014, implementing regulations for the Village Law.
 - RI Law No. 42 of 2009 concerning the third amendment to Law No.8 of 1983 concerning Value Added Tax (PPN) of Goods and Services and Sales Tax on Luxury Goods.
 - Government Regulation No. 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget.
 - Government Regulation Number 113 of 2014 concerning Village Financial Management.
 - Regulation of the Minister of Finance number 64 / PMK.05 / 2013 concerning the Supervision Mechanism of Withholding / Collection and Payment of Taxes Conducted by the Spending Treasurer of Regional Work Units / Proxy of Regional General Treasurers.
2. Technical assistance for village government officials regarding:
 - PPN calculation for Kerinjing village government officials, Ogan Ilir.
 - How to pay PPN for village funds in Kerinjing Village, Ogan Ilir.
 - PPN reporting for Kerinjing village funds, Ogan Ilir.

4. RESULTS AND DISCUSSION

During the implementation of community service in Kerinjing Village, Tanjung Raja sub-district in Ogan Ilir, South Sumatra, the first opening was from the Head of Kerinjing Village, Mr. Faisal Kimi. The village head gave a speech with a statement of acceptance for the visit of the lecturers at the Faculty of Economics, Unsri to carry out community service in Kerinjing village. The Kerinjing village community gratefully accepted the knowledge and knowledge provided by the lecturers of the Faculty of Economics, Sriwijaya University.



Figure 2. Message from the Head of Kerinjing Village

This training activity can run smoothly. This is due to the factors that support running the service activities. The things that support the running of this service activity are the full support of the community in Kerinjing Village by providing training facilities and welcoming this training and hope that in the future this training activity can continue in the future. Another supporting factor is the enthusiasm of the participants to take part in this training to understand the importance of PPN. The village head also provided the necessary facilities in the context of community service activities and expressed his gratitude. A remarks representing the Lecturer at the Faculty of Economics, Sriwijaya University delivered by Mr. Dian Eka, SE, MSi., Which explained the aims and objectives and benefits of the community service visit in Kerinjing village. After the opening is a prayer together.

The village head also provided the necessary facilities in the context of community service activities and expressed his gratitude. A remarks representing the Lecturer at the Faculty of Economics, Sriwijaya University delivered by Mr. Dian Eka, SE, MSi., Which explained the aims and objectives and benefits of the community service visit in Kerinjing village. After the opening is a prayer together.



Figure 3. Delivering the Materials

At the time of the session we presented material explanations regarding the calculation and reporting of PPN to the village government officials in Kerinjing Village. The presentation was facilitated by in-focus and print out power points which were distributed to the participants in order to understand the material completely. The presentation provides basic material, likely Definition of Tax, tax Function, Distribution of Tax Law, Distribution of Tax Types, Tax Imposition Rates, Tax-related regulations. After that, special material regarding PPN is presented the Definition of PPN, PPN Imposition Rates, Basis for Imposing PPN PPN collection and PPN related regulations.



Figure 4. Participants Listen to the Content

In this training, participants were also given examples of recording and calculating PPN. So far, they don't really understand and know about how to make correct financial records in accounting. Participants can try to make financial records according to the income they receive from their business and try to calculate the amount of tax to be paid and make tax reports. The service team provides direct guidance and assistance in making financial records, calculating the amount of tax to be paid based on the income received and making tax reports.

5. CONCLUSIONS AND SUGGESTION

There are several conclusions from this service, it found that The role of village officials in Kerinjing Village, Tanjung Raja Ogan Ilir sub-district in relation to PPN is very large. The training materials match the needs of village officials to increase their understanding of PPN. There is a positive response seen from the enthusiasm of the training participants in participating in community service activities. And lastly, There needs to be assistance for village officials in calculating, calculating, paying, reporting related to PPN. Especially with regard to tax returns (SPT) both periodic and annual tax returns.

The following suggestions can be given. For further dedication, it is better if you provide more explanation relating to how to fill in the notification letter (SPT). SPT itself has a mass SPT and an annual SPT. For the Tax Office (KPP) Pratama can provide assistance to village officials in making financial records, calculating the amount of tax to be paid and in making reports. Village officials can try independently to calculate the amount of tax paid, which in turn can increase their awareness of being able to pay taxes on time and be able to report taxes in a timely manner.

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