



**UNDERSTANDING THE PROCEDURE OF TAX RETURN  
PAID BY INDIVIDUAL TAXPAYERS IN GERMANY**

**PRACTICAL WORK REPORT**

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**MEMAHAMI PROSEDUR PEMBAYARAN PAJAK YANG  
DIBAYARKAN OLEH WAJIB PAJAK PERORANGAN DI  
JERMAN**

**LAPORAN PRAKTIK KERJA NYATA**

Diajukan Sebagai Salah Satu Syarat untuk menyelesaikan Program  
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PROGRAM STUDI DIII AKUNTANSI  
2025**

## **COURTESY**

“I dedicate this writing to both of my parents’ selfless love”

**MOTTO**

“Do not grieve, indeed Allah is with us”  
(Al-Quran translation, Verse (9:40))

“Every great thing, require sacrifice”  
Louie Giglio

## HALAMAN PERNYATAAN ORISINALITAS

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Menyatakan dengan sesungguhnya dan sebenar-benarnya bahwa laporan Praktik Kerja Nyata yang saya buat adalah benar-benar hasil karya saya sendiri, kecuali apabila dalam pengutipan substansi disebutkan sumbernya dan belum pernah diajukan pada institusi manapun, serta bukan karya jiplakan milik orang lain. Saya bertanggungjawab atas keabsahan dan kebenaran isinya sesuai dengan sikap ilmiah yang harus dijunjung tinggi.

Demikian pernyataan ini saya buat dengan sebenar-benarnya tanpa adanya paksaan dan tekanan dari pihak manapun serta bersedia mendapat sanksi akademik jika ternyata di kemudian hari pernyataan yang saya buat ini tidak benar.

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Yang menyatakan,

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## HALAMAN PERSETUJUAN

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## **ABSTRACT**

This report aims to analyze the procedure of tax return paid by individual taxpayers in Germany and highlights the difference of how taxation system in Indonesia. As one of the country where almost half of it's citizen has completed their tax obligation despite its complexity and high rates, some of the taxation system can be adopted to improve the current taxation system in Indonesia. The author used qualitative descriptive method to answer the research question of this report. Interviews with few individual taxpayers and discussion to point out how do they do their tax based on their work. The report also use data from formal organization source and experts to further explain how the goverment has describe taxes in Germany. Thus the highlights of the findings are the taxation system in Germany are the appeal process and refund opportunities for the individual taxpayers. After listing out the requirement for an individual to pay tax and declare it, the procedure are describe in sequence as per the discussion with the taxpayers and visualize in the form of flowchart.

**Keywords: Individual Taxpayers, Germany, Taxation System, Tax Return**

## **ABSTRAK**

*Laporan ini bertujuan untuk menganalisa prosedur pelaporan pajak yang dilakukan oleh wajib pajak orang pribadi di Jerman dan menyoroti perbedaannya dengan sistem perpajakan di Indonesia. Sebagai salah satu negara yang hampir separuh warganya telah memenuhi kewajiban perpajakannya meskipun dengan kompleksitas dan tarif yang tinggi, beberapa sistem perpajakan di Jerman dapat diadopsi untuk memperbaiki sistem perpajakan di Indonesia. Penulis menggunakan metode deskriptif kualitatif untuk menjawab pertanyaan penelitian dalam laporan ini. Wawancara dengan beberapa wajib pajak perorangan dan diskusi untuk menunjukkan bagaimana mereka membayar pajak berdasarkan pekerjaan mereka. Laporan ini juga menggunakan data dari sumber organisasi formal dan para ahli untuk menjelaskan lebih lanjut bagaimana pemerintah menggambarkan pajak di Jerman. Dengan demikian, hal yang menjadi sorotan utama dari temuan-temuan ini adalah sistem perpajakan di Jerman, yaitu proses banding dan peluang pengembalian dana bagi wajib pajak perorangan. Setelah membuat daftar persyaratan bagi seorang individu untuk membayar pajak dan mendeklarasikannya, prosedur dijelaskan secara berurutan sesuai dengan diskusi dengan wajib pajak dan divisualisasikan dalam bentuk diagram alir.*

***Kata kunci: Wajib Pajak Orang Pribadi, Jerman, Sistem Perpajakan, Surat Pemberitahuan Pajak***

## SUMMARY

The PKN (Real Work Practice) is being implemented at Technische Universität Dresden from October 15, 2024 to January 15, 2025 in Dresden, Germany. The final report's title is UNDERSTANDING THE PROCEDURE OF TAX RETURN PAID BY INDIVIDUAL TAXPAYERS IN GERMANY. The program's primary activities include attending classes, going on industry visits, attending seminars, participating in extracurricular activities, completing the final report, and evaluating the program.

In addition to the primary activity mentioned in the title, the author also attends various events to interact with various individuals, completes tests and presentations, collects information to bolster the author's writing, and observes how each taxpayer pays their taxes and how it varies from the tax system in Indonesia.

The author gathered the information by conversing with a small number of people who must pay taxes in Germany, particularly in the Dresden region. Therefore, the author learned that there are some differences in the process of filing tax returns from the interviews with some of the individuals. Therefore, some aspects of the German tax system that are highlighted in this article can be implemented to further improve the effectiveness and transparency of the Indonesian tax system.

## **PREFACE**

The author gives thanks to God Almighty because this PKN report has been completed in order to fulfil the author's obligation to be submitted as one of the requirements to obtain the Associate Expert (A.Md) degree in the Diploma 3 Accounting Study Programme, Department of Accounting, Faculty of Economics and Business, University of Jember.

The writing of this PKN Report has been assisted by many parties. Therefore, on this occasion the author expresses his deepest gratitude to:

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Penulis

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## SECTION 1. INTRODUCTION

### 1.1 Reason for Title Selection

The Republic of Indonesia's Ministry of Education, Culture, Research, and Technology administers the IISMA scholarship, a flagship program that gives Indonesian students the chance to attend prestigious colleges across the globe. Through the one-semester mobility program, Indonesian students can expand their knowledge in a variety of fields and experiences, foreign academic and cultural diversity. In addition to experiencing things in the classroom, students can also participate in extracurricular events on campus and become accustomed to the local way of life. Students can learn more about how other nations' systems are implemented in terms of development, education, and finances through IISMA. They can also improve their interpersonal skills and expand their network.

According to the UN Commission on Human Rights, "Good Governance ensures the development of sustainable human growth by creating an environment that is favorable for the successful establishment of human rights in the region." Additionally, the government must answer to the people and be open and honest when using public funds to reduce the likelihood of corruption and dishonesty (Mishra et al., 2025). The German Federal Ministry of Finance, also known as the *Bundestministerium del Finanzium*, has developed a list of taxes that citizens can return if they have overpaid them. The tax office (*Finanzamt*), where each taxpayer reports their income, will go over the citizen's tax return and finalize their tax due.

Through these methods, the *Bundesministerium* can conduct "Good Governance" by requiring citizens to pay taxes as a kind of financial responsibility. These systems can be applied by the Indonesian tax system, which follows the same procedures. Therefore, these factors form the basis of the final study, which has the theme of "Understanding the Procedure of Tax Return Paid by Individual Taxpayers in Germany."

## **1.2 Research Question**

According to the stated reasoning for the chosen issue, the author intends to increase awareness of "How does individual taxpayer in Germany submit a report on their tax return?" Therefore, the final report will address these questions:

1. Who is qualified to make a tax return in Germany?
2. How is the procedure of tax return in Germany?
3. How can the Indonesian Taxation system compare to the German Tax procedure?

## **1.3 Research Objective**

This final report aims to promote familiarity with the German taxpayers' process of filing their tax returns. Through this final project:

1. Identify individuals who are eligible to file a tax return in Germany
2. Understanding the procedure of tax return in Germany
3. Highlighting the difference in German Taxation System to the Indonesian Taxation System.

