

Long Term Treatment Effects of Nudges On Small Businesses Tax Compliance Behaviour

Appendix: Pre-Analysis Plan

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1 **Abstract**

2 The aim of this trial is to investigate the long-term compliance behaviour of small busi-
3 nesses in Indonesia. More specifically, the trial analyses the long-term compliance effects
4 of three treatment letters, i.e., deterrence, literacy, and public goods provision letters.
5 The target population consists of approximately 12,000 small businesses those with an-
6 nual turnover less than IDR4.8 billion from the period of 2017 to 2019. The treatments
7 will be compared to a control group consisting of individuals who are received no letters.
8 About 12,000 small businesses were randomly assigned to the four groups (about 3,000
9 individuals to each group).

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11 **JEL-Classification:** C93, H25, H26

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13 **Keywords:** Tax Compliance, Natural Field Experiment, Behavioral Insights

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1 Overview

1.1 Timing of Event

This trial was conceived and carried out in collaboration with the Directorate General of Taxes (DGT). Starting in December 2021, the DGT sent approximately 9000 letters. The long-term data collection will conclude in April 2023, and the DGT will make the de-identified data available following the trial’s registration in the AEA RCT Registry.

1.2 Interventions

The experimental design focused on improving small businesses’ tax compliance, particularly related to their tax monthly payment and tax return submission. This trial incorporates three treatments letters: (1) deterrence letter, which highlights the submission deadline, administrative late-filing penalty IDR100,000, utilisation of computerised audit, the possibility of utilisation computerised audit and further enforcement actions towards non-compliers; (2) literacy letter, in which simplify the letters, adopts less-formal style letter, emphasizes the simple guidance on how to pay and report taxes, and attaches the QR code to access official mobile apps and DGT webpage; (3) public goods provision letter, which highlights the taxpayer’s contribution for national budget, particularly for COVID-19 expenditure and future generation education. This trial also provides informative flyers as the attachment to literacy and public goods provision letters. The colour and graphics in literacy and social norm letter are designed based on colour psychological functioning literature to provide more psychological experiences.

For the length of the experiment, the treatments will be contrasted with a control group comprised of individuals who did not receive the letters. The treatment impact of each intervention will be determined by comparing the average outcomes of the intervention group to those of the control group. There will be no interaction testing between treatments. Appendix contains letters design as examples.

1.3 Randomisation

To accomplish a plausible stratified randomisation, taxpayers with comparable baseline characteristics were grouped into strata. Each case was randomly assigned to one of

47 the treatment groups or the control group within each stratum. This technique provided
 48 an even distribution of taxpayers across groups based on their baseline characteristics.
 49 The random assignment resulted in the following allocation of taxpayers: (1) Treatment
 50 Group 1 (deterrence letters): 2,992 observations; (2) Treatment Group 2 (literacy let-
 51 ters): 2,989 observations; (3) Treatment Group 3 (public goods provision letters): 3,040
 52 observations; and (4) Control Group: 2,976 observations.

53 2 Regression Specification

In this trial, we compare the responses of small businesses on each treatment group and control group under separate regression models. Each model includes n_t taxpayers assigned on treatment group t , $t \in [1, 2, 3]$ and n_0 taxpayers assigned to the control group. We control for a set of baseline characteristics including region, sector, age, and turnover. We also anticipate the longitudinal analysis of covariance in estimating the treatment effect. The empirical model is formalised as follows:

$$Y_i^t = \beta_0^t + \beta_1^t T_i^t + \beta_2^t X_i^t + \beta_3^t P_i^t + \beta_4^t T_i^t P_i^t + \varepsilon_i^t \quad (1)$$

54 where Y_i^t is a given outcome of taxpayer i . T_1^t is the treatment indicator for the comparison
 55 of treatment group n_t to the control group n_0 , P_i^t is period, X_i^t is a vector of baseline
 56 characteristics, and ε_i^t is the model error term.

This experiment will examine the long-term effect of the interventions by assessing the number of individuals with tax payment and reporting who: (1) reached a particular amount, and (2) returned to their initial value after the intervention, over a period of time, given by:

$$\hat{S}(t) = \prod_{i:t_i \leq t} \left(1 - \frac{a_i}{n_i} \right) \quad (2)$$

57 where t_i is a timeframe the payment amount is reached or returned to the initial value,
 58 a_i is the number of taxpayers achieved the payment amount or returned to the initial
 59 value, and n_i is the taxpayers not yet achieved the particular amount of payment.

