

Socialization and Training of Article 23 Income Tax in Kerinjing Village, Ogan Ilir District

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Abstract: The implementation of laws and regulations regarding villages still has many problems that must be addressed properly and as early as possible. 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. Training on Income Tax Article 23 is expected to be able to provide solutions to aspects of improving human resources. The objects of this community service activity are all village government officials who are responsible for managing village finances. The training given to training participants uses the pedagogical learning method, where the speaker provides training with a monologue then continues with a two-way dialogue between the resource person and the participant. Community service activities are carried out in Kerinjing Village and carried out within 2 days. The results of this training can be concluded that: 1) The role of village officials in Kerinjing Village, Tanjung Raja Ogan Ilir sub-district in relation to Income Tax Article 23 is very large; 2) There is a suitability of training material with the needs of village officials to increase understanding of Article 23 Income Tax; 3) There is a positive response seen from the enthusiasm of the training participants to participate in service activities; 4) There needs to be assistance for village officials in calculating, calculating, paying, reporting in relation to Income Tax Article 23. Especially in relation to tax notification (SPT) both periodic and annual SPT.

Keywords: Tax, Income, Village Government

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1. INTRODUCTION

According to Law no. 6 of 2014 concerning Villages. Whereas, the village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system. (Regulation of the Minister of Finance Number 64/PMK.05/2013) The regulation of the Minister of Finance explains about legal community units, namely villagers who live in a location which has the right or authority to carry out or run their government for the benefit of residents living in the village area. the.

In organizing and compiling villages, village funds are needed as a source of development. According to Government Regulation No. 60 of 2014 concerning Village Funds sourced from the APBN (State Revenue and Expenditure Budget) and Government Regulation no. 20 of 2018 concerning Village Financial Management. Village Funds are funds sourced from the district/city

Regional Revenue and Expenditure Budget which are used to finance government administration, development, as well as community and community empowerment. The government authorizes the village government, as the smallest government unit, to independently manage its finances.

In the context of managing village finances, the village head delegates some of the authority to village officials, who have the same responsibilities as government treasurers to other government units (Budiman, et, al., 2021). The Village Fund is distributed annually because the Central Government targets that each village will receive funding assistance of Rp. 1,200,000,000. One of the authorities of the village head is regulated in Article 93 of Government Regulation Number 43 of 2014 concerning the Implementation of Law Number 6 of 2014 concerning Villages. Article 93 contains the authority of the village head as the holder of the power of village financial management. Minister of Home Affairs Regulation Number 20 of 2018 concerning village financial management that there is an obligation to collect Income Tax (PPh) and other taxes. Kerinjing Village is a village that receives revenue budgets including Village Funds, Village Fund Allocations, District/City Tax and Levy Revenue Sharing and other Revenues from the Central Government.

Kerinjing Village is one of 241 villages in the Ogan Ilir Regency area and one of 19 villages in the Tanjung Raja District which is located 7 km to the west from the sub-district capital and 13 km to the east from the district capital and has an area of \pm 300 Km². Kerinjing Village is divided into 2 hamlets led by each hamlet head. Kerinjing Village, had 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, representing a village with a relatively rare population density (BPS 2016). The village of Kerinjing has a dry and rainy climate like other villages in the territory of Indonesia in that it has a direct influence on the existing cropping pattern in the village of Kerinjing, Tanjung Raja District.

The potential that exists in the village of Kerinjing is not enough but with the help of the relevant parties, the potential of the village can be developed, especially in the fields of agriculture and plantations. As many as 49% of the village population earns from agriculture and plantations, rice fields with an area of \pm 84 Ha and plantation land area of \pm 105 Ha which can be used as aspiration of the government to assist farmers in increasing the productivity of agricultural products supported by adequate facilities and infrastructure. The potential in the village in the health sector such as POSKESDES, POSYANDU and BIDES, from this potential is really needed by people who are advancing towards healthy Ogan Ilir. From the economic field, the potential of the village can also be seen from family businesses such as making clothes (tailors), public transportation businesses, basic food stalls, while the potential in the field of facilities and infrastructure such as long village roads, educational facilities. The potential for fisheries in the village of Kerinjing is only fishermen catching wild rice fields and some cultivating freshwater fish, in the field of human resources there are still many skilled human resources but cannot use their expertise in general because they are not supported by adequate skills education and a lot of job competition (Herryanto & Toly, 2013).

