

THE TRAINING OF TAX RETURN FILLING FOR PERSONAL INCOME TAX AND TAX AMNESTY SOCIALIZATION

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ABSTRACT

Taxpayers in Indonesia are still trying to dodge their obligations to pay tax. Whereas, there is a policy called self assessment that applied in Indonesian tax system. This self assessment system requires taxpayers to register the Taxpayer Identification Number (NPWP) then to fill the Tax Return (SPT) for their personal income tax. The Tax Return must be submitted to Directorate General of Taxation (DJP) annually. This training aims to improve the trainee' understanding and skills about tax, especially in Tax Return filling and Tax Amnesty.

Trainees are teacher from Sekolah Dasar Muhammadiyah located in Tempel, Sleman, Yogyakarta especially those who are civil servants. Civil servants are already has fixed salary from the government and usually taxed at once by the treasurer. So that, they fill the tax return rarely. Moreover, besides having fixed salary paid monthly, some of them may have properties that are not reported yet in the tax return.

The training went so well with support especially from Sekolah Dasar Muhammadiyah Gendol I as they are providing the place. There were 20 participants attended from total 35 people who were invited. The training was quite interactive overall. We helped trainees to fill the tax return using e-filling system called e-SPT. There were some constraints faced in this training such as: (1) determining net income that should be taxed; (2) determining the assets to be included in Tax Return; and (3) technical problem because participants were not familiar with e-filling system.

Kata Kunci: *Training, Tax*