3 Predictions

In our conceptual framework, we developed model predictions by utilising several parameters that influence the taxpayer's decision namely y , the taxpayers's income, p , the perceived probability of detection, τ , the tax rate, s , the penalty rate, δ , the filing transaction cost, θ , the social guilt factor, and n , the prevalence of noncompliance in the society. We derive the following comparative statics to guide our thinking about the effect of changing the parameters as follows:

$$\frac{\partial e^*}{\partial p} = -\frac{f_p(e^*(p), p)}{f_e(e^*(p), p)} = \frac{\tau s u'(x^a) + \tau u'(x^b)}{f_e(e^*)} < 0 \quad (3)$$

$$\frac{\partial e^*}{\partial \theta} = -\frac{f_\theta(e^*(\theta), \theta)}{f_e(e^*(\theta), \theta)} = \frac{c(n)}{f_e(e^*)} < 0 \quad (4)$$

$$\frac{\partial e^*}{\partial \delta} = -\frac{f_\delta(e^*(\delta), \delta)}{f_e(e^*(\delta), \delta)} = \frac{-p\tau s u''(x^a) + (1-p)\tau u''(x^b)}{f_e(e^*)} \quad (5)$$

The sign of $\frac{\partial e^*}{\partial \delta}$ is ambiguous.

$$q(t) = 1 - \mathbb{P}(\tau = t | \tau \geq t) \quad (6)$$

The comparative statics so far give us the following predictions with an internal solution:

1. Prediction 1: An increase in perceived probability of detection, p , would decrease the evasion amount, or increase the declared amount and tax paid.
2. Prediction 2: An increase in the social guilt factor, θ , would decrease the evasion amount, or increase the declared amount and tax paid.
3. Prediction 3: An decrease in the filing transaction cost, δ , would decrease the evasion amount, or increase the declared amount and tax paid, if the perceived probability

76 of detection and/or the penalty rate are big enough.

77 4. Prediction 4: The probability of the treatment effects on declared amount and tax
78 paid is longer than t is ≥ 0 .

DETERRENCE LETTER FORMAT



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DIREKTORAT JENDERAL PAJAK [REDACTED]
KANTOR PELAYANAN PAJAK [REDACTED]

Translation:
 Ministry of Finance of the Republic of Indonesia
 Directorate General of Taxation
 <Regional Tax Office>
 <Local Tax Office>

Nomor : [REDACTED]
 Sifat : [REDACTED]
 Lampiran : [REDACTED]
 Hal : Pembayaran dan Pelaporan Pajak untuk Wajib Pajak UMKM

18 November 2021

Yth. [REDACTED]

Berdasarkan ketentuan Pasal 2 Peraturan Menteri Keuangan Nomor PMK-242/PMK.03/2014 tanggal 24 Desember 2014 tentang Tata Cara Pembayaran dan Penyeloran Pajak, PPh UMKM Pasal 4 ayat (2) yang harus dibayar sendiri oleh Wajib Pajak harus disetor paling lama tanggal 15 (lima belas) bulan berikutnya setelah Masa Pajak berakhir.

Sehubungan dengan hal tersebut, kami sampaikan bahwa Saudara diwajibkan melakukan penyeteroran PPh UMKM sebelum tanggal 15 bulan berikutnya, yang sekaligus dapat dianggap sebagai penyampaian Surat Pemberitahuan (SPT) Masa.

! Perlu kami sampaikan bahwa apabila SPT tidak disampaikan dalam jangka waktu yang telah ditetapkan, dapat dikenai sanksi administrasi berupa denda sebesar **Rp100.000,00** (seratus ribu rupiah). Lebih lanjut, dapat pula diundaktajuti dengan tindakan peragahan akif lainnya meliputi surat teguran, surat paksa, penyitaan, lelang dan pengekangan.

Sebagai komitmen kami untuk menciptakan iklim pajak yang lebih adil, kami akan mengadopsi sistem pemeriksaan pajak terkomputerisasi berbasis risiko. Kami saat ini juga sedang melaksanakan kolaborasi dengan pihak ke-tiga dalam pertukaran data perpajakan.