The demands for transparency and accountability of 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 in this proposal is in the form of training to make it easier to manage village government finances, one of which is regarding taxation of income tax article 23 (Sari, 2018).

2. LITERATURE REVIEW

2.1 Legal Basis

The legal basis for implementing the Article 23 PPh application training activities for village government officials include: Law number 6 of 2014 concerning Villages; Law Number 36 of 2008 concerning Income Tax; Law Number 16 of 2019 changes to Law number: 36 of 2008 concerning Income Tax, Government regulation no. 43 of 2014 concerning Implementing Regulations of Law no. 6 of 2014 concerning Villages; 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; Government regulation number: 23 of 2018 concerning income tax on income from businesses received or obtained by taxpayers who have a certain gross turnover; Government regulation number 29 of 2020 regarding income tax facilities in the context of handling the corona virus disease 2019 (Covid-19) pandemic; Government Regulation No. 20 of 2018 concerning Village Financial Management; Regulation of the Minister of Finance number 64/PMK.05/2013 concerning the Supervision Mechanism of Withholding/Collecting and Depositing Taxes Performed by the Expenditure Treasurer of Regional Apparatus Work Units/Proxy of the Regional General Treasurer; Regulation of the Minister of Finance number 141/PMK.03/2015 concerning other types of services as referred to in article 23 paragraph (1) letter c number 2 of Law number 7 of 1983 concerning income tax as amended several times, most recently by law number 36 of 2008.

Regulation of the Minister of Finance Number: 99/PMK/2018 concerning the implementation of government regulation number: 23 of 2018 concerning income tax on income from businesses received or obtained by taxpayers who have a certain gross turnover; Regulation of the Minister of Finance Number: 85/PMK.03/2019 concerning the mechanism for supervising the withholding/collection and deposit of taxes on expenditures sourced from the regional revenue and expenditure budgets; Regulation of the Minister of Finance Number: 239/PMK.03/2020 concerning Provision of tax facilities for goods and services needed in the context of handling the 2019 corona virus disease pandemic and extension of the application of income tax facilities government regulation number 29 of 2020 concerning income tax facilities in the context of handling the coronavirus disease 2019 (Covid-19) pandemic; Regulation of the Directorate General of Taxes Number PER-04/PJ/2017 concerning the form, content, procedures for the preparation and submission of the income tax period notification letter 23 and/or article 26 as well as the form of proof of income tax withholding of article 23 and/or article 26; Decree of the Directorate General of Taxes Number KEP-425/PJ/2019 regarding the determination of PPH withholding articles 23 and/or article 26 which are required to produce proof of deduction and are required to submit SPT period PPH article 23 and/or article 26 based on the Regulation of the Directorate General of Taxes Number PER -04/PJ/2017; Decision of the Directorate General of Taxes Number KEP-368/PJ/2020 concerning the determination of PPH withholding articles 23 and/or article 26 which are required to produce proof of deduction and are required to submit SPT period PPH article 23 and/or article 26 based on the Regulation of the Directorate General of Taxes Number PER -04/PJ/2017.

2.2 Village Apparatus

According to Law No. 6 of 2014 concerning Villages, Village Apparatus is an element of staff who assists the Village Head in policy formulation and coordination which is accommodated in the Village secretariat, and elements that support the duties of the Village head in implementing policies that are accommodated in the form of technical implementers and regional elements. Village apparatus consists of Village Secretariat, namely: Village Secretary, Head of Village Financial Affairs, Head of Planning Affairs, Head of Administrative and General Affairs, Regional Executive, namely: Head of Dusun or other designations and Technical implementers, namely: Head of Government Section, Head of Welfare Section, Head of Service Section.

Based on the function of the village secretary, to carry out the tasks as referred to in paragraph (2), items c, and d, namely: (c) carry out financial affairs such as financial administration management, administration of sources of income and expenses, verification of financial administration, and income administration village heads, village officials, bpd, and other village government institutions, and (d) carry out planning matters such as preparing village income and expenditure budget plans, taking inventory of data in the context of development, monitoring and evaluating programs, and preparing reports. So the demands for transparency and accountability in the financial management of the village government require the village to clean up and prepare itself through various activities, including socialization and technical guidance on financial management.

