

# Formosa Revised Article

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**Submission date:** 12-Aug-2025 09:05PM (UTC+0700)

**Submission ID:** 2411427502

**File name:** FORMOSA\_-\_03\_Revised\_Article.pdf (941.13K)

**Word count:** 3134

**Character count:** 16825

# Empowering Indonesian Migrant Workers with Tax and Customs Knowledge: A Financial Literacy Approach

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## ABSTRACT

The purpose of this community service is to enhance the tax and customs literacy of *pekerja migran Indonesia (PMI)* or *Indonesian migrant workers* in Hong Kong through a workshop-based methodology. Such methodology is applied through training activities and/or group discussions. The goal is to help participants understand a topic, learn new skills, or find a joint solution to a problem. The community service workshop methodology consists of three main stages: 1) Planning, where the implementation team sets the design of the workshop; 2) Implementation, where the facilitators are involved in the materials delivery, discussion, and various interactive activities engagement; and 3) Evaluation and Follow-up. The learning materials and methods can improve participants' understanding and applicability of tax and customs concepts.

Keywords: *Pekerja Migran Indonesia*, community service, income tax payable, tax literacy, customs literacy.

## INTRODUCTION

Developments in tax regulations, particularly those related to individual taxpayer status, have undergone significant changes in recent years (Manrejo et al., 2023). These changes not only impact domestic taxpayers but also directly impact the compliance and tax obligations of *pekerja migran Indonesia (PMI)* or *Indonesian migrant workers* abroad, including in Hong Kong. A person is considered a migrant worker if they work outside their home country (Munde et al., 2025). According to Law Number 18 of 2017 concerning the Protection of *Indonesian Migrant Workers (PMI)*, a *PMI* is any Indonesian citizen who will, is, or has worked for wages outside the territory of the Republic of Indonesia (Linda, 2024; Dina & Mahkroja, 2023; Kusumastuti, 2023; Barid et al., 2022). Meanwhile, according to the International Labour Organization (ILO), migrant workers encompass all individuals who migrate to work in another country, whether temporarily or permanently (Sadewo et al., 2024). Based on data from the Indonesian Migrant Workers Protection Agency (BP2MI), the number of *PMI* reached 296,970 people throughout 2024. This number increased by 8.40% compared to the previous year's 273,965 people. Based on their country of placement, Hong Kong will be the country with the largest number of migrant workers in 2024. Migrant workers continue to play a vital role in various aspects of the national economy. Migrant workers' contributions are identified through declining unemployment rates, increasing national income through remittances, and increasing their financial capacity (Ahsan, 2019). Indonesian labour migration is driven by a lack of good job opportunities domestically, coupled with the potential for higher wages in overseas labour markets (Kurniawan, 2017).

BP2MI Regulation No. 2 of 2020 concerning Placement Costs for Indonesian Migrant Workers in Article 2 paragraph (3) states that the types of migrant workers determined based on position are: household managers, babysitters, elderly caregivers, cooks, family

drivers, gardeners, child caretakers, cleaners, field or plantation workers, and migrant fishing boat crews.

From a tax perspective, Indonesian citizens residing abroad as migrant workers are subject to the Regulation of the Director General of Taxes (DGT) Number Per-2/PJ/2009 concerning Income Tax Treatment for Indonesian Workers Abroad, which stipulates that Indonesian citizens working abroad for more than 183 days within 12 months are categorized as non-resident (or foreign) tax subject. This means that Indonesian citizens who are outside Indonesia for more than 183 days and earn income have the status of non-resident taxpayers (Hasan et al, 2024; Julia et al., 2023; Kurniawan et al, 2023; Soetoto & Muhammadi, 2023). Furthermore, the Regulation of the Minister of Finance (PMK) of the Republic of Indonesia Number 18/PMK.03/2021 concerning the Implementation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax, and Sales Tax on Luxury Goods, as well as General Provisions and Tax Procedures regulates the criteria for individual Indonesian citizens who are called foreign tax subjects. Article 3 of the PMK explains that Indonesian citizens become foreign tax subjects if they are outside Indonesia for more than 183 (one hundred and eighty-three) days within 12 (twelve) months and meet the following requirements: 1) reside permanently in a place outside Indonesia that is not a transit point; 2) have a main centre of activity that shows personal, economic, and/or social ties outside Indonesia, which can be proven by: a) husband or wife, children, and/or immediate family residing outside Indonesia; b) source of income originating from outside Indonesia; and/or; c) be a member of a religious, educational, social, and/or community organization recognized by the local government. 3) have a place to carry out daily habits or activities outside Indonesia, 4) be a tax subject in another country or jurisdiction; and/or, 5) meet certain other requirements. Provisions for the imposition of income tax can be seen based on tax subject status, as presented in Figure 1 below.