Apabila Saudara membutuhkan informasi perpajakan lebih lanjut, Saudara dapat menghubungi:

1. Kantor Pelayanan Pajak;
2. Kantor Pelayanan, Penyuluhan dan Konsultasi Perpajakan;
3. Kring Pajak (021) 1500200; atau
4. Laman www.pajak.go.id.

Seluruh layanan yang kami sediakan tidak dipungut biaya.

Atas peran serta Saudara dalam pembayaran dan pelaporan pajak, kami sampaikan terima kasih.

Demikian disampaikan

Kepala Kantor Pelayanan Pajak
 [REDACTED]



Ditandatangani secara elektronik
 [REDACTED]



djp
 Direktorat Jenderal Pajak



Situs Pajak
www.pajak.go.id



Kring Pajak
 1500200

According to the General Provisions and Tax Procedures of Law and Government Regulation Number 23 of 2018, the deadline of monthly tax payment is the 15th of the following month. Your payment will be presumed as the submission of monthly tax returns. Please pay your monthly tax before 15th of the following month.

In the red box:
 Failure to meet the deadline will consequence a tax penalty of IDR100,000. Further action may be processed with audit, notice, distress warrant, confiscation, foreclosure, and criminal investigation, including but not limited to immigration prevention and jail. As our commitment to pursue a fairer tax treatment for everyone, we will adopt the new computerized audit method under a risk-based audit. We also committed to collaborating with 3rd parties.

You can utilize our additional channel of information as follows: (1) tax office, (2) consultation office, (3) call centre, (4) website. All of our services are free of charge.

Thank you for your tax contribution.

<Head of Tax Office>
 <Electronic signature>

Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak

PPH FINAL UMKM

PAJAK
UMKM
0.5
%

KEPADA YTH:

SALAM INDONESIA MAJU!

Pertama-tama kami ucapkan terimakasih atas partisipasi Anda dalam membangun Bangsa melalui peran serta aktif Anda di bidang perpajakan.

Perlu kami sampaikan, mengacu pada ketentuan perundang-undangan di bidang perpajakan, Saudara berkewajiban melakukan penyetoran PPh Final UMKM sebelum **tanggal 15 bulan berikutnya**, sekaligus sebagai penyampaian Surat Pemberitahuan (SPT) Masa.

Penyetoran PPh Final UMKM sangat mudah! Cukup dengan menyetor 0.5% dari omset bulanan. Anda dapat melakukan penyetoran melalui **ATM dan internet banking**. Anda juga dapat melakukan penyetoran secara manual melalui teller bank.

Silahkan pelajari **leaflet yang kami lampirkan**. Apabila Anda membutuhkan informasi perpajakan lebih lanjut, Anda dapat menghubungi:

1. Kantor Pelayanan Pajak;
2. Kantor Pelayanan, Penyuluhan dan Konsultasi Perpajakan;
3. Kring Pajak (021) 1500200; atau
4. Laman www.pajak.go.id.

Seluruh layanan yang kami sediakan tidak dipungut biaya.

Terimakasih atas kontribusi Anda dalam menyongsong Indonesia Maju

Salam Hangat dari
Direktorat Jenderal Pajak

TELEFON (027) 533406, FAKSIMILE (027) 53724, LAMAN www.pajak.go.id

**INFORMASI
LEBIH LANJUT**

Untuk informasi lebih lanjut mengenai PPh Final UMKM, silahkan peajari leaflet yang kami lampirkan atau scan QR code di atas.

**APLIKASI
M-PAJAK**

Anda dapat menginstal aplikasi M-Pajak untuk mendapatkan informasi perpajakan terkini dan layanan perpajakan yang handal.

HUBUNGI KAMI
150 200 www.pajak.go.id @dirjenpajak

Translation:

Ministry of Finance of the Republic of
Indonesia
Directorate General of Taxation
<Regional Tax Office>
<Local Tax Office>

Dear <Name>
<TFN>
<Address>

Greetings! Great Indonesia!
Thank you for your tax participation in
developing our Nation.

We kindly inform you that according to taxation
law, the deadline of monthly tax payment is the
15th of the following month. Your payment will
be presumed as the submission of monthly tax
returns.

Tax payment is VERY EASY, you can simply
pay 0.5% of your turnover through **ATM or
Internet banking**. It is also possible for you to
do the payment through bank teller.

Please kindly read the guidance as
attached.

You can utilize our additional channel of
information as listed.
You can utilize our additional channel of
information as follows: (1) tax office, (2)
consultation office, (3) call centre, (4) website.
All of our services are free of charge.