2.3 Definition of 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. Taxes can be charged directly, taxes are not live (Viriany et al., 2021). According to the law, tax is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, without receiving direct compensation and being used for the purposes of the state for the greatest prosperity of the people.

The definition of tax according to Prof. Dr. H. Rochmat Soemitro, SH, in his book *Mardiasmo* (2011), Taxes are people's contributions to the state treasury based on the law (which can be forced) without receiving reciprocal services (contra performance) that can be directly shown and which are used to pay general expenditure. According to P.J.A. Adriani, from his book *Dr. Waluyo, M.Sc., Ak* (2012), Taxes are contributions to the state (which can be enforced) owed by those who are obliged to pay them according to regulations, without getting achievements back, which can be directly appointed, and whose purpose is to finance general expenses related to the state's duty to administer the government. According to Dr. Soeparman Soemahamidjaja, taxes are mandatory contributions in the form of money or goods that are 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 Mr. Dr. NJ. Feldmann in his book *Mardiasmo* (2011), tax is an achievement that is imposed unilaterally by and is owed to entrepreneurs (according to the norms he generally sets), without any contra-achievement, and is solely used to cover general expenses. According to Prof. Dr. MJH. Smeets, in his book *Mardiasmo* (2011: 2) taxes are achievements to the government that are owed through general norms and which can be enforced, without any counter achievements that can be shown in individual terms, intended to finance government spending.

2.4 Tax Function

The tax function can be divided into two, namely Revenue Function (Budgeter) and Regulating function (Regular). Revenue Function likely Taxes function 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 into 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. Regulating function (Regular) the tax serves as a tool to regulate or implement government policies in the social and economic fields, as well as achieve certain goals outside the financial sector. Some examples of applying tax as a regulatory function are High taxes were imposed on luxury goods, Progressive tax rates are imposed on income, The export tax rate is 0%, Income tax is imposed on the delivery of certain industrial products, Exemption of income tax on the remaining results of cooperative operations and Enforcement of tax holidays.

2.5 Income Tax (PPh)

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures (UU KUP), what is meant by income tax (PPh) is a tax imposed on tax subjects on income received or earned in the tax year. The legal basis governing Income Tax is Law Number 36 of 2008 concerning Income Tax (PPh) which was enforced as of January 1, 2009. Based on Article 2 paragraph 1 of Law Number 36 of 2008 concerning Income Tax, the subjects of income tax are: Individual, is a person who earns income either as a director of one, several, or even hundreds of companies or a shareholder or commissioner or a middle-level employee or a low-level employee or independent worker such as a doctor, notary or lawyer. Inheritance that has not been divided as a unit, replaces those who are entitled.

Entity, is a group of people and/or capital constituting a good unit that conducts business which includes a limited liability company, limited liability company, other company, State or

Regional Owned Enterprise with any name and in any form, firm, joint venture, cooperative, fund pensions, partnerships, associations, foundations, mass organizations, socio-political, or other organizations, institutions, and other forms of bodies including collective investment contracts and permanent establishments (Yusnaini et al., 2020). Permanent Establishment (BUT), is a form of business used by an individual who does not reside in Indonesia, an individual who is in Indonesia for no more than 183 (one hundred and eighty three) days within a period of 12 (twelve) months, and entities that are not established and are not domiciled in Indonesia to carry out business or carry out activities in Indonesia which can be in the form of: company management premises, company branches, representative offices, factories, warehouses, etc.

Income tax subjects are also grouped into domestic tax subjects and foreign tax subjects. The grouping is regulated in Article 2 paragraph 2 of Law Number 36 Year 2008. The subject of domestic tax, is An individual who resides in Indonesia, an individual who is in Indonesia for more than 183 days in a 12-month period, or an individual who in a tax year is in Indonesia and has the intention to reside in Indonesia. Entities established or domiciled in Indonesia, except for certain units of government agencies that meet the following criteria: The establishment is based on the provisions of laws and regulations; The financing is sourced from the State Revenue and Expenditure Budget or the Regional Revenue and Expenditure Budget; The receipts are included in the budget of the Central Government or Regional Governments; and its books are checked by the state functional supervisory apparatus; Inheritance that has not been divided as a unit replaces the rightful one.