## SECTION II. LITERATURE REVIEW

### 2.1 Tax Return

#### 2.1.1 Tax Definition

Taxes defines as any method of payments in the form of money except for the purpose for a specific activity that are collected by the government or related organization that has been given extended power solely to raise fund (*Bundesministeriums der Finanzen*, 2014). Taxes will only be imposed on any individual who have met certain conditions based on the stated law, in this report referring to the Fiscal Law by the *Bundesministerium der Finanzen*, or the Ministry of Finance. Taxes are to be made by the individual who have met the requirement to declare on their own and the payment are to be made without an expectation of an return or compensation from the government. It is also a compulsory payment that need to be made on deadline scheduled by the *Regierung* (Government) (Turcanu, 2022).

#### 2.1.2 Individual Taxpayer Definition

According to Fifth Chapter, Second Part, First Chapter, Section 33 of *Abgabenordnung (Federal Ministry of Justice (Bundesministerium der Justiz), 2023)* state that "Taxpayer" refers to any individual who is responsible for paying taxes, has to hold onto third-party revenue and deduct taxes from it, is entitled to file a tax return, and assures the tax office that the tax payment will be made on time. The individual taxpayers also have the obligation to being the one who collect tax, cutting their own taxes and paying their tax based on the applicable law in their respective region (Sholikah, 2022).

#### 2.1.3 Individual Taxpayment

German taxation system imposes certain tax rates on individual that increase progressively with their income (*Bundesministerium der Finanzen*, 2024). Those who have residency or are staying in Germany for a certain period are liable to pay taxes through their income (income tax or *Einkommensteuer*). Individual taxpayers that have income other than from their employment are obligated to file a tax return (*Steuererklärung*) to the local tax office (*Finanzamt*). In recent years, the *Bundesministerium der Finanzen* has released the digital tax submission platform

called ELSTER that stands for *ELektronischeSTeuerERklärung* (electronic tax declaration) that allows taxpayers to submit their tax return, and in return to improve efficiency and secure data transfer between the taxpayers and the tax office.

#### **2.1.4 Income Tax Return**

In order to notify the tax office (*Finanzamt*) of their income and calculate the amount of tax that needs to be paid, taxpayers file a tax return (*Einkommensteuererklärung*) or tax declaration. Given the fact that some groups of people must complete tax returns, many taxpayers choose to do it freely because the tax office may reimburse them for overpaid taxes or they may wind up paying more due to undercalculated taxes (Leine, 2025). Taxpayers who are eligible to file their returns must do so by the deadline, which is typically set by the *Finanzamt*, to avoid penalties for filing their returns after the deadline.

## **2.2 Procedure and It's Function**

A procedure is a set of actions taken with the intention of achieving a specific goal. It is explained as a series of actions that may be broken down into distinct directives or events, each of which will help to accomplish the predetermined goal (Zhang, 2022).

Administrative procedure is described as analysing conditions, drafting and issuing an administrative act, or finalizing a public-law contract (*Bundesministerium der Justiz, 2023, § 9 Verwaltungsverfahrensgesetz*). The process is a representation of how the government operates in accordance with written law that has been applied appropriately.

The administrators will be able to assist citizens and businesses in fulfilling their tax obligations by putting in place tax-based procedures. Additionally, procedures enable administrators to confirm the taxes that individual taxpayers have reported (Belegu & Fejzullahu, 2023).

Hence, the prior clarification demonstrates that a procedure is a set of pre-planned stages intended to accomplish specific objectives. Since the government is in charge of overseeing the finances of the people and the public funds, procedures are also put in place to guarantee that the government acts or handles general issues in a standard manner.

### 2.3 Authorities in German State Tax Administration

Germany Taxation system is handled by different formal organization and together with their own responsibility over the fiscal management in the area (Bundesministerium der Finanzen, 2025). The authorities are as follow:

- a. *Bundesministerium der Finanzen* (BMF) – Federal Ministry of Finance are the division that responsible in overseeing taxes in Germany and dealing with any tax related agreement and law on local and international level
- b. *Bundeszentralamt für Steuern* / Tax Central Office – subsequently in charge of providing both individuals and businesses with administration document based on the Financial Administration Act (*Finanzverwaltungsgesetz*, FVG) both national and international level
- c. *Finanzamt* / Local Tax Office – supervise tax regulation and collections, overseer businesses and individual tax administration on its own *Länder* (Land). Taxpayers report their tax to the *Finanzamt* and deal with all the calculation based on the nearest tax office to the taxpayers' domicile

## **SECTION III. RESEARCH METHODOLOGY**

### **3.1. Research Object**

IISMA was founded in 2021 as a component of the Ministry of Education, Culture, Research, and Technology of Indonesia (Kemendikbudristek)'s Merdeka Belajar Kampus Merdeka (MBKM) program, which provides Indonesian students with the chance to enroll in prestigious universities across the globe. Through the one-semester mobility program, Indonesian students can increase their knowledge in a variety of subjects and experience the academic and cultural diversity of other countries.

Beginning on October 15, 2024, and ending on January 15, 2025, the author studies at Technische Universität Dresden, located at 01069 Dresden, Germany. In addition to learning from the designated lecturer at TUDFace (TUD Institute for Further and Continuing Education), IISMA has given the awardees a few tasks that they must complete during their time at their host university. The promotion of Indonesian culture and customs abroad is one of the tasks, where locals and people from various backgrounds are welcome to interact during this significant occasion. By speaking with individuals from different workplaces, the author is able to voice concerns to the local populace regarding the application of taxes. In addition, the author converses with other individuals that are qualified to pay taxes at other open opportunities.

### **3.2. Data Sources**

#### **a. Primary Data**

Data that are collected firsthand by the researcher himself. The data comes from surveys, observation questionnaires, focus groups, case studies, and interviews (Ajayi, 2023). In this research, the author obtains primary data through interview and discussion with the local citizen who has income and pays tax in Germany.

#### **b. Secondary Data**

Refer to data that were collected beforehand or in the past. The data may be related to the previous party but are collected for other use and at different times. The sources of these data are publications,

books, journals, and other records. The author uses data from various formal organization releases, journals, and articles related to the addressed issue.

### **3.3. Data Collection Method**

The author has used documentation and interviews to collect information and other pertinent evidence. The data that has been collected will be analyzed further. The following is how the data is gathered:

a. Interviews

Interviews were done with three individual taxpayers during the author's study period.

<b>No</b>	<b>Citizen Of</b>	<b>Occupation</b>
1	Germany	Government Staff
2	Indonesian	Lecturer
3	Indonesian	Project and Event Organizer

b. Documentation

Documentation is done through the gathering of important data from the gathering and open-session with people from different backgrounds.

### **3.4. Data Analysis Method**

The author analyzes the data that has been collected with a qualitative descriptive method. Qualitative descriptive is explains as how studies are rather being described rather than to explain them, in which a grand theory that is relevant toward the issue is being used to explain, usually being supported with a detailed conclusion of the event (Ayton, 2023).

As per the explanation above, the author will relate the addressed problems with an explanation based on the data that has been collected on the field during his study and, in addition, researching trusted research (tax regulation in Germany, expert theory, taxation system) to support his research. A short comparative analysis will also be done to identify several differences between the German and Indonesian taxation systems, thus providing insight on how Indonesia can adopt a few parts of the German tax return procedure:

a. Data reduction

Data reduction implies the reducing of amounts of data, either by how big or how complex they are, yet conserving their original meaning and lessening information loss from the reduction. The data from the interview, notes taken from field and online reference will be reduced to produce a clearer visual and enable smoother conclusion to be made (Fernandes et al., 2024).

b. Data presentation

After data has been reduced, the data will be further explained by short description to allow further understanding and the representative of diagrammatic display to ensure readers comprehensibility (BABAJIDE & David, 2022).

c. Drawing Conclusions

Data that has been processed will be connected to the research question and supported with strong evidence or information that is relevant.