Thank you again for your active contribution in
establishing Great Indonesia!

Warm Regards,
<Head of Tax Office>
<Electronic signature>

Right hand side blue column:
QR Code for DGT informative website.
QR Code for Official mobile apps (M-Pajak)

LITERACY LETTER FORMAT: FLYER FOR LITERACY PAGE 1

Pengin Lebih Mudah? Pakai gadget kuy!

dponline.pajak.go.id

Hitung pajakmu

Caranya gampang! Cukup hitung omset bulan lalu untuk semua gerai, counter, outlet. Termasuk omset pusat & cabang, juga penjualan online & offline. Pajak terutang kamu adalah 0.5% dikalikan omset.

Bayar pajakmu

Kamu bisa pakai beberapa cara: 1) tanpa kode billing via ATM; 2) pakai kode billing dengan kode jenis pajak. (Lihat petunjuk di halaman berikutnya untuk Pajak UMKM 0.5% lewat ATM.

Cara buat kode billing juga mudah: Kalau kamu sudah punya akun DJP online, cukup login dan tambah hak akses e-Billing. Caranya:

- Pilih menu "Profile Lengkap" di bagian kiri laman
- Centang pilihan e-Billing pada bagian "Tambah/Kurangkan Hak Akses"
- Klik "Ubah Akses"

Kalau kamu belum punya akun DJP online, silahkan daftar dengan aktivasi EFIN terlebih dahulu.

Kamu juga bisa membuat kode billing dengan Internet Banking. Saat ini tersedia untuk 10 Bank (Citibank, Bank Bukopin, CIMB Niaga, BRI, Bank Permata, BCA, Bank UOB, Maybank, Bank Danamon dan Bank OCBC-NISP).

Lapor pajakmu

Lapor SPT Tahunan wajib dilakukan. Agar lebih mudah, kamu bisa mengakses www.dponline.pajak.go.id

PELAYANAN TIDAK DIPUNGUT BIAYA APAPUN

Informasi lebih lanjut tentang Pajak UMKM, pindai QR Code ini

HUBUNGI KAMI:

1500 200 pajak.go.id @DijerPajakRI

Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak

djp

Jelas lebih Mudah & Murah Gaes!

PAJAK UMKM 0.5 %

"setengah persen, sepenuh hati" ..

0.5% pajak terutang: 0.5% x omset bulanan

15 Setor sebelum tanggal 15 bulan berikutnya

Lebih Mudah! Gunakan Aplikasi M-Pajak pindai untuk install

Google play App Store

TRANSLATION :

Wanna something easier? Use your Gadget!

dponline.pajak.go.id

Calculate your tax:

It's easy! Simply calculate last month's turnover for all outlets, counters, outlets. Including your branch turnover, as well as online & offline sales. Your tax payable is 0.5% multiplied by turnover

Pay your tax:

You can use several methods: 1) without a billing code via an ATM; 2) use the billing code with the tax type code. (See the instructions on the next page for the 0.5% SMEs Tax via ATM.

How to make a billing code is also easy: If you already have an online DGT account, simply log in and add e-Billing access rights. Just follow these steps:

- Select the "Full Profile" menu on the left side of the page
- Check the e-Billing option in the "Add/Less Access Right" section.
- Click "Change Access"

If you don't have an online DJP account, please register by activating EFIN first.

You can also create a billing code with Internet Banking. Currently available for 10 banks (Citibank, Bank Bukopin, CIMB Niaga, BRI, Bank Permata, BCA, Bank UOB, Maybank, Bank Danamon and Bank OCBC-NISP).

Submit your returns:

Annual SPT Report is compulsory. To make it easier, you can access www.dponline.pajak.go.id

OUR SERVICES ARE FREE

Thank you for not giving anything in return to our officers. The services we provide are completely free

More information about SMEs Taxation, please scan this

CONTACT US:

1500 200 pajak.go.id @DijerPajakRI

Ministry of Finance of the Republic of Indonesia
Directorate General of Taxation

djp

Easier and Simpler, dude!

