

Research Article

Measuring the Implementation of Tax Policy on Education Services at Legal Entity State Universities (PTN-BH)

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ABSTRACT

Tax policies have a strategic role in supporting the education sector, especially in ensuring accessibility, governance efficiency, and equitable distribution of higher education. The application of Value Added Tax (VAT) on educational services has undergone significant changes with the enactment of the Law on Harmonization of Tax Regulations (UU HPP), which changed the tax scheme from an exemption to a tax exemption. This has an impact on the tax administration system at Legal Entity State Universities (PTN-BH), which are now required to issue tax invoices even though they do not pay VAT. In addition, the Income Tax (PPh) policy also plays a role in increasing the financial transparency of universities, especially in the implementation of the Income Tax Article 21 system which supports the principles of Good Corporate Governance (GCG). However, various challenges are still faced, including uncertainty in tax regulations for PTN-BH, imbalances in tax incentive policies, and high administrative burdens for educational institutions. This study uses the literature review method to evaluate the impact of tax policies in higher education, especially in the PTN-BH environment. The results of the study show that more adaptive tax policy reform, more effective tax incentives, and a more transparent and efficient tax system are needed to support the improvement of the quality of education in Indonesia. Therefore, optimizing tax policies for the education sector is a crucial step in creating a more inclusive and sustainable education system.

Keywords: Tax policy; Value Added Tax; PTN-BH; Education Services;

1. INTRODUCTION

The standards of university graduates are now a barometer of a nation's competitiveness on the world stage, so that universities are expected to be pioneers in the development of knowledge-based societies and produce individuals who are ready to compete globally. The internationalization of higher education is a must along with the increase in international agreements and changes in the structure of global institutions. Many universities in Europe, America, Australia, and some parts of Asia have established international departments to strengthen their global connections. (Limbong and Asbari 2024) However, based on the QS World University Ranking, universities in Indonesia are still lagging behind, ranking in the range of 700, while neighboring countries such as Singapore and Malaysia are ranked higher. The Government of Indonesia has made efforts to increase the competitiveness of universities through various policies, including the ratification of Law Number 9 of 2009 concerning Education Legal Entities (BHP) which aims to provide autonomy in education management. However, the BHP Law has drawn criticism because it is considered to reduce the government's responsibility in providing quality education and has the potential to limit public access to higher education. As a result, in 2010, the Constitutional Court canceled the BHP Law and replaced it with Government Regulation Number 17 of 2010, which was later updated with Government Regulation Number 66 of 2010, changing the status of PTN-BH to a Government-managed Higher Education (PTP) with the financial system of the Public Service Agency (BLU) (Subekti et al. 2024).

As a follow-up step, the government passed Law Number 12 of 2012 concerning Higher Education (UU PT) which classifies state universities into three categories: PTN-Satker, PTN-BLU, and PTN-BH. This law emphasizes the importance of university autonomy in managing education, research, and community service, in order to support the development of science and technology in the academic environment. In this context, the University of North Sumatra (USU) has carried out the second phase of the 2020-2024 Strategic Plan (Renstra), which targets achievement as an international university while still prioritizing local-based excellence. In the Tri Dharma of Higher Education, USU targets international standard learning, collaborative research that results in publications and intellectual property rights in various countries, as well as community service that focuses on strengthening a culture of empathy and service. These

strategic steps are part of a 25-year long-term plan to increase the competitiveness of Indonesian universities on a global scale.

Since 2020, the University of North Sumatra (USU) has been positioned as a university prepared for world-class university status, with a target of being in the top 500 QS World University Rankings (WUR) or the top 200 QS Asia University Rankings (QS AUR). To support this achievement, USU received a special allocation of funds to improve its global reputation, in line with the Ministry's strategic programs related to World Class Universities (WCU). In addition to funds from the WCU program, USU also utilizes Non-PNBP funds to support various initiatives contained in the USU Strategic Plan 2020-2024. USU Rector, Prof. Dr. Muryanto Amin, M.Si., emphasized that USU has been included in the QS Ranking ranking at 1201+, with an ambitious target to break into the top 1000 rankings in 2023 and the top 500 in the world at the end of his tenure. In order to increase its competitiveness, USU continues to evaluate and improve the strategies that have been set out in the USU Strategic Plan 2020-2024.

As one of the 24 Legal Entity State Universities (PTN-BH) in Indonesia, USU gains flexibility in academic and financial management, as stipulated in Law Number 12 of 2012 and Government Regulation Number 16 of 2014. The status of PTN-BH provides freedom for USU to develop strategic steps to face global competition, but also carries tax implications. In the context of Value Added Tax (VAT), PTN-BH has the potential to be subject to obligations as Taxable Entrepreneurs (PKP) if they deliver Taxable Goods (BKP) and/or Taxable Services (JKP). Although educational services are exempt from VAT objects based on PMK Number 223/PMK/011/2014, this exemption does not apply if the educational services are related to the delivery of goods or other services subject to VAT. Thus, USU is obliged to collect, deposit, and report the VAT payable in accordance with applicable regulations.

