

Socialization and Guidance on Filing Annual PPh 21 Tax Returns at Universitas Islam Lamongan in 2024

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Abstract

Taxpayers often perceive the e-filing policy as imposing an excessive tax burden. Difficulties in completing the e-filing process may contribute to low levels of tax compliance in reporting and paying taxes. This community service program aims to enhance tax knowledge and awareness among the academic community of Universitas Islam Lamongan through socialization and technical assistance on the reporting of Annual PPh 21 Tax Returns. The methods employed in this program include observation, questionnaire distribution, and hands-on technical assistance to ensure participants' understanding of the tax reporting process, focus group discussion and evaluation. The results indicate that most lecturers and administrative staff initially lacked understanding of how to complete Annual PPh 21 Tax Returns through the e-filing system. However, a significant improvement in participants' comprehension was observed after their involvement in this activity. This community service initiative contributes to supporting government efforts in disseminating tax regulations, increasing taxpayer compliance, and assisting the public in the proper reporting of Annual PPh 21 Tax Returns.

Keywords: annual PPh 21 tax returns; e-filing; guidance; socialization

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INTRODUCTION

Taxes are mandatory contributions imposed by law without any direct compensation and are used by the state to promote public welfare (Law Number 16 of 2009). Revenue from the taxation sector constitutes one of Indonesia's primary sources of income to finance government activities aimed at improving the well-being of its citizens. This indicates that the government relies heavily on tax revenues to provide essential public services (Nisak & Rahmi Satiti, 2018)

One of the persistent challenges in Indonesia is the low tax ratio, which reflects the limited contribution of tax revenue to the national income. The government must address this issue by increasing taxpayer awareness and compliance (Satiti et al., 2021).

Tax compliance refers to the extent to which taxpayers fulfill their tax obligations and exercise their rights in accordance with prevailing tax laws (Kurniyawati et al., 2022). Previous studies have shown that taxpayer awareness significantly influences tax compliance. Therefore, the government is expected to implement effective strategies to enhance public understanding and encourage voluntary tax compliance (Nisak & Rahmi Satiti, 2018).

In recent years, Indonesia has adopted digital systems to improve efficiency and transparency in tax administration. One such innovation is e-filing, an online application that allows taxpayers to submit their annual tax returns through an Application Service Provider (ASP). While the system is designed to simplify reporting and reduce administrative costs, its adoption remains suboptimal. Many taxpayers still refrain from using e-filing, often due to limited digital literacy or a lack of understanding of the process (Meisiang et al., 2018).

E-filing offers several advantages, including faster processing, lower administrative costs, and greater accuracy in tax reporting. The system also enhances information quality and security, allowing taxpayers to fulfill their obligations promptly and safely. However, despite these benefits, public ignorance and misconceptions about e-filing persist. Some taxpayers perceive the system as an additional administrative and financial burden rather than a facilitative tool.

Recent research indicates that the limited understanding of tax obligations among academics is largely due to inadequate socialization and education regarding taxation (Sari & Rahmawati, 2022; Suharsono, 2023). Furthermore, despite a significant number of employees being registered within the tax system, many still encounter difficulties in accurately calculating and reporting SPT PPh 21 (Kurniyawati et al., 2022; Alim & Fadhil, 2024). These findings highlight the pressing need for sustained tax education and outreach programs, particularly focusing on SPT PPh 21, to strengthen taxpayer awareness and promote voluntary compliance.

In the educational sector, a comprehensive understanding of PPh Pasal 21 is essential for educators and administrative staff to effectively fulfill their tax obligations (Yuniarti et al., 2023). Nevertheless, many educators still lack sufficient knowledge of the procedures for withholding, calculating, and reporting PPh Pasal 21. They often experience difficulties in determining the correct amount of tax payable and in accurately completing the reporting process. This limited understanding frequently results in non-compliance with tax regulations, whether due to unawareness or inadvertent errors in completing the Annual Tax Return (Surat Pemberitahuan Pajak - SPT) form (Rina Yuniarti et al., 2024).