SMEs TAX 0.5 %

"half percent With the whole heart"

0.5% Your tax = 0.5% x monthly turnover

15 Pay before the 15th of the following month

Now Easier! Use M-PAJAK Application

Scan to install

Google play App Store

Objek Pajak UMKM

Penghasilan dari usaha meliputi:

- usaha dagang, industri, dan/atau jasa, seperti misalnya jasa pelayanan penginapan (rumah kos/asrama untuk mahasiswa/pelajar, asrama atau pondok pelajar), toko/kios/fos kelenteng, paklarn elektronik, bengkel, penjahit, warung/umah makan /restoran, salon, dan usaha lainnya, baik dilakukan secara langsung atau melalui media online.

yang diterima atau diperoleh Wajib Pajak (WP) dengan peredaran bruto (omzet) yang tidak melebihi Rp4,8 Miliar (UMKM) dalam 1 (satu) Tahun Pajak.

Omzet & Penentuan Pengenaan

Peredaran bruto (omzet) merupakan imbalan atau nilai pengganti berupa uang atau nilai uang yang diterima atau diperoleh dari usaha, sebelum dikurangi potongan penjualan, potongan tunai, dan/atau potongan sejenis.

Penentuan pengenaan didasarkan pada omzet dalam 1 (satu) Tahun Pajak terakhir sebelum Tahun Pajak yang bersangkutan. Bila omzet suatu usaha Tahun Pajak lalu tidak lebih dari Rp4,8Milyar, maka usaha tersebut termasuk UMKM yang dapat dikenakan Peraturan Pemerintah Nomor 23 Tahun 2018.

- **Bila memiliki lebih dari satu tempat usaha**, omzet yang dimaksud adalah jumlah omzet seluruh gerai atau counter atau outlet atau sejenisnya baik pusat maupun cabang.
- **Bagi WP Orang Pribadi Kawin status Pisah Harta atau Memilih Terpisah (MT)**, yakni suami-istri yang masing-masing memiliki usaha dan NPWP yang berbeda, omzet yang dimaksud adalah dari penggabungan usaha keduanya.

Tahukah Kamu?

Tahun Pajak adalah jangka waktu 1 (satu) tahun kalender kecuali bila Wajib Pajak menggunakan tahun buku yang tidak sama dengan tahun kalender.

BAYAR PAJAK UMKM 0.5% LEWAT ATM GAMPANG BINGITS!

BANK BRI

1. Masukkan PIN, pilih Transaksi Lain, pilih Pembayaran
2. Pilih Lainnya, pilih Lainnya,
3. Pilih Pajak, pilih PPh Final,
4. Masukkan 15 digit NPWP, lalu pilih Benar
5. Masukkan Masa Pajak (MMYYYY), pilih Benar,
6. Masukkan Nominal pajak, Pilih Benar,
7. Pastikan benar, jika telah yakin pilih Ya.

BCA

1. Masukkan PIN
2. Pilih Transaksi Lain, lalu pilih Pembayaran, lalu pilih MPN
3. Pilih Pajak Final Bruto Tertentu
4. Masukkan 15 digit NPWP, diikuti 2 digit Bulan & 2 digit Tahun contoh: 711234567618000219
5. Pilih Benar dan masukkan Nominal Pembayaran
6. Pastikan benar, jika yakin pilih Benar

BNI

1. Masukkan PIN, pilih Menu Lainnya, pilih Pembayaran
2. Pilih Pajak/Penerimaan Negara, pilih Pajak Masa Tertentu
3. Masukkan 15 digit NPWP, lalu pilih Benar
4. Pilih PPh Final Bruto Tertentu, pilih Ya
5. Masukkan Masa Pajak (MMYYYY), pilih Benar,
6. Masukkan Nominal pajak
7. Pastikan benar, jika telah yakin pilih Benar

mandiri

1. Masukkan PIN
2. Pilih Bayar/Beli, pilih Lainnya, pilih Penerimaan Negara
3. Pilih Buat ID Billing Pajak,
4. Masukkan 15 digit NPWP, pilih Benar
5. Pilih Jenis Pajak → PPh Final Bruto Tertentu
6. Masukkan Jumlah Pajak yang mau dibayar
7. Masukkan Masa dan Tahun Pajak (MMYYYY)
8. Konfirmasi pembayaran, pilih YA

Terdapat pilihan Jenis Pajak lain

PPH Dalam Negeri (4/1121/7/006) PPh-Pd 22 (4/1122/003) PPh-Pd 25 DP (4/1125/100)
 PPh-Pd 21 (4/1127/008) PPh-Pd 23 (4/1124/003) PPh-Pd 25 (00/4/1126/100)

BELUM PUNYA NPWP? DAFTAR SEKARANG GAMPANG KOKI!