## SECTION IV. RESULTS AND DISCUSSION

### 4.1 Real Work Practice Activity Result

#### 4.1.1 Object and Effective Period of PKN Implementation

The author went to study at Technische Universität Dresden and the research takes place in the area around the university with the taxpayers who live and work in Dresden. Through the program held by the Kemendikbud, it hopes that the students will be able to put the theory they have learnt in their home college in real life and will be more prepared to take the job that they will apply for in the future. The three-month practical work will begin on October 15, 2024, and conclude on January 15, 2025.

Table 4.1 Attendance Schedule at Technische Universität Dresden

Implementation Duration	Days	Hours
3 Months (15 October 2024 - 15 January 2025)	Monday - Friday	1440

The author had the chance to participate in a variety of programs offered by the campus committee, take part in community event or international seminars, prepare challenges through IISMA, and discover theoretical and practical knowledge through classes and going for industry visits during the implementation of Real Work practice. The author has engaged in the following activities:

No.	Real Work Practice Activity	Week -														Total Hours		
		1	2	3	4	5	6	7	8	9	10	11	12	13	14			
1	Introduction with the university	x	x															35

	organizer and fellow IISMA awardees																
2	Campus area familiarization	x	x	x													105
3	Regular Class and Industrial Visit		x	x	x	x	x	x	x	x	x	x	x	x	x		415
4	IISMA Challenge preparation and execution: CULTURISE	x	x	x	x	x	x	x									280
5	Attending external curricular session and attending seminar			x		x					x				x	x	175
6	Collecting data about taxation system in Germany, especially in Dresden								x	x	x	x	x	x	x		245
7	Consultation and Final												x	x	x		105

Project Report Writing																			
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Table 4.2 Activities done during the Implementation Real Work Practice

#### 4.1.2 Organization Structure of Federal Ministry of Finance (Directorate General IV)

The Federal Ministry of Finance specifies that the Directorate General IV is in charge of handling national tax laws along with local and international tax policy matters. In order minimize double taxation, this division negotiates agreements between nations and works with different agencies to develop various international initiatives. Since this report concentrates on individual taxpayers in Germany, the section that deals directly with company and individual income tax falls under directorial IV C, which is under the same directorial head. The diagram for the specified section is as follows:

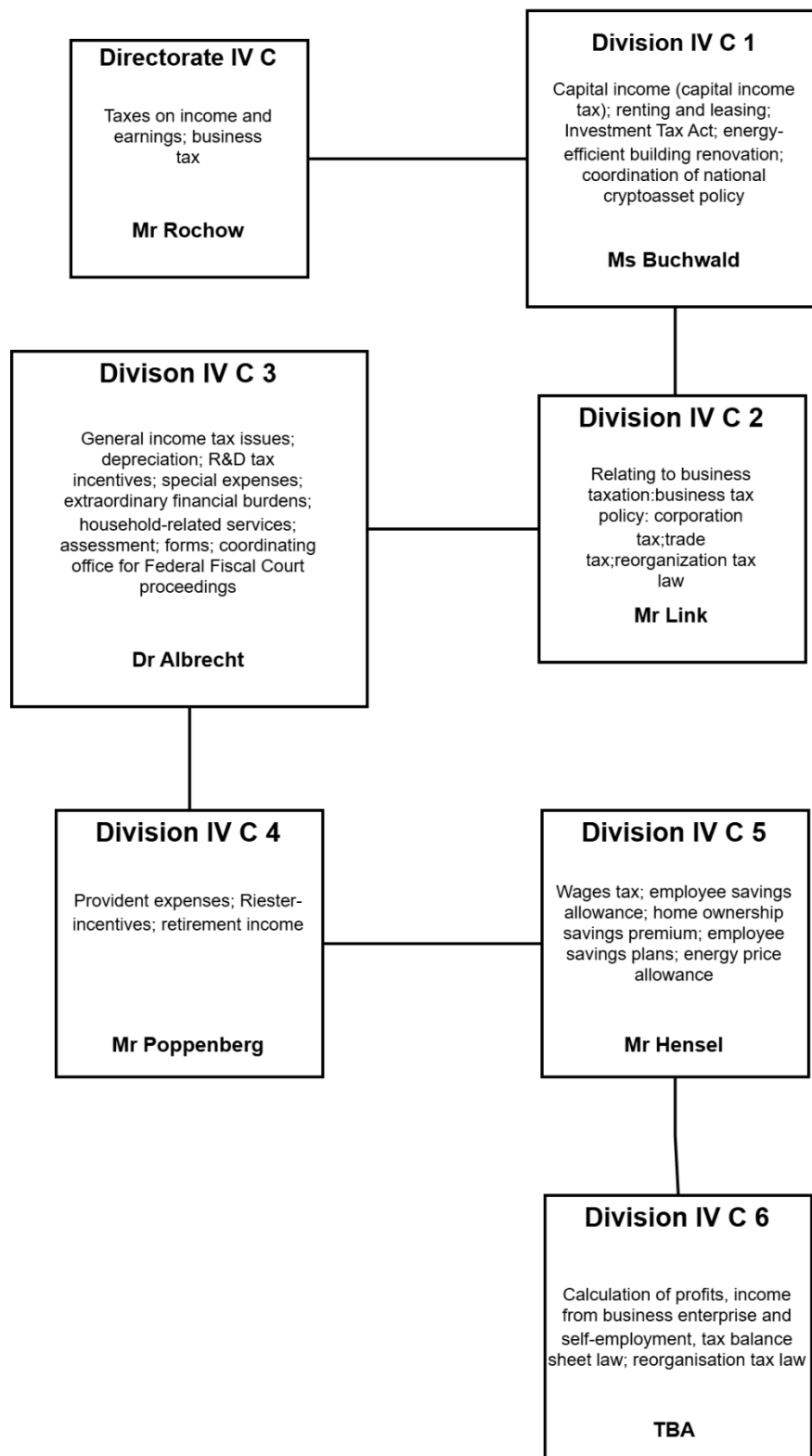


Diagram 4.1 Organization Structure of Directorate IV C, Directorate-General IV,  
Federal Ministry of Finance Germany

Data Source: *(Bundesministerium der Finanzen, 2025)*

## **4.2 Problem Discussion**

Despite having lived in Germany for a considerable amount of time, the coordinator of an Indonesian student in Dresden, Germany, who will shortly be paying taxes for her work as a university lecturer, feels that there are some differences in filing her tax return to the government compare to the one she did in Indonesia. The informant stated that she is still prepared to file one even if it is much more difficult and complex than the one in Indonesian. This is due to the fact that the government permits capital tax refunds to be given to taxpayers provided that they have declared and paid their taxes to the tax office (Bundeszentralamt für Steuern (BZSt), 2025). The informant filed a tax return in Germany despite the challenges since she may get her taxes lowered or, possibly, reimbursed if she overpaid. The informant claims that this is one of the reasons she is still willing, and that similar approaches can be used in Indonesia to encourage many more people to visit the tax office to file their returns.

## **4.3 Problem Recommendation**

The author proposes a problem recommendation to the concern of understanding how the taxation system in Germany differs from that in Indonesia with regard to individual taxpayers, based on the identification of the issue and a conversation with one of the taxpayers in Germany. Therefore, the author suggests giving a step-by-step guide on how to file a tax return in Germany based on various articles and laws, as well as first-hand accounts from seasoned taxpayers, in order to give a clearer picture of how an individual taxpayer pays their taxes and how they determine whether they are eligible to file a tax return. Furthermore, a flowchart will be supplied to illustrate the progression of the process from qualifying to post-payment.