A similar situation can be observed among taxpayers within the academic community of Lamongan Islamic University, which employs 230 lecturers and 107 administrative staff. Many of them encounter difficulties in completing e-filing procedures for their Annual Income Tax Return (SPT PPh 21). These challenges indicate the need for increased outreach, education, and technical assistance to improve tax awareness and compliance within the university environment.

Therefore, this community service program aims to enhance tax literacy and awareness among lecturers and staff at Universitas Islam Lamongan through socialization and technical assistance related to the reporting of Annual Income Tax Returns (SPT PPh 21). The findings of this activity are expected to contribute to government efforts in promoting tax education, improving voluntary compliance, and strengthening the implementation of e-filing as part of Indonesia's digital tax reform.

LITERATURE REVIEW

Taxes in Indonesia

Taxation serves as a cornerstone of national revenue, playing a pivotal role in financing public services and fostering sustainable economic growth (OECD, 2017). In recent decades, Indonesia has undertaken a series of comprehensive tax reforms aimed at strengthening fiscal resilience and promoting higher levels of taxpayer compliance (Ministry of Finance of the Republic of Indonesia, 2020). These initiatives encompass the implementation of the self-assessment system, the expansion of digital tax administration tools such as e-filing and e-bupot, and the amendment of the Income Tax Law No. 36 of 2008 to ensure alignment with international best practices (Directorate General of Taxes, 2022).

Contemporary research emphasizes that tax compliance behavior is shaped by a combination of economic and behavioral determinants, including perceptions of tax fairness, trust in governmental institutions, and levels of tax knowledge and digital literacy (Dwita et al., 2019; Torgler, 2021). Within the Indonesian context, compliance among taxpayers remains relatively low due to

insufficient understanding of tax obligations, perceived administrative complexity, and the limited availability of tax education, particularly among professionals and academic staff (Sari & Rahmawati, 2022; Suharsono, 2023). Notably, the inadequate tax literacy observed among employees in higher education institutions often results in misreporting and delays in fulfilling filing requirements (Rina Yuniarti et al., 2024). These findings underscore the importance of structured educational and outreach initiatives designed to enhance tax literacy, promote voluntary compliance, and minimize administrative inefficiencies (Mustika, 2021; Alim & Fadhil, 2024).

Pajak Penghasilan Pasal 21 (PPh 21)

Pajak Penghasilan Pasal 21 (PPh 21) represents a levy on individual income derived from salaries, allowances, and other forms of compensation related to professional roles or services (Urkan & Putra, 2017). In the context of higher education institutions, comprehension of tax obligations—particularly those related to PPh 21—is essential for fostering responsible financial management and regulatory compliance. Although the detailed provisions of income taxation are stipulated under Undang-undang No.36 Tahun 2008 concerning Pajak Penghasilan, many taxpayers, including employees within universities, still struggle to accurately calculate and report PPh 21. This lack of understanding often leads to administrative errors, exposing both individuals and institutions to potential penalties or legal consequences (Rina Yuniarti et al., 2024).

As part of Indonesia's self-assessment tax system, PPh 21 requires taxpayers and employers to independently calculate, remit, and report their tax liabilities in accordance with applicable regulations. Consequently, Human Resource (HR) departments within educational institutions play a strategic role in ensuring tax compliance. HR personnel must possess sufficient knowledge and technical skills to perform accurate calculations, process timely payments, and prepare appropriate PPh 21 reports. These competencies are typically acquired through continuous training and socialization programs on income tax procedures. Key areas of understanding include the conceptual foundation of PPh 21, identification of taxable income and eligible taxpayers, applicable tax rates, and the systematic procedures for calculation, payment, and reporting (Mustika, 2021).