MULAI 17 AGUSTUS 2020,
 UMKM dapat melakukan pendaftaran dan validasi NPWP di:

BANK BRI
mandiri
BNI
Bank BTPN

Melalui Aplikasi Layanan Pajak e-Registrasi dan Validasi NPWP antara DJP dan Himbara.

TRANSLATION :

SME's Tax Objects:

Those subject to Income Tax are income from businesses received or earned by taxpayers with gross turnover not exceeding IDR 4.8 billion in 1 tax year.

Individuals who carry out trade and/or service business activities using facilities that can be disassembled and use part or all of the place for public purposes.
 For example: traveling vendors, hawkers, tent stalls in the sidewalk area, and the like.

Entities that have not operated commercially or which within 1 (one) year after operating commercially obtain gross circulation (turnover) exceeding IDR 4.8 billion

Gross turnover and levy:

Gross turnover is compensation or replacement value in the form of money or the worth of money received or collected from a firm, before sales discounts, cash discounts, and/or other discounts are deducted.
 The levy is determined based on the previous fiscal year's gross revenue. If a business's revenue for the preceding tax year was less than IDR 4.8 billion, it is considered a micro, small, or medium-sized enterprise (MSME) and may be subject to Government Regulation Number 23 of 2018.

- If you have many locations, the turnover referred to is the overall turnover of all outlets, counters, outlets, and similar locations, including those at the main office and branches.
- For Individual Taxpayers with Married Status of Separation of Assets or Separate Choices (MT), husband and wife with separate enterprises and NPWP, the relevant turnover is the sum of the two firms.

Are you informed?
 Unless the taxpayer selects an accounting year that differs from the calendar year, the tax year is one calendar year.

PAY 0.5% SMES TAX THRU ATM IS VERY EASY!

BANK BRI

1. Enter PIN, select Other Transaction, select Payment
2. Select OTHERS, select OTHERS,
3. Select TAX, select FINAL TAX
4. Enter 15 digits of Tax ID, select CORRECT
5. Enter tax period (MMYYYY), select CORRECT
6. Enter amount, select CORRECT
7. Confirm to correct, select YES

BCA

1. Enter PIN, select Other Transaction, select Payment
2. Select OTHERS, select MPN,
3. Select TAX, select FINAL TAX
4. Enter 15 digits of Tax ID, select CORRECT
5. Enter tax period (MMYYYY), select CORRECT
6. Confirm to correct, select YES

BNI

1. Enter PIN, select Other Transaction, select Payment
2. Select OTHERS, select MPN,
3. Select TAX, select FINAL TAX
4. Enter 15 digits of Tax ID, select CORRECT
5. Enter tax period (MMYYYY), select CORRECT
6. Confirm to correct, select YES

mandiri

1. Enter PIN, select Other Transaction, select Payment
2. Select create ID Billing Tax
3. Select TAX, select FINAL TAX
4. Enter 15 digits of Tax ID, select CORRECT
5. Enter tax period (MMYYYY), select CORRECT
6. Confirm to correct, select YES

DON'T HAVE THE TAX ID? REGISTER NOW! IT'S VERY EASY!

STARTED FROM AUGUST 17, 2020

SMEs are eligible to register for Tax ID validation in:

BANK BRI
mandiri
BNI
Bank BTPN

Through e-registration services and ID validation between DJP and Himbara Bank

PUBLIC GOODS PROVISION LETTER FORMAT



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DIREKTORAT JENDERAL PAJAK
KANTOR PELAYANAN PAJAK P

SUREL_perdagangan@pajak.go.id, Informasi@pajak.go.id

Nomor : [REDACTED] 18 November 2021
 Sifat : [REDACTED]
 Lampiran : [REDACTED]
 Hal : [REDACTED]

Yth. [REDACTED]

Berdasarkan ketentuan Pasal 2 Peraturan Menteri Keuangan Nomor PMK-242/PMK.03/2014 tanggal 24 Desember 2014 tentang Tata Cara Pembayaran dan Penyetoran Pajak, PPh UMKM Pasal 4 ayat (2) yang harus dibayar sendiri oleh Wajib Pajak harus disetor paling lama tanggal 15 (lima belas) bulan berikutnya setelah Masa Pajak berakhir.