## **4.4 Qualification for Individual Taxpayers in Germany**

According to the regulations set forth by the Federal Government Commissioner for Migration, Refugees, and Integration Office, people who:

- a. A resident in Germany

- b. Staying in Germany for more than six months (183 days as per calendar year)

are responsible for paying taxes on their personal earnings while they are in Germany. Wages from employment are not the only types of income that are subject to taxation; revenues from local or foreign sources, such as pensions and rental incomes, are also taxed. Taxes are typically deducted automatically from employees' personal pay checks. A solidarity charge (*Solidaritätszuschlag*), church tax (*Kirchensteuer*), and social security payments (*Sozialversicherungsbeiträge*) are among the extra costs that individual taxpayers must pay in addition to income tax.

For legally taxable income, the allowance must amount to €11,604 per year for a single individual, with tax rates beginning at 14%. The rate will increase gradually as the individual's total annual earnings rise. Fortunately, families and single parents will be able to earn a decrease in their overall tax by submitting the appropriate tax return to the *Finanzamt* (*EU Equal Treatment Office, 2025*).

Additionally, not everyone who is liable for taxes is required to file their tax returns. Employees who work for someone else do not need to submit taxes as the taxes are automatically deducted from their salaries. In order to make use of the tax refund privilege, they could, however, voluntarily file one. According to the Federal Government Commissioner for Migration, Refugees, and Integration Office for the Equal Treatment of EU Workers and the tax experts (El-Saghir, 2025; Maunder, 2025), if a person fits any of these criteria, they must report their taxes to the Finance Ministry:

- a. Have more than one sources of incomes
- b. Gain income from jobs outside Germany
- c. Received unemployment benefits from the *Bundesregierung* (Government)
- d. In a certain combinations of tax class
- e. Obtain short-time work allowances, parental allowance or sick pay
- f. Self-employed whose income are more than the tax allowance
- g. Required by the *Bundeszentralamt für Steuern* (Federal Central Tax Office) to submit tax return.

## 4.5 Procedure of Tax Return by Individual Taxpayers

### 4.5.1 Determining the Right Tax Class and Rates

After determining their eligibility to file a tax return, a person must ascertain their *Steuerklasse* (tax class) and tax rate. In Germany, there are six tax classes based on your marital status and number of children. Your tax rate also varies according to your income. For *Steuerklasse* (Ruprecht, n.d.):

a. *Steuerklasse I*

All single people, including those who are divorced or widowed (with the exception of the most recent one, who remains in the same class for the year of their partner's death and beyond). Because of the reduced basic tax allowance, the highest tax rate is applied.

b. *Steuerklasse II*

Only single parents with at least one minor kid, for whom the tax allowance and benefits are still in place, are eligible. As long as the benefits are claimable, the person may stay in the same class until the children are well into adulthood.

c. *Steuerklasse III*

tax class designated for married couples in which either both spouses are in tax class V or only one of them works for the family. The partner who earns more is typically placed in tax class III, while the other partner is placed in class V. As a result, the partner in tax class III will have larger net profits, while the partner in tax class V will have lower net salaries because they do not receive tax allowances.

d. *Steuerklasse IV*

A couple is immediately placed in this class after becoming legally married, and they will stay there as long as their incomes are almost equal. They vary solely in the child allowance, where the child tax allowance is split in half and distributed among couples, even though the other allowances are nearly identical to those in *Steuerklasse I*. The "factor method" is advised to guarantee a fair amount of tax paid when one partner's income is marginally larger than the other's.

e. *Steuerklasse V*

When a partner with a lower income goes to *Steuerklasse* III, the other will be subject to a greater amount of reduction (*Solidaritätszuschlag, Kirchensteuer, Sozialversicherungsbeiträge*). As a result, the partner with a lower income will benefit more because a smaller percentage of their income will be deducted hence put in this class.

f. *Steuerklasse* VI

This only applies when a person has several jobs. The additional income from the other work will be imposed under this class, while their original wage will be imposed under the tax class based on their classification. Their additional income will bear a greater tax burden than the other classes because *Steuerklasse* VI has a higher deductions and lack of a tax allowance.

Although two different people with marital status can combine their classes, they will still need to file a joint tax return in which both partners report the sum of their salaries and tax deductions, meaning that the tax paid for all three class types will remain the same.

After determining which class they will belong to, the person will then be able to determine the tax rate, which has been established by the German Ministry of Finance, and the amount of tax that will be imposed on them. The following tax rates, based on statistics from 2022, are in effect in Germany (German Federal Government, 2022):

- a. Income up to €10,347 has a rate of 0%
- b. Income of €10,348 to €14,926 has a marginal rate from 14% to 24%
- c. Income of €14,927 to €58,596 has a marginal rate from 24% to 42%
- d. Income of €58,597 to €277,825 has a marginal rate of 42%
- e. Income above €277,826 has a marginal rate of 45%

#### **4.5.2 Tax Document Preparation**

When filing your taxes at the *Finanzamt* (Tax Office), there are a few documents you must bring. When you attempt to fill out the information for a tax return, you are typically requested for personal tax information and related data. The following personal documents are required:

- a. Individual ID number containing information in accordance with Fiscal Code Section 139b, Paragraph 3.(Bundeszentralamt für Steuern (BZSt), n.d.)
- b. IBAN (International Bank Account Number)
- c. Employers who have their taxes automatically withheld from their employees must disclose their religion, marital status (with the partner's ID), and the ID number of any minor children they have who live in the same area as the taxpayers.

Furthermore, the individual taxpayers in Germany are given several choices of method of submission, which the government has provide both self-filling method or through the help of other certified tax parties. The tax return can be filed using the following method:

- a. *Finanzamt* (The Tax Office)

The tax office will usually count the amount of taxable income that they have preview from the income that the individual has reported. All the incomes that the individual earned includes other earning (e.g leasing, renting) will be deducted from the special, extraordinary and other expenses the individual has included in their tax report.

- b. Online Submission through ELSTER Portal

An online tax office where individual taxpayer will be able to submit their tax data digitally through ELSTER (Bayerisches Landesamt für Steuern (Bavarian State Tax Office), 2025). The portal will require you to input your ID Number and Tax ID Number. This will be sufficient as to declare the individual tax return unless their respective tax office requires them to send additional data. The platform is free-of-charge though they provide paid software to guide the taxpayer in filling their tax return. The website can be assessed through here: <https://www.elster.de/eportal/start>

- c. Accountant or Tax Consultant

Typically, when taxpayers are unfamiliar with filing tax returns in Germany, were having difficulty understanding the language, or are just starting out, it is much simpler and more practical to have someone help them with the entire procedure. This is because the consultant can answer questions about

their personal taxes and how they can best prepare them to maximize their chances of receiving a tax refund in exchange for some of the fees they have paid.

#### **4.5.3 Tax Assessment and Payment/Refund Process**

The taxpayer must wait to be informed if their tax return has been completed and calculated when everything has been verified and they have finally filled out the appropriate documents. After a few weeks of submission, the *Finanzamt* will send a *Steuerbescheid*, or tax assessment (Bouliane, 2025), which includes the finalized taxable income that each individual taxpayer is required to pay.