RESEARCH METHOD

The community service activity employed the Participation Group method. This method was implemented in the tax socialization and assistance program on the completion of Income Tax Article 21 at the Universitas Islam Lamongan. The Participation Group approach consisted of four stages: observation, partner engagement, focus group discussion, and evaluation.

The first stage, observation, was conducted to identify existing issues related to the topic. Based on the findings, it was observed that lecturers and administrative staff at the Universitas Islam Lamongan lacked sufficient understanding of the procedures for completing and submitting E-Filing for Income Tax Article 21.

The second stage, partner engagement, involved collaboration between the Pratama Tax Service Office (KPP) of Lamongan and the Tax Center of the Universitas Islam Lamongan. The Tax Center coordinated with the KPP team to determine the needs and technical arrangements for the implementation of the socialization program.

The third stage, focus group discussion (FGD), included the presentation of materials, interactive discussions, and question-and-answer sessions between the KPP and Tax Center teams and the program participants. This stage also incorporated documentation sessions to record the implementation process.

The final stage, evaluation, aimed to assess the overall performance and effectiveness of the program implementation. The results of this stage served as feedback for improvement in future community service activities.

FINDINGS AND DISCUSSION

Universitas Islam Lamongan is a private higher education institution employing 230 lecturers and 107 administrative and educational staff. Approximately 90 percent of them participated in the tax socialization program. The event, held on February 13, 2025, was conducted successfully and without major obstacles.

This activity received full support from both the Kantor Pelayanan Pajak (KPP) Pratama Lamongan and the Tax Center of Universitas Islam Lamongan. Prior to implementation, the Tax Center, in collaboration with the Biro Administrasi Umum, Keuangan, dan Kepegawaian (BAUKK), collected data on lecturers and staff who had fulfilled their PPh Pasal 21 obligations. The results indicated that 157 individuals had met the criteria for tax compliance under Pasal 21.

Invitations were then distributed to all taxpayers within the university to participate in the socialization event. The program commenced with presentations delivered by representatives from KPP Pratama Lamongan and the Head of the Universitas Islam Lamongan Tax Center. During the discussion, it was revealed that delays in submitting annual tax returns were primarily caused by a lack of understanding of the latest tax regulations.

The outreach activity also included direct consultation sessions between participants, KPP Pratama officers, and the Tax Center team. The outcomes of this community service initiative demonstrate that lecturers and educational staff exhibited a high level of engagement and improved understanding of the

new tax provisions. Furthermore, personalized assistance was provided to lecturers and staff in completing their 2024 Annual Income Tax Return (PPh Pasal 21). Overall, this program is expected to enhance taxpayer awareness and compliance among academic personnel at Universitas Islam Lamongan.

LIMITATION & FURTHER RESEARCH

This community service program has several limitations that should be acknowledged. First, the scope of the activity was limited to lecturers and administrative staff at Universitas Islam Lamongan, which may not fully represent the broader population of taxpayers in other institutions or regions. Second, the evaluation of participants' understanding and behavioral change relied primarily on self-reported data through questionnaires, which may be subject to response bias. Third, the program's short implementation period limited the ability to assess long-term effects on tax compliance and awareness. Future studies are encouraged to expand the coverage of participants to include various taxpayer groups across different sectors and institutions. Longitudinal research could also be conducted to measure the sustainability of knowledge and behavioral improvements resulting from tax education initiatives. In addition, future programs may integrate digital learning platforms and interactive modules to strengthen the effectiveness of e-filing training and enhance taxpayers' engagement with electronic tax systems.

AUTHOR CONTRIBUTION

Abidah Dwi Rahmi Satiti: Conceptualisation and Research Design, Writing Entire Paper, Supervision, Methodology, Editing and Layouting. **Indah Kurniyawati:** Methodology, Data Collection and Analysis. **Ade Nur Aini:** Data Collection. **Mahani Jhonata Iskandar:** Data Collection. All Authors have read the final version of the paper.

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