The subject of foreign tax are Individuals who do not reside in Indonesia, individuals who are in Indonesia for not more than 183 days in a 12-month period, and entities that are not established and do not have their domicile in Indonesia, which carry on business or carry out activities through a permanent establishment in Indonesia. Individuals who do not reside in Indonesia, individuals who stay in Indonesia for not more than 183 days in a 12-month period, and entities that are not established and do not reside in Indonesia, who can receive or earn income from Indonesia not from running a business. or carry out activities through a permanent establishment in Indonesia. Tax objects are everything (goods, services, activities, or circumstances) that are taxed. The object of income tax is income, namely any additional economic capability received or obtained by a Taxpayer, both from Indonesia and from outside Indonesia, which can be used for consumers or to increase the wealth of the Taxpayer concerned, in whatever name and form.

Based on Article 4 paragraph 1 of Law Number 36 of 2008, income which is included in the Tax Object is: (1) Reimbursement or remuneration in respect of work or services received or obtained including salaries, wages, allowances, honoraria, commissions, bonuses, gratuities, pensions, or other forms of remuneration, unless otherwise provided for in this law; (2) Prizes from sweepstakes or work or activities, and awards; © Operating profit; (d) Gain due to sale or due to transfer of property; Receipt of tax payments that have been charged as fees and additional payment of tax refunds; (d) Interest includes premiums, discounts, and rewards for guaranteed debt repayments; Dividends, in whatever name and form, including dividends from insurance companies to policyholders, and distribution of the remaining operating results of cooperatives.; Royalties or rewards or use of rights; Rent and other income in connection with the use of property; Receiving or obtaining periodic payments; Gains due to debt relief, except up to a certain amount stipulated by a Government Regulation; Gain on foreign currency exchange; More difference due to asset revaluation; Insurance premiums; Contributions received or obtained by the association from its members consisting of Taxpayers who run a business or work independently; Additional net assets originating from income that has not been taxed; Income from sharia-based businesses; Interest payments as referred to in the law governing general provisions and taxation procedures; Bank Indonesia surplus.

2.6 Income Tax of Article 23

Based on the description and explanation of Article 4 paragraph 1 of Law 36 of 2008 concerning Income Tax, Article 23 Income Tax (Halim, Abdul 2014: 221) is a tax withheld on

income received or obtained by a Taxpayer originating from capital, service delivery, or gifts. and awards, other than those that have been deducted with Article 21 Income Tax, paid or payable by government agencies, domestic tax subjects, activity organizers, Business Forms.

Generally, this type of income occurs when there is a transaction between the party receiving the income (seller or service provider) and the income provider. The income provider (buyer or service recipient) will withhold and report the income tax article 23 to the tax office.

Individual Taxpayers who have been appointed as the withholding of Article 23 Income Tax for the rental payments made, are obliged to withhold, deposit and report Article 23 Income Tax in accordance with the applicable provisions if in a calendar month there is an object of Article 23 Income Tax. Recipients of Income withholding Income Tax Article 23, are Domestic Taxpayer and BUT.

The object of PPh Article 23 has been added by the government to become 6 other types of services as stated in PMK No. 141/PMK.03/2015. The following is a complete list of Article 23 PPh objects, rates and methods for calculating, depositing and e-Filing that are easy, fast, safe and free. The following is a list of objects for the other 23 PPh services are value (appraisal); Actuaries; Accounting, bookkeeping, and attestation of financial statements; Law; Architecture; Urban planning and landscape architecture; Designer (design); Drilling (drilling) in the field of oil and gas mining, except those carried out by Permanent Business Entities (BUT); Support in the field of geothermal business and oil and gas (oil and gas) mining; Mining and supporting services in the field of geothermal business and oil and gas (oil and gas) mining; Support in the field of aviation and airports; Deforestation; Waste treatment; Manpower and/or expert providers (outsourcing services); Intermediaries and/or agencies; Securities trading sector, except those conducted by the Stock Exchange, Indonesian Central Securities Depository (KSEI) and the Indonesian Clearing and Guarantee Corporation (KPEI); and other matters regulated in the income tax regulation article 23.