Finanzamt Pankow/Weißensee  
IdNr. [redacted]  
Steuer Nummer [redacted]  
(Bitte bei Rückfragen angeben)

10407 Berlin 14.12.2020  
Storkower Str. 134  
Zi.Nr.: 437  
Tel.: (030) 9024-33202

FA Pankow/Weißensee, 10431 Berlin

Eingegangen  
15. Dez. 2020

**Bescheid für 2019**  
über  
**Einkommensteuer**  
und  
**Solidaritätszuschlag**

010108 14472



Originalpapier nur, wenn dieser Hinweis im Grunddruck erscheint

für [redacted]

**Festsetzung**

**Art der Steuerfestsetzung**

Der Bescheid ist nach § 165 Abs. 1 Satz 2 AO teilweise vorläufig.

Festgesetzt werden .....  
ab Steuerabzug vom Lohn .....  
verbleibende Steuer .....  
A b r e c h n u n g (Stichtag 07.12.2020)  
bereits getilgt .....  
mithin sind zu wenig entrichtet .....  
Bitte zahlen Sie  
spätestens am 18.01.2021 .....

Einkommen- steuer €	Solidaritäts- zuschlag €
[redacted]	[redacted]
[redacted]	[redacted]
[redacted]	[redacted]

Aufgrund des erteilten Mandats wird der Gesamtbetrag von [redacted]  
(mit \* gekennzeichnete Beträge) zum angegebenen Fälligkeitstag vom Konto mit der  
IBAN DE28XXXXXXXXXXXX bei [redacted]  
[redacted] durch Lastschrift eingezogen  
(Gläubiger-ID [redacted])

Form.Nr. 025339 G 000272402 / 006726 - Fortsetzung nächste Seite - Rt. 7.12.2020 Est 2019

Negative Beträge mit  
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IBAN: DE94 1005 0000 6600 0464 63  
Postbank Berlin

BIC: BELA2333



Attachments 4.1 *Steuerbescheid* or Tax Assessments from a *Finanzamt*

Source: All About Berlin,

<https://allaboutberlin.com/glossary/Steuerbescheid>

*Steuerbescheid* will include the individual taxpayer's basic information (name, address, Steuer-ID, *Steuernummer*, date of issue, *Finanzamt* tax issue), the summary of the taxable income calculation, and the amount of any additional or refundable payments that must be made by the individual taxpayer within the deadline. Individual taxpayers are given the option of accepting the sum provided by *Finanzamt* or requesting a recalculation together with the justification and supporting documentation by sending an *Einspruch* (objections or appeals). The queries will be processed and the tax will be recalculated if the *Finanzamt* accepts it.

Tax will be automatically deducted for employed people, and The *Steuerbescheid*, which is automatically deducted for employed people, is often issued after the tax has been paid. However, there may be a difference in the tax that the *Finanzamt* has computed when the tax return is filed and their taxable income is adjusted. That difference could either:

- a. If the tax is significantly less than what must be paid, the money will be promptly deducted from the taxpayer's account and reimbursed.
- b. When the computed amount exceeds the original tax, pay extra tax; the accumulated tax will be taken out of the taxpayer's accounts on a quarterly basis throughout the year.

The whole process of tax declaration by the individual taxpayers will be presented in the flowchart below:

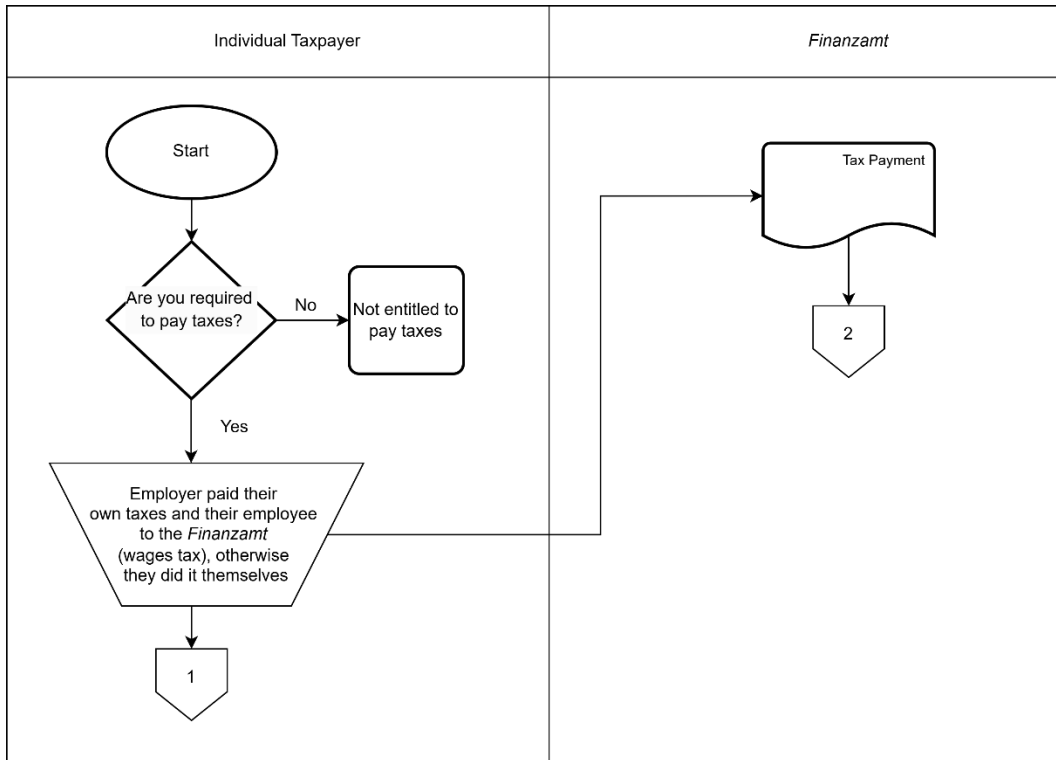


Diagram 4.2 Tax Requirements for Individual in Germany (Continue to next page)