The implementation of Value Added Tax (VAT) on educational services is an important issue considering the strategic role of education in national development. With the enactment of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law), it is hoped that there will be a solution to the unclear VAT regulations on education services. However, the HPP Law brings new challenges, especially for Legal Entity State Universities (PTN-BH) such as USU. These policies expand the tax base and increase state revenues, but have the potential to increase the cost of education, which can limit people's access to higher education. USU was chosen as the research locus because of the change in its tax status from a Collector (WAPU) to a Corporate Taxpayer, and since 2019 it has been a Taxable Entrepreneur (PKP), which has an impact on its tax collection and reporting system. Until now, there are several tax objects that are subject to VAT within USU based on the rector's decision regarding tax obligations.

Previously, educational services at PTN-BH were exempt from VAT because of their nature as public services. However, with the HPP Law, there are concerns that the increase in education costs will not only have an impact on tuition fees but also on other supporting services, which can exacerbate inequality in access to education. This policy also has the potential to increase social inequality and affect people's economic mobility in the long term. The HPP Law also brings changes in the tax structure of PTN-BH, while still imposing Income Tax (PPH) on commercial profits, but with broader incentives for research and education activities. VAT has also been adjusted, with the exception of more education and research services than before. This reflects the government's efforts to simplify tax regulations while supporting the development of innovation in the higher education sector.

The issuance of the Law on the Harmonization of Tax Regulations (HPP Law) brings significant changes to the treatment of Value Added Tax (VAT) on educational services, which was previously included in the category of Non-Taxable Services (JTKP). Based on Article 4A paragraph (3) letter 'g' of the VAT Law, education services include the provision of education in schools and outside schools. However, after the HPP Law was passed, education services became the object of VAT but were exempt from the imposition of taxes, so they still required administration such as the issuance of tax invoices (invoice 08). This poses administrative challenges, especially in recording educational transactions such as tuition fee payments. In addition, the HPP Law also has an impact on income tax (PPH) on in-kind, including official facilities for lecturers. The lack of understanding in the tax aspect, especially in the finance department of the University of North Sumatra (USU), causes difficulties in the implementation of this policy, so a more in-depth analysis of its impact on PTN-BH is needed.

Based on this background, this study focuses on the University of North Sumatra as the research locu, considering that there has not been much research that discusses tax policy after the HPP Law in PTN-BH. This study aims to analyze the implementation of the tax policy of educational services at USU and review tax obligations based on the principle of ease of administration. Practically, the results of this research are expected to provide recommendations for stakeholders at USU in improving tax management, thereby supporting the achievement of the World Class University target. From the academic side, this research will enrich insights into VAT and income tax policies in the context of higher education. The scope of the research is limited to the analysis of tax policy at USU with a cross-sectional approach, involving university leaders who are directly involved in educational services. The research variables are focused on policy evaluation and ease of tax administration.

2. RESEARCH METHOD

This study uses the literature review method, which aims to analyze and evaluate tax policies after the Law on Harmonization of Tax Regulations (UU HPP) on Legal Entity State Universities (PTN-BH), with a focus on the University of North Sumatra (USU) (Norlita et al. 2023). This method is carried out by collecting, identifying, and examining various relevant literature, both from primary sources such as laws and regulations, rector decisions, and university financial reports, as well as from secondary sources such as scientific journals, books, and academic articles. The literature studied covers tax legal aspects related to VAT and Income Tax, especially in the context of educational services at PTN-BH. In addition, this study also compares tax policies before and after the enactment of the HPP Law, in order to gain a more comprehensive understanding of the changes that have occurred and their implications on the implementation of tax obligations at USU.

In conducting a literature review, this study applies a systematic approach that includes the stages of identification, selection, and synthesis of information from various credible sources. Literature identification was carried out using relevant keywords such as "VAT on education services," "taxation of PTN-BH," "HPP Law," and "ease of administration in taxation." Furthermore, a selection of literature was made based on certain criteria, such as relevance to the research topic, the up-to-date information, and the level of credibility of the source. The selected literature is then analyzed and synthesized to identify existing research patterns, trends, and gaps. Thus, this method not only allows researchers to understand the applicable concepts and regulations, but also helps in formulating arguments supported by strong academic evidence.