Sehubungan dengan hal tersebut, kami sampaikan bahwa Saudara diwajibkan melakukan penyetoran PPh UMKM sebelum tanggal 15 bulan berikutnya, yang sekaligus dapat dianggap sebagai penyampaian Surat Pemberitahuan (SPT) Masa.



Perlu kami sampaikan bahwa peran serta dan kontribusi Saudara sangat diperlukan untuk mendukung program pemerintah dalam penanganan pandemi COVID-19. Kontribusi Saudara akan dialokasikan dalam Program Pemulihan Ekonomi Nasional paska pandemi untuk menciptakan **INDONESIA YANG KUAT**.

Apabila Saudara membutuhkan informasi perpajakan lebih lanjut, Saudara dapat menghubungi:

1. Kantor Pelayanan Pajak;
2. Kantor Pelayanan, Penyuluhan dan Konsultasi Perpajakan;
3. Kring Pajak (021) 1500200; atau
4. Laman www.pajak.go.id.

Seluruh layanan yang kami sediakan tidak dipungut biaya.

Atas peran serta Saudara dalam pembayaran dan pelaporan pajak, kami sampaikan terima kasih.

Demikian disampaikan.

Kepala Kantor Pelayanan Pajak



Ditandatangani secara elektronik



Translation:

Ministry of Finance of the Republic of Indonesia
 Directorate General of Taxation
 <Regional Tax Office>
 <Local Tax Office>

<Date>
 <Number>
 <Concerning>

Dear <Name>
 <TFN>
 <Address>

According to the General Provisions and Tax Procedures of Law and Government Regulation Number 23 of 2018, the deadline of monthly tax payment is the 15th of the following month.

Your payment will be presumed as the submission of monthly tax returns. Please pay your monthly tax before 15th of the following month

In the blue box:

We kindly inform you that your contribution is highly required to support Government's program in dealing with COVID-19. Your contribution will be allocated to National Economic Recovery Program after pandemic to establish our STRONG INDONESIA.

You can utilize our additional channel of information as follows: (1) tax office, (2) consultation office, (3) call centre, (4) website. All of our services are free of charge.

Thank you again for your tax contribution.

<Head of Tax Office>
 <Electronic signature>

Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak

Informasi tentang Pajak UMKM, pindai sekarang

Taukah Anda?
Pajak Anda, berperan besar untuk Menciptakan **INDONESIA** yang kuat!

PAJAK ANDA VAKSIN UNTUK SEMUA

PAJAK UMKM 0.5%
Pajak yang anda bayar, menghadirkan VAKSIN COVID-19 & membuat kita bangkit kembali!

PAJAK ANDA untuk GENERASI EMAS
20% APBN dialokasikan untuk PENDIDIKAN anak-anak kita, Sang Generasi EMAS.

JADILAH PAHLAWAN SIAPKAN MASA DEPAN MEREKA... BAYAR PAJAK ANDA SEKARANG

Lebih Mudah! Gunakan Aplikasi M-Pajak pindai untuk install

1. UMKM insentif, kredit usaha, retakasi pajak, pendanaan Rp48.8T
2. Kelompok Rentan: bantuan sosial, sembako, dana desa, kartu prakerja Rp110.2T
3. Tenaga dan Sarana Kesehatan: obat, vaksin, APD, insentif tenaga kesehatan Rp25.4T
4. Insentif bisnis: retakasi pajak & insentif, restitusi PPN, fasilitas pajak Rp20.4T

COVID-19 Vaccine

1600 200 pajak.go.id

TRANSLATION :

Ministry of Finance of the Republic of Indonesia
Directorate General of Taxation

Information about Tax for SMES Scan Now:

Did you Know?
Your TAX is important to build a **STRONG INDONESIA**

YOUR TAX IS VACCINE FOR EVERYONE

SMEs TAX 0.5%
Your tax will be used to provide COVID 19 Vaccine to Recover Indonesia

YOUR TAX is also beneficial for The GOLDEN GENERATION
20% of National Budget For EDUCATION of our Children - the GOLDEN GENERATION...

BE A HERO SUPPORT THEIR FUTURE PAY YOUR TAX NOW!

It's Easier now USE M-PAJAK Application Scan this:

1. SMEs Rp48.8T
2. Vulnerable Groups Rp110.2T
3. Health Facilities Rp25.4T
4. Business and workers Incentives Rp20.4T

COVID-19 Vaccine

1600 200 pajak.go.id