The PPh 23 rate is imposed on the value of the Tax Base (DPP) or the gross amount of income. There are two types of tariffs imposed on income, namely 15% and 2%, depending on the object of Article 23 Income Tax. The following is a list of tariffs and objects for PPh Article 23:

- Tariff of 15% of the gross amount on Dividends, except for the distribution of dividends to individuals, are subject to final interest and royalties; Prizes and awards, other than those that have been deducted by Article 21 of Income Tax;
- Tariff of 2% of the gross amount of rent and other income related to the use of property except for the lease of land and/or buildings.
- Tariff of 2% of the gross amount of fees for engineering services, management services, construction services and consulting services.
- The rate of 2% of the gross amount of other service fees is as described in the Regulation of the Minister of Finance No. 141/PMK.03/2015 and is effective on August 24, 2015.
- For taxpayers who do not have an NPWP, 100% will be deducted higher than the Article 23 Income Tax rate.

Gross amount is the entire amount of income paid, provided for payment, or payment is due by a government entity, domestic tax subject, activity organizer, permanent establishment, or other foreign company representative to a domestic Taxpayer or business form. Fixed, excluding Payment of salaries, wages, honorarium, allowances and other payments as compensation in connection with the work paid by the Taxpayer providing employment to workers who perform the work, based on contracts with service users and Payment for procurement/purchase of goods or materials (proven by purchase invoice); Payment to a second party (as an intermediary) to be subsequently paid to a third party (proven by a third party invoice accompanied by a written agreement) and Payment of reimbursement (reimbursement), which is a reimbursement of the amount that has actually been paid by a second party to a third party (proven by an invoice or proof of payment that has been paid to a third party). The gross amount does not apply to Income paid in connection with catering services, Income paid in connection with services, has been subject to final tax, Payment of salaries, wages, allowances, honorarium, and other payments

which are compensation for the work performed by the taxpayer who provides labor to the workforce. This must be proven by an employment contract with a service user and a list of payments for salaries, allowances, wages, or honorariums, Payments to service providers resulting from the procurement of goods or materials related to the services provided. This must be proven by a purchase invoice for the procurement of goods or materials, Payments through service providers to third parties. This must be proven by an invoice from a third party and accompanied by a written agreement, Payments to service providers in the form of replacement or reimbursement. This applies to fees that have been paid by the service provider to third parties. This must be proven by invoice and proof of payment.

The calculation of PPh 23 is actually simple, much easier than the calculation of PPh Article 21. Some terms that need to be understood are BUT (Permanent Business Entity/Representative Office) = Representative of a foreign company domiciled in Indonesia.

- Gross Amount/Gross Income/Gross Value = Total rental transaction value = Income received on rental before taking into account the estimated costs/expenses incurred in order to obtain the income.
- Net Amount/Net Income/Net Value = Total value of the rental transaction [minus] the estimated cost/expense incurred to obtain the rental income. DPP (Basis for Tax Imposition)/Net Value/Net Income = Income after deducting estimated expenses/costs.
- Withholding = The party who makes the withholding of the object of Income Tax Article 23.
- Deducted = Party receiving income on the object of Article 23 Income Tax.