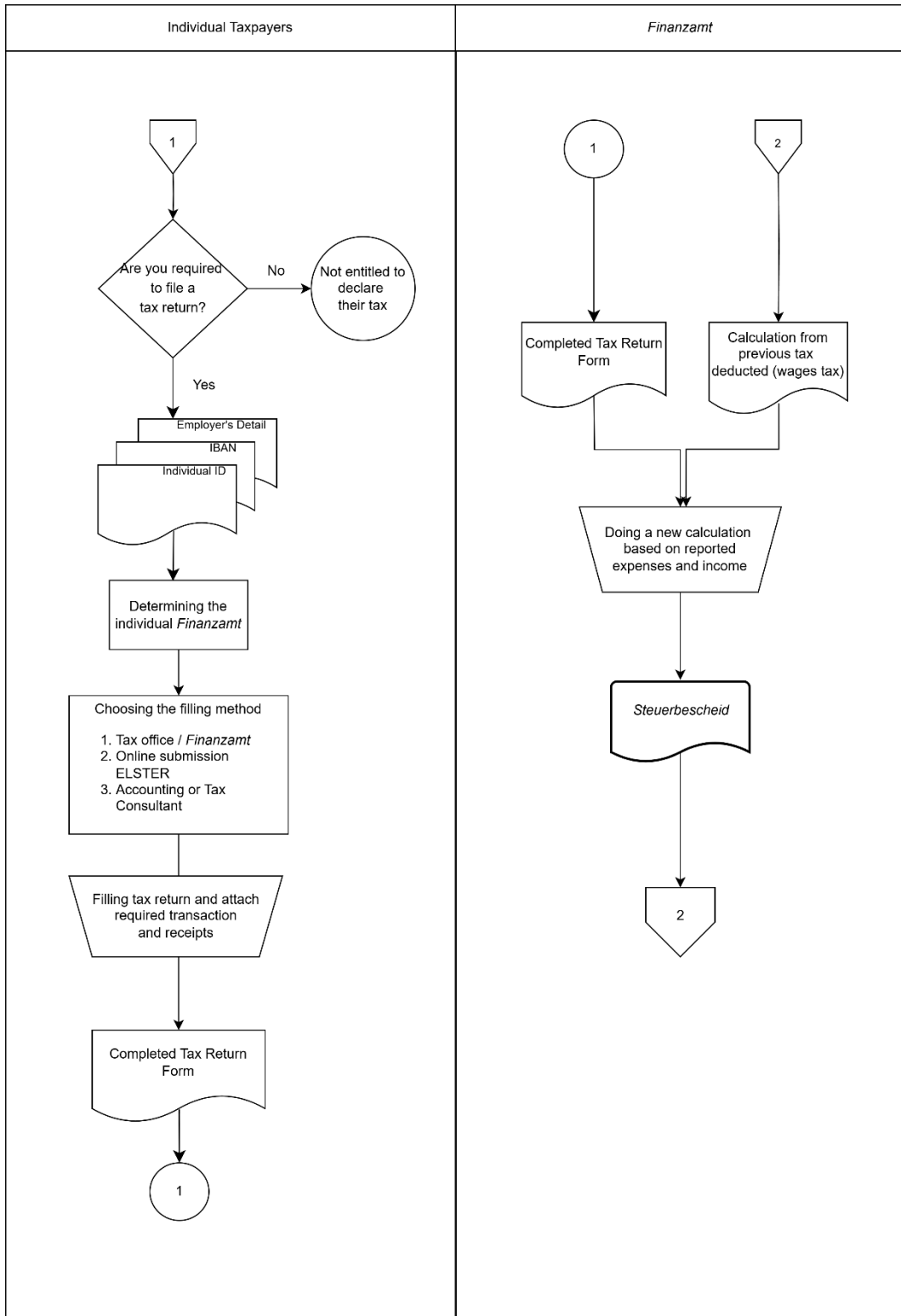


Diagram 4.2 Procedure of Filing Tax Return (Continue to next page)

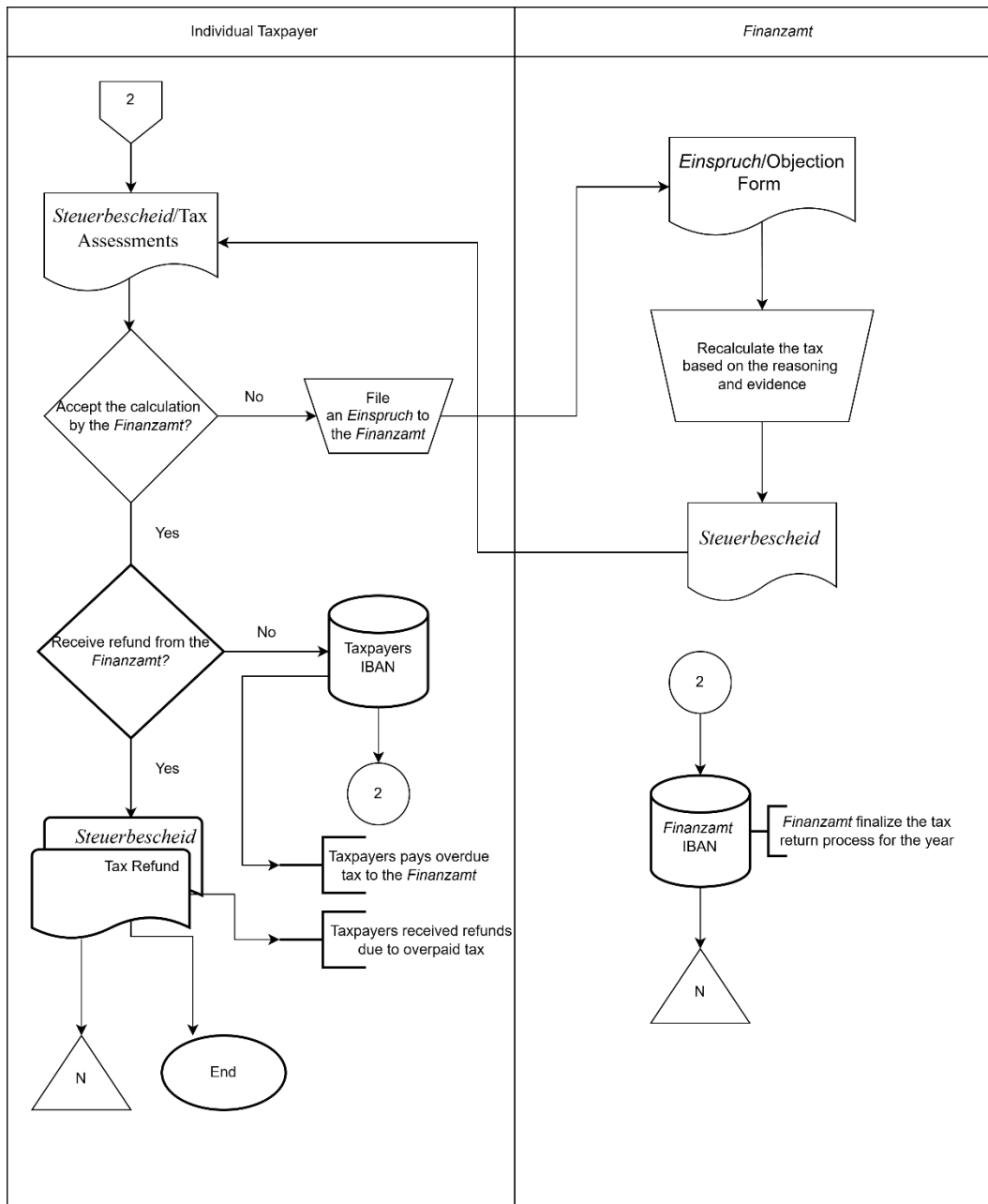


Diagram 4.2 Procedure of Filing *Einspruch* (Tax Assessment) and Post-payment to the *Finanzamt* (Final)

#### 4.6 Comparison of Taxation Practices in Germany and Indonesia

Germany, one of the nations with higher taxes than Indonesia, has put in place many tax payment methods and structured its tax system to be as detailed as possible in order to reduce the possibility of tax dishonesty. When comparing statistics based on several sources:

- a. There are 84 million Germans in 2024. Data indicates that 42 million persons have paid taxes (Statistisches Bundesamt (Destatis), 2024), we can conclude that over 50% of the population has done their tax (O'Neill, 2024).
- b. Only 28% of the 185 million people in 2021 are registered as taxpayers, and 10 million of them pay their taxes (Hajawiyah et al., 2021).

From the above, we can deduce that Germany's tax compliance rate is higher than Indonesia's, even with its high tax payments and other fees. Taxpayers may find other methods, legal tax payment procedures, and opportunities offered by the government or *Bundesregierung* are more enticing. The German tax system has the following various features:

- 1. Transparent Tax Details between Individual Taxpayers and the *Finanzamt***

Germany permits taxpayers to make their own calculations and personal reports based on their understanding using any legitimate method. Considering this also demonstrates taxpayer accountability to the government, the *Finanzamt* can record any missing data to increase the accuracy of taxable income while also allowing individual taxpayers to propose a lower tax total due to unique expenses.

- 2. Digitalized Tax Submission Platform (ELSTER)**

Due to its self-guided nature (with an additional fee for software), the optimized online platform for taxpayers to enter their data and financial transactions has shown to be more effective in collecting tax reports, hence lowering traffic at the *Finanzamt*. Taxpayers may monitor their progress while submitting their returns online, and there is less paperwork.

- 3. Simplified Tax Appeal Process**

The taxpayers and the *Finanzamt* typically handle the objection to the *Steuerbescheid*, thus the time required to resolve the tax issue will be much shorter and easier because there is no need to appeal the matter to the court, which would require more time and paperwork to raise the issue.