INCOME FROM HONG KONG	INCOME TAX ARTICLE 24 (PPh 24)	INCOME TAX PAYABLE AT HONG KONG
INCOME FROM INDONESIA	INCOME TAX ARTICLE 21, 22, AND 23 (PPh 21, 22, AND 23)	INCOME TAX ARTICLE 26 (PPh 26)
	RESIDENT TAX SUBJECT	NON-RESIDENT TAX SUBJECT

Figure 1. Tax Subject-based Income Tax Collection

The urgency of community service activities PMI in Hong Kong stems from the need to improve tax and customs literacy. This is because many PMIs still do not fully understand their tax rights and obligations. This lack of understanding risks errors in tax obligations, which can ultimately lead to administrative sanctions later. PMIs who work and reside for a certain period in Hong Kong are potentially confused about whether they are still classified as domestic taxpayers or have become foreign taxpayers. Furthermore, a lack of understanding of customs regulations regarding imports and goods carried often causes PMIs to encounter obstacles upon returning to Indonesia, such as being charged unexpected import duties, having goods confiscated by customs, or difficulties managing import-based

businesses. Therefore, this outreach activity aims to educate PMIs about tax regulations, customs, import taxes, and strategies for bringing goods from abroad legally and efficiently.

## IMPLEMENTATION AND METHODS

The community service activities of the Accounting Study Program, Petra Christian University (PSA-PCU), were held in several stages, namely: 1) Preparation activities. In the preparation stage, the PSA-PCU committee conducted intensive communication with the PMI Hong Kong coordinator to determine the materials and topics, the community service schedule, community service participants, and resource persons. The topics and resource persons can be seen in Figure 2. 2) Socialization activities, the socialization stage in the form of an online webinar series. The resource persons were a collaboration of PCU Tax Accounting Program lecturers and practitioners. The speakers involved were Heru Setiawan, S.St., M.SE, Ristola Nainggolan, Dr. Yenni Mangoting, Dr. Retnaningtyas Widuri, Dr. Elisa Tjondro, Agus Arianto Toly, MSA., Ak., and Dean Charlos, S.Ak. At this stage, participants were given an understanding of two materials with the topic of Tax and Customs 101 for Indonesian Citizens Abroad. The material on tax topics relates to the dissemination and explanation of PMK Number 18/PMK.03/2021 concerning the Implementation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax, and Sales Tax on Luxury Goods, as well as General Provisions and Tax Procedures, which regulate the criteria for Indonesian citizens who are referred to as foreign tax subjects. Meanwhile, the material on customs is related to the provisions for importing goods from Indonesian migrant workers, and 3) Practical activities. Participants will carry out practical activities to create simulations for calculating net assets and income tax payable.



Figure 2. International Community Service Activity Flyer

The success of this activity was evaluated through several main indicators, namely: 1) increased participant understanding as measured by a comparison of pretest and post-test scores, 2) the level of active participation of participants during discussions and practical activities, and 3) positive feedback from participants regarding the benefits and relevance of the material presented. The data obtained were analyzed using quantitative and qualitative descriptive approaches. Quantitative analysis was carried out by comparing pretest and post-test scores to assess the increase in participant understanding. Meanwhile, qualitative analysis was used to evaluate the dynamics of participation and participant perceptions of the activity through a review of discussions and responses given in the evaluation session.

## RESULTS AND DISCUSSION

Community service activities were carried out in two stages. The socialization stage took the form of an online webinar series and workshop. The online webinar series was conducted twice. 1) The first meeting on Sunday, October 20, 2024, with the main topic of tax provisions for Indonesian citizens abroad, attended by 20 people (Figure 3). The speakers were Heru Setiawan, S.St., M.SE and Dr. Yenni Mangoting. The second meeting on Saturday, October 26, 2024, with the main topic of customs levies on goods carried, shipped goods, and goods moved from abroad, attended by 33 people (Figure 3) with speakers Dr. Widuri Retnaningtyas, Dr. Elisa Tjondro, and Dean Charlos, S.Ak. The workshop was conducted onsite with three speakers, namely: Ristola Nainggolan (Figure 4), Agus Arianto Toly, MSA., Ak., and Dean Charlos S.Ak. (Figure 5). The workshop was held on-site at the Ramayana Room, Consulate General of the Republic of Indonesia (Konsulat Jenderal Republik Indonesia or KJRI) Hong Kong, on Saturday, November 9-10, 2024, and was attended by a total of 148 participants.