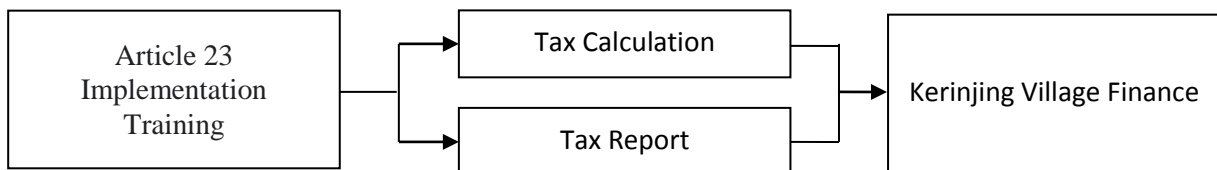


Figure 1. Problem Solving Framework

3.METHODS

3.1 Target Audience

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

3.2 Method of Implementation

The scope of training activities regarding the application of Article 23 Income Tax for village government officials includes Dissemination of statutory regulations related to villages, like Law number 6 of 2014 concerning Villages, Law Number 36 of 2008 concerning Income Tax, Law Number 16 of 2019 changes to Law number: 36 of 2008 concerning Income Tax, Government Regulation No. 43 of 2014 concerning Implementing Regulations of Law no. 6 of 2014 concerning Villages, 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, Government regulation number: 23 of 2018 concerning income tax on income from businesses received or obtained by taxpayers who have a certain gross turnover, Government regulation number 29 of 2020 regarding income tax facilities in the context of handling the corona virus disease 2019 (Covid-19) pandemic. Government Regulation No. 20 of 2018 concerning Village Financial Management, Regulation of the Minister of Finance number 64/PMK.05/2013 concerning the Supervision Mechanism of Withholding/ Collecting and Depositing Taxes Performed by the Expenditure Treasurer of Regional Apparatus Work Units/Proxy of the Regional General Treasurer, Regulation of the Minister of Finance number

141/PMK.03/2015 concerning other types of services as referred to in article 23 paragraph (1) letter c number 2 of Law number 7 of 1983 concerning income tax as amended several times, most recently by Law number 36 year 2008, Regulation of the Minister of Finance Number: 99/PMK/2018 concerning the implementation of government regulation number: 23 of 2018 concerning income tax on income from businesses received or obtained by taxpayers who have a certain gross turnover, and other government regulations relating to income tax article 23. Technical guidance for village government officials regarding Calculation of Income Tax Article 23 for government officials from the village of Kerinjing, Ogan Ilir; How to pay PPh Article 23 for village funds in Kerinjing Village, Ogan Ilir and Article 23 PPh reporting for the Kerinjing village fund, Ogan Ilir.

3.3 Activity Material

The materials for training activities regarding the application of Article 23 Income Tax for village government officials include Calculation of Article 23 Income Tax for village funds in Kerinjing Village, Ogan Ilir, The method of payment of Article 23 PPh for village funds in Kerinjing Village, Ogan Ilir and Compilation of reporting on Income Tax Article 23 for village funds in Kerinjing Village, Ogan Ilir. The training provided to the trainees uses pedagogical learning methods. This method provides training to participants where participants are considered as adults. The speaker gave the training with a monologue then continued with a two-way dialogue between the resource persons and the participants.

Monologue learning, which is adult learning, is by providing one-way material to participants. Participants gave directions from resource persons on various materials and technical directions for filling out forms. Monologue learning is followed by a dialogue process. The dialogue process is the process of providing material and direction to participants by discussing, meeting face-to-face and sharing income on cases and materials as well as various directions from resource persons to training participants. In this training process, efforts are made to provide several examples of calculations related to PPh Article 23 on village funds.

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. 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.

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. Figure 4.1. Message from the Head of Kerinjing Village.



Figure 2.Service Implementation Activity Process

This training activity can run smoothly. This is due to the factors that support running the service activities. Things that support the running of this service activity, namely 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 Article 23 Income Tax.



Figure 3 Delivery of Material

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.



Figure 4 Participants Listen to the Content

During the session we presented a material presentation regarding the calculation and reporting of Income Tax Article 23 to 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, which are Definition of Tax, Tax Function, Distribution of Tax Law, Distribution of Tax Types, Tax Imposition Rates and Tax-related regulations.

After that, special material regarding Income Tax Article 23 is presented Definition of Income Tax, Income Tax Subject, Income Tax Objects, Definition of Income Tax Article 23, Article 23 Income Tax Collection, The basis for collecting Income Tax Article 23, The object of Income Tax Article 23, Calculation of Income Tax Article 23 and Regulations related to Income Tax Article 23. In this training, participants were also given examples of recording and calculating Income Tax Article 23. So far they have not really understood and understood 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 SUGGESTIONS

There are several conclusions from this service. First, The role of village officials in Kerinjing Village, Tanjung Raja Ogan Ilir Subdistrict in relation to Income Tax Article 23 is very large. Second, there is a suitability of training material with the needs of village officials to increase understanding of Article 23 Income Tax. It is also found that there is a positive response seen from the enthusiasm of the training participants in participating in community service activities. And then there needs to be assistance for village officials in calculating, calculating, paying, reporting related to PPh Article 23. Especially with regard to tax notification (SPT) both periodic and annual SPT.

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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