## SECTION V. CONCLUSION AND RECOMMENDATION

### 5.1 Conclusion

There are certain notable differences in the German tax system that might add to the complexity of the tax system. In spite of the challenges associated with filing taxes, over half of all German citizens comply with their tax obligations. Based on the author's involvement in the program, the author provides the following summary of the program's conclusion:

1. Anyone with taxes over the single-person tax allowance or with many sources of income must report their tax income to the Finance Department.
2. German taxpayers must report their income tax return (*Einkommensteuer*) to the tax office, obtain the *Steuerbescheid* (Tax Assessment), pay any past-due taxes, or get a refund for taxes that were paid in excess.
3. By highlighting the differences in tax return process for taxpayers, the *Bundesregierung* (Government) reduces the time required for the appeals process, improves their online tax platform for efficient tax return collection, and guarantees transparency between taxpayers and *Finanzamt* through calculation from both sides.

### 5.2 Recommendation

This report's goal is to provide information on how the *Bundesregierung* determines taxpayers and how they report in order to file tax returns. Even though they might serve as the sole option to get a refund for filing one, or they may be obliged to, this could encourage taxpayers to pay taxes because they will get a portion of their money back. Therefore, outlining the key characteristics of the German tax system can be used as a reference for future development of the Indonesian tax system, which may be updated and improved for the betterment of Indonesian taxpayers.

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# FIGURES

## Attachments: Organization Chart of the Directorate under the Federal Ministry of Finance

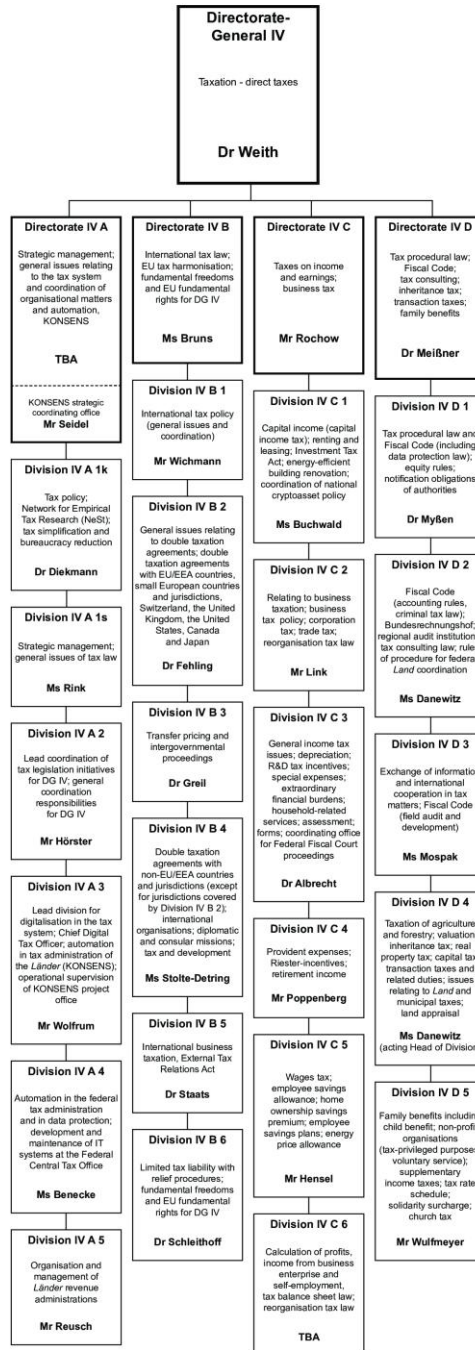


Figure 1.1 Organizational Chart of Directorate General IV under the Federal Ministry of Finance

Source: <https://www.bundesfinanzministerium.de>

**Attachments: Guideline Questions for The Informant**

1.	What is your occupation?
2.	What class are you in?
3.	What steps do you take when filling your tax return?
4.	What do you receive after filling your tax return?
5.	What do you highlight about German Tax System?