This literature review method also serves to provide a comprehensive overview of how tax policies in the world of higher education are implemented in various countries, so that they can be used as comparative material in assessing the effectiveness of policies in Indonesia (Nurhidayah and Usiono 2024). In addition, this study considers the perspective of ease of administration in the implementation of taxation at USU, by examining the administrative difficulties faced in the implementation of this policy. By referring to various previous studies, this study is expected to identify the main challenges that arise due to regulatory changes and provide policy recommendations that can support the efficiency of the tax system within PTN-BH.

3. RESULTS AND DISCUSSION

Tax policy has a significant impact on the education sector, especially in terms of financing and equitable access to education. One of the main aspects that has changed is the Value Added Tax (VAT) on education services. Previously, educational services were not included in the object of VAT, but policy changes through the Law on Harmonization of Tax Regulations changed the scheme to the provision of VAT exemption or exemption facilities (Saragih et al., 2022). This policy aims to reduce the tax burden in the education sector and support wider access for the community. However, the effectiveness of the implementation of this policy is still a challenge, especially in determining the classification of education services that are eligible for tax exemption facilities.

In addition to VAT, the Income Tax (PPH) policy also plays a role in the governance of universities. One of the policies implemented is the Article 21 Income Tax system, which serves to increase financial transparency and accountability in the university environment. A study conducted by Matondang and Hardiana (2023) shows that the implementation of this system can minimize the risk of underpayment or overpayment of taxes at the end of the year, thereby increasing the efficiency of university financial administration. Furthermore, the implementation of this tax system is in line with the principles of Good Corporate Governance (GCG), which includes aspects of accountability, transparency, and responsibility in the financial management of higher education institutions. Tax challenges are also faced by Legal Entity State Universities (PTNBH). Although the tax policy in Indonesia provides some form of tax exemption for educational services, not all activities of Tridharma Tertiary are tax-free. This creates uncertainty in the financial management of PTNBH, especially after the issuance of Circular Letter (SE) 34 of 2017 which regulates the imposition of Corporate Income Tax and VAT for PTNBH (Hamid & Christine, 2019). Several other countries provide broader tax exemptions for higher education institutions, which shows the need for tax policy reform in Indonesia to better support the financial sustainability of PTNBH.

In addition, taxation in the education sector can also be studied from the perspective of tax incentive policies. A study conducted by Rosdiana (2012) shows that the income tax incentive policy for the education sector has increased compared to the previous tax regime. However, VAT and Land and Building Tax (PBB) incentives for the education sector have still not undergone significant changes since they were first implemented. This indicates that tax policies in the education sector still face obstacles in terms of effectiveness, efficiency, equity, and responsiveness to the needs of educational institutions. Overall, tax policies in the education sector have a crucial role in determining the sustainability and effectiveness of higher education governance. Tax policy reforms, especially in the aspects of VAT, income tax, and tax incentives, are needed to create a more inclusive and sustainable educational environment. By adopting best practices from other countries and considering the specific needs of educational institutions in Indonesia, it is hoped that tax policies can

contribute more to supporting equitable access and improving the quality of education in Indonesia.

Tax policies have an important role to play in supporting higher education, especially in the context of internationalization and increasing global competitiveness. One example of the implementation of this policy is the internationalization strategy of Universitas Brawijaya in achieving World Class University (WCU) status. According to Gaddafi et al. (2022), this policy covers various aspects, including international cooperation, increasing scientific publications, and strengthening human resources. However, internationalization policies in Indonesian universities still face major challenges in terms of taxation, especially related to the tax burden imposed on international academic and research activities that can hinder academic mobility and global collaboration. In practice, the implementation of tax policies in higher education often faces an imbalance between inputs, processes, and outputs. For example, although internationalization policies have encouraged an increase in the number of foreign students and academic collaboration programs, tax challenges, such as the imposition of Income Tax (PPH) on foreign teaching staff and additional costs due to Value Added Tax (VAT) on academic services, are often an obstacle. Gaddafi et al. (2022) highlight that complex tax regulations can slow down university administrative processes in adopting effective internationalization policies. Therefore, reforms in tax policy are needed to create a system that is more adaptive to the needs of higher education institutions that want to compete at the global level.