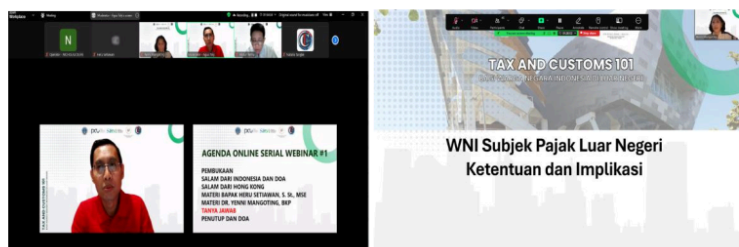


Figure 3. Webinar on Indonesian Citizens Subject to Foreign Taxation: Provisions and Implications



**Figure 4. Seminar on Indonesian Citizens Subject to Customs Regulation**



**Figure 5. Seminar on Indonesian Citizens Subject to Tax Regulation**

Figure 6 and Figure 7 below show the worksheets resulting from the simulation of calculating net assets and income tax payable by PMI.



ASET 2023		UTANG 2023		ASET 2023	
1	100.000.000	1	100.000.000	1	1.000.000.000
2	200.000.000	2	—	2	1.000.000.000
3	—	3	—	3	1.000.000.000
4	—	4	—	4	1.000.000.000
5	—	5	—	5	1.000.000.000
6	—	6	—	6	1.000.000.000
7	—	7	—	7	1.000.000.000
8	—	8	—	8	1.000.000.000
9	—	9	—	9	1.000.000.000
10	—	10	—	10	1.000.000.000
TOTAL	300.000.000	TOTAL	100.000.000	NET ASSET 2023	1.000.000.000
ASET 2024		UTANG 2024		ASET 2024	
1	100.000.000	1	100.000.000	1	1.100.000.000
2	200.000.000	2	—	2	1.100.000.000
3	—	3	—	3	1.100.000.000
4	—	4	—	4	1.100.000.000
5	—	5	—	5	1.100.000.000
6	—	6	—	6	1.100.000.000
7	—	7	—	7	1.100.000.000
8	—	8	—	8	1.100.000.000
9	—	9	—	9	1.100.000.000
10	—	10	—	10	1.100.000.000
TOTAL	300.000.000	TOTAL	100.000.000	NET ASSET 2024	1.100.000.000
				NET ASSET 2023	
				1.000.000.000	
				NET ASSET 2024	
				1.100.000.000	
				PENAIKAN NET ASSET	
				100.000.000	

Figure 6. Net Asset Calculation Simulation

The net asset calculation simulation is used to enable participants to identify and record debt balances at the end of 2023 and 2024, as well as to calculate net assets or net worth. The purpose of the net asset calculation is to enable participants to track and record personal assets (savings, valuables, and small business assets), develop the ability to prepare simple financial reports for personal use, and encourage wiser financial decision-making. Another goal is to enable participants to complete asset and debt information for tax reporting requirements through tax returns.

PENGHASILAN DARI HONG KONG #1	10.000.000	PENGHASILAN DARI INDONESIA #1	
TARIF PPH DI HONG KONG		PENGHASILAN DARI INDONESIA #2	
PENGHASILAN DARI HONG KONG #2		PENGHASILAN DARI INDONESIA #3	
TARIF PPH DI HONG KONG		PENGHASILAN DARI INDONESIA #4	
PENGHASILAN DARI HONG KONG #3		PENGHASILAN DARI INDONESIA #5	
TARIF PPH DI HONG KONG		TOTAL PENGHASILAN DARI INDONESIA	
PENGHASILAN DARI HONG KONG #4		TOTAL PENGHASILAN DARI INDONESIA	100.000.000
TARIF PPH DI HONG KONG		TOTAL PENGHASILAN DARI HONG KONG	120.000.000
PENGHASILAN DARI HONG KONG #5		TOTAL PENGHASILAN	51.000.000
TARIF PPH DI HONG KONG		PKP	3.900.000
		PKP	16.000.000
		PPH TERUTANG	3.900.000
		PPH DI INDONESIA	
		PPH DI HONG KONG	
		PPH HASIL DIBAYAR	3.900.000
TOTAL PENGHASILAN DARI HONG KONG	120.000.000		

$$52 \times 60.000.000 > \frac{1}{2} \times 60.000.000 > 30.000.000$$

$$152 \times 6.000.000 = 15 \times 6.000.000 = 90.000.000$$

$$= 3.900.000$$

Figure 7. Net Asset Calculation Simulation

Figure 6 is a worksheet for a simulation of calculating income tax payable for migrant workers, particularly those earning income from Hong Kong or Indonesia. The purpose of completing this worksheet is to calculate the income tax payable. To measure the effectiveness of the workshop in improving financial literacy, particularly regarding tax and customs matters, pretests and post-tests were conducted. The pretest was given to participants before the workshop to identify their initial level of understanding of the material presented. The post-test was conducted after the workshop to evaluate the improvement in participants' knowledge and understanding. The questions given to participants during the pretest and post-test were about their knowledge of taxation and import duty provisions, for example: 1) Which of the following statements is most

appropriate regarding foreign tax subjects? 2) If a domestic tax subject receives income from outside Indonesia, what are the appropriate tax provisions? 3) If a foreign tax subject receives income from Indonesia, what are the appropriate tax provisions? 4) If a diaspora in Hong Kong has the status of a foreign tax subject, what are the appropriate tax provisions? 5) If a diaspora in Hong Kong has domestic tax status and earns income from Indonesia, what are the appropriate tax provisions? The pretest and post-test results can be seen in Table 1 below.

RESPONDENTS	PRE-TEST	POST-TEST	RESULTS	RESPONDENTS	PRE-TEST	POST-TEST	RESULTS	RESPONDENTS	PRE-TEST	POST-TEST	RESULTS
1	3	5	1	22	-	1	1	43	4	4	-
2	1	2	1	23	-	4	1	44	3	3	-
3	2	2	-	24	-	4	1	45	1	3	1
4	5	4	-	25	1	3	1	46	2	2	-
5	5	5	-	26	2	2	-	47	2	-	-
6	1	4	1	27	1	4	1	48	3	2	-
7	3	5	1	28	2	3	1	49	2	4	1
8	3	-	-	29	2	2	-	50	3	5	1
9	4	3	-	30	3	5	1	51	1	5	1
10	2	3	1	31	5	5	-	52	5	3	-
11	5	5	-	32	5	2	-	53	3	1	-
12	3	2	-	33	2	4	1	54	1	5	1
13	1	1	-	34	4	5	1	55	-	3	1
14	2	4	1	35	2	4	1	56	3	3	-
15	3	4	1	36	3	5	1	57	3	2	-
16	2	-	-	37	4	3	-	58	2	3	1
17	3	2	-	38	-	4	1	59	3	2	-
18	5	4	-	39	-	3	1	60	3	3	-
19	1	3	1	40	3	-	-	61	1	3	1
20	3	4	1	41	2	1	-	62	1	3	1
21	-	-	-	42	2	2	-	63	4	1	-

**Table 1. Pretest and Post-test Results**

Based on the analysis of pretest and post-test data from workshop participants, it was found that the average pretest score was 2.38, while the average post-test score increased to 2.98. This represents an increase of 0.60 points, or approximately 25.21%, from the average pretest score to the post-test score. This indicates that the workshop had a positive impact on improving participants' understanding. Furthermore, of the 63 workshop participants, 31 experienced an increase in their scores, or 49.21%. These results indicate that nearly half of the participants experienced an increase in their understanding of tax and customs regulations after attending the workshop.





**Figure 8. Discussion and Q&A Session**

The difference between the pretest and post-test results was also tested using simple statistical analysis (as presented in Table 2), which then concluded that there was a significant difference between the pretest and post-test results, as indicated by the P-value of 0.02242388 (below 0.10 and 0.05).

P-value	0.02242388
conclusion	significant

Mean Pre-test	2.380952381
Mean Post-test	2.984126984
conclusion	increasing

improvement (number of respondents)	31
percentage	0.492063492

**Table 2. Statistical Test of Pretest and Post-test Results**

## CONCLUSIONS AND RECOMMENDATIONS

The analysis results showed an increase in scores between the pretest and post-test, indicating that the learning materials and methods—particularly the learning-by-doing approach through worksheets—successfully improved participants' ability to understand and apply tax and customs concepts. A comparison of the pretest and post-test results indicates that this community service activity was effective in achieving the predetermined learning objectives. Several recommendations that can be given as a follow-up to this community service include the need to continuously improve tax literacy for Indonesian migrant workers, both based on Indonesian tax regulations and related to the tax treaty (Perjanjian Penghindaran Pajak Berganda or P3B), so that PMIs understand their tax obligations and rights (both while still abroad and upon returning to Indonesia), including

procedures for reporting foreign income and the benefits of double taxation avoidance. Universities can collaborate with the Indonesian embassies (Kedutaan Besar Republik Indonesia or KBRI) or KJRI in the destination countries of PMIs to implement tax and/or customs education programs.

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