In addition to the internationalization aspect, the effectiveness of tax incentive policies in supporting higher education is also a major concern. Rosdiana (2012) stated that the tax incentive policy for the education sector aims to reduce the tax burden that can hinder the development of educational institutions, especially in the aspects of operational and infrastructure financing. However, the effectiveness of this policy still needs to be further evaluated, especially in terms of the efficiency of implementation and its impact on improving access and quality of higher education. This policy evaluation covers various aspects, such as the adequacy of the incentives provided, the equitable distribution of benefits for various types of educational institutions, and the responsiveness of policies to changes in academic and industrial needs. Over time, tax incentive policies for the education sector have evolved, but there are still various challenges in their implementation. One of the obstacles that is often faced is the mismatch between tax regulations and the specific needs of higher education institutions. For example, some private universities still face difficulties in obtaining tax incentive facilities that are supposed to support the sustainability of their operations. Rosdiana (2012) emphasized that a more flexible and responsive policy is needed to the dynamics of higher education so that tax incentives can have a more significant impact on increasing the competitiveness of educational institutions in Indonesia. Overall, the evaluation of tax policies in higher education shows that existing regulations still need to be improved in order to better support the internationalization and development of educational institutions. A more adaptive and inclusive tax policy reform can be a solution to overcome the obstacles faced by universities, both in the global and national contexts. By adopting a more flexible and needs-based tax policy for the education sector, it is hoped that higher education institutions in Indonesia can develop more optimally and contribute to improving academic competitiveness at the international level.

Taxes play an important role in improving the quality of education through the allocation of funds used for infrastructure, the procurement of learning facilities, and the improvement of the welfare of educators. Kadarukmi (2011) highlighted that optimal tax allocation can improve the quality of education by ensuring the availability of adequate resources for educational institutions. However, the effectiveness of tax allocation often faces challenges, such as inequality in budget distribution and a lack of transparent monitoring mechanisms. Therefore, more targeted policies are needed so that taxes can truly contribute to improving the quality of education evenly throughout the region. In addition to the allocation aspect, transparency in the use of taxes is also a key factor in building public trust in the tax system. When the public can see that tax funds are being used effectively to improve educational facilities and teacher welfare, then support for tax policy will be stronger. Kadarukmi (2011) emphasized that a more open reporting and supervision system will encourage government accountability in managing tax funds, so that the potential for abuse or inefficiency can be minimized. Thus, transparency in tax management is an important element in creating a quality and sustainable education system. To increase the effectiveness of tax utilization in education, several strategic steps are needed. First, the government must establish a tax allocation policy that is more oriented to the specific needs of educational institutions, both at the basic and high levels. Second, strengthening the audit and financial reporting system can ensure that tax funds are actually used in accordance with educational objectives. Finally, collaboration between the government, academia, and the public in overseeing the use of taxes can create a more transparent and accountable environment. With these measures, taxes can play a more optimal role in supporting the improvement of the quality of education in Indonesia (Kadarukmi, 2011).

Tax exemption policies for the education sector have a significant impact on improving the accessibility and equity of education in Indonesia. By reducing the tax burden on educational institutions, operational costs can be reduced so that education becomes more affordable for the wider community. According to Rosdiana (2012) research, tax incentives given to educational institutions can encourage the improvement of service quality without having to charge additional fees to students. In addition, tax exemptions can also stimulate investment in the education sector, both from the government and the private sector, so that educational infrastructure and facilities can continue to develop sustainably. Optimizing tax

policies for Legal Entity State Universities (PTNBH) is one of the strategic steps in improving the governance and financial efficiency of higher education institutions. Hamid and Christine (2019) highlighted that a more flexible tax system for PTNBH can provide flexibility in managing financial resources, so that universities can be more independent in developing academic and research programs. In addition, it is necessary to strengthen regulations in the education taxation system to create better justice and effectiveness. Clear regulations will help prevent inequality in the implementation of taxes in the education sector as well as ensure that tax policies truly contribute to improving the quality of education in Indonesia.

4. CONCLUSION

Tax policy has a significant influence on the education sector, both in terms of cost, governance, and educational accessibility. The implementation of Value Added Tax (VAT) on education services can have an impact on increasing education costs, so further evaluation is needed to ensure that these policies do not hinder the equitable distribution of education (Saragih et al., 2022). In addition, the Income Tax (PPh) system in universities must be optimized to be in line with the principles of Good Corporate Governance (GCG) to increase transparency and efficiency in university financial management (Matondang & Hardiana, 2023). Tax policy for Legal Entity State Universities (PTNBH) also requires special attention so that this institution can develop without being constrained by the uncertainty of tax regulations (Hamid & Christine, 2019). To improve the quality of education, a more adaptive tax policy is needed and in favor of strengthening the education sector. Effective tax incentives can help increase investment in education, support the internationalization of higher education, and encourage the growth of quality human resources (Rosdiana, 2012; Gaddafi et al., 2022). In addition, transparency in the allocation of education taxes needs to be increased so that the public has confidence in the tax system and its use in improving the quality of education (Kadarukmi, 2011). Therefore, optimizing tax regulations that are fairer, more efficient, and oriented towards the equitable distribution of education is a strategic step to achieve a more inclusive and quality education system in Indonesia.

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