Figure 1.2 Interview question delivers to the Individual Taxpayers

**Attachments: Procedure for Tax Return Filing**

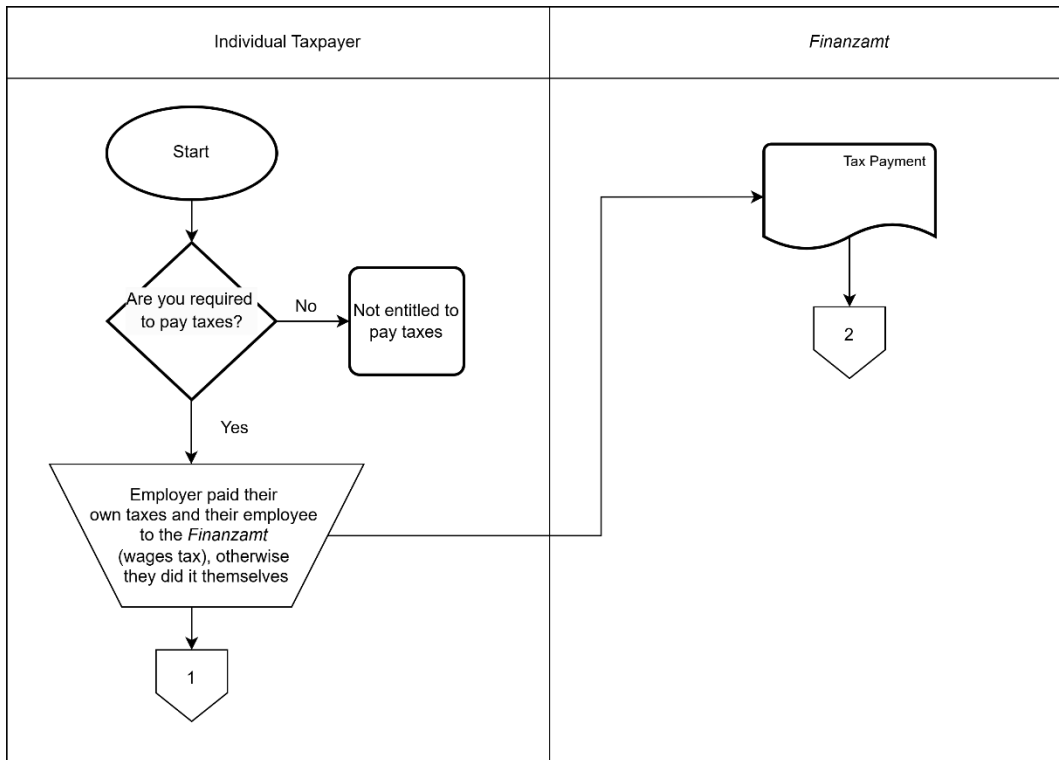


Figure 1.3.1 Tax Requirements for Individual in Germany

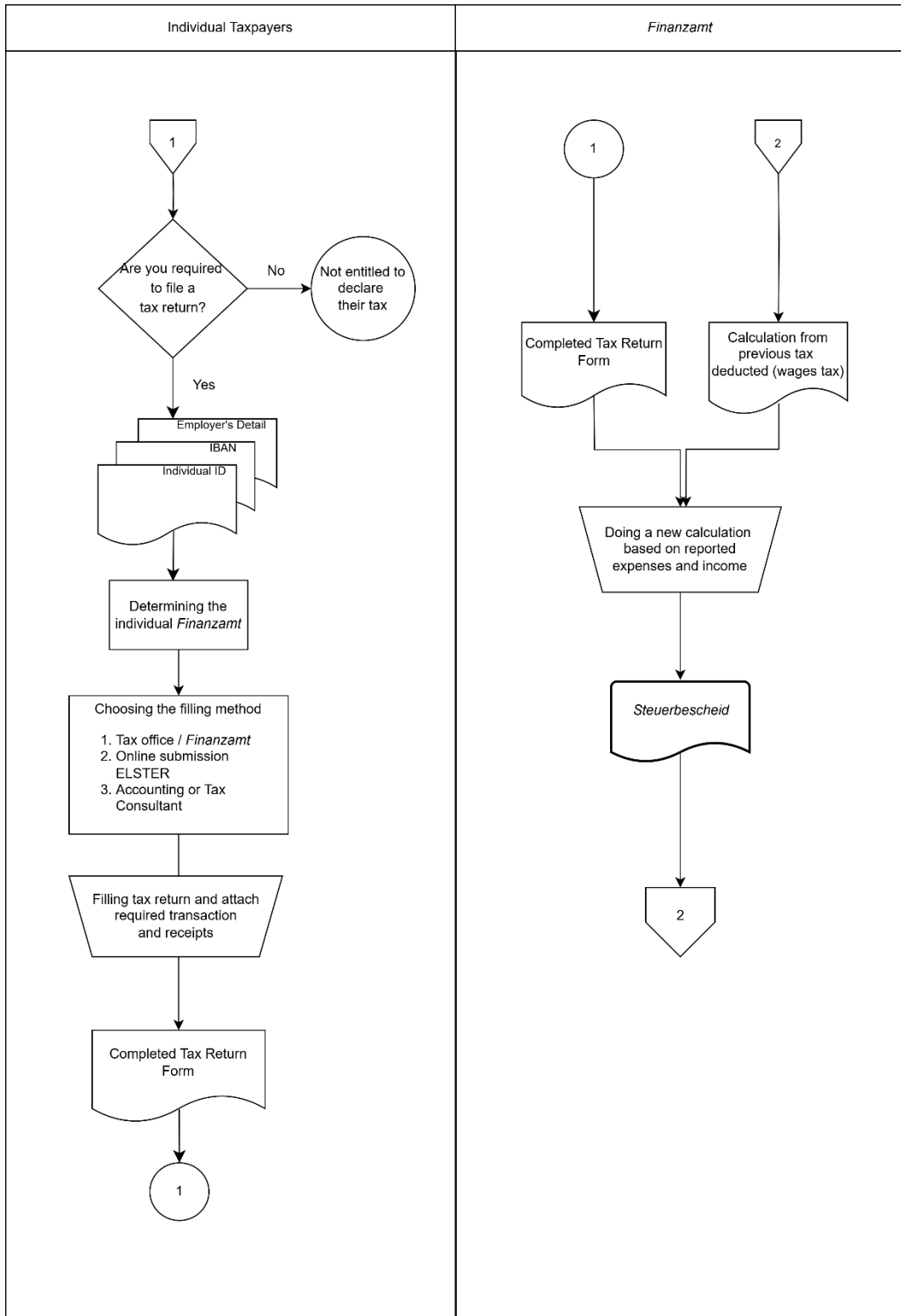


Figure 1.3.2 Procedure of Filing Tax Return

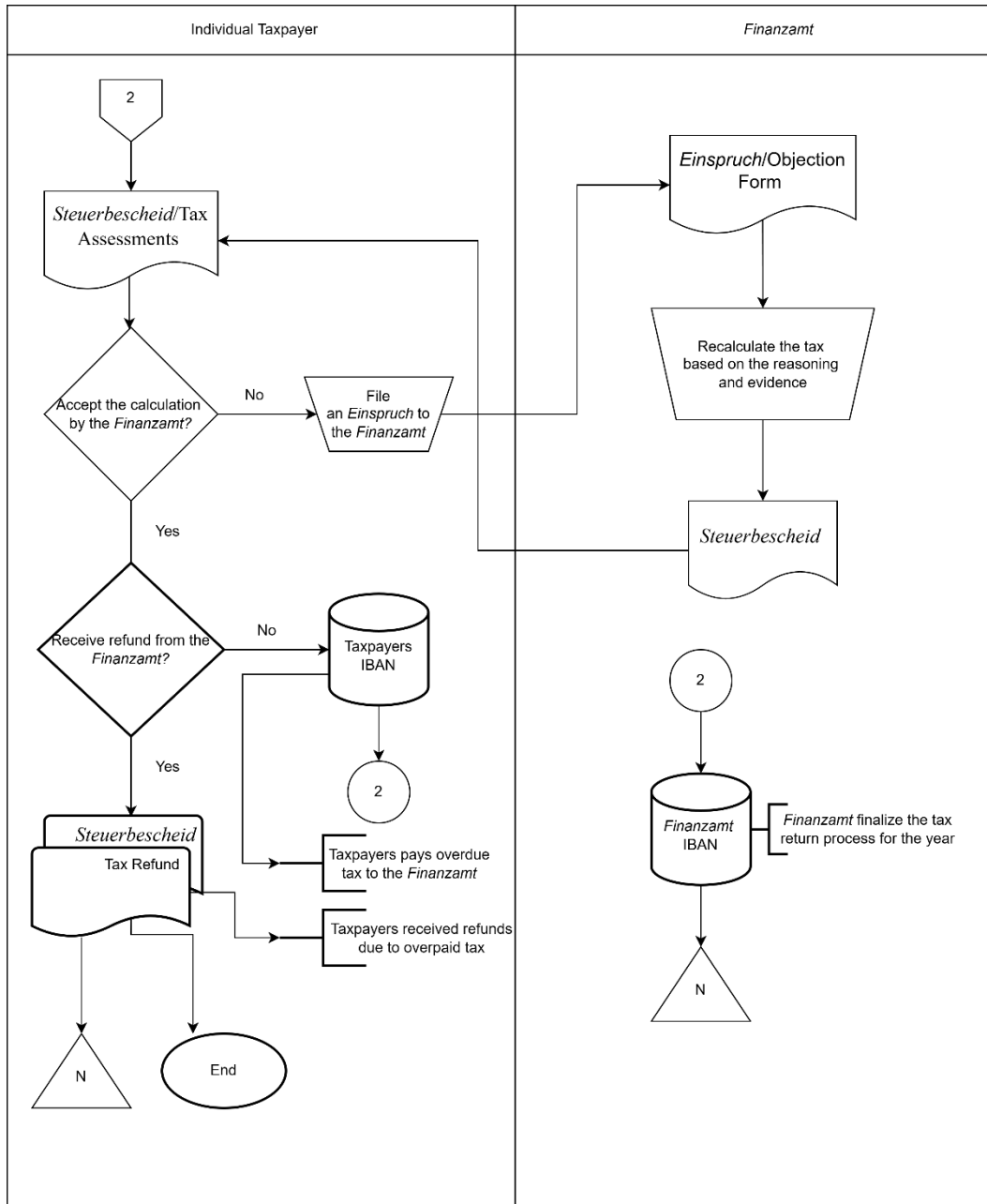


Figure 1.3.3 Procedure of Filing *Einspruch* (Tax Assessment) and Post-payment to the *Finanzamt*

**Attachments: Proof of Activity during the implementation of Real Work Practice**



Figure 1.4 Attending one of the seminars at the Rotes Rathaus, Berlin



Figure 1.5 Experiencing *Holzhandwerk* (Woodcrafting) at one of the training centres in Pirna, Dresden



Figure 1.6 Appointed as presenter in “International Coffee Hours, held at *Studentwerk Dresden*



Figure 1.7 Completed one of IISMA Challenges, CULTURISE with other IISMA awardees in Dresden

Freiberger Str. 37, 01067 Dresden

**Mr. Khaled Hasan****Affiliation: Universitas Jember****Date of Birth: 01.03.2004****Passport Number: X3005589**

Ihr Zeichen

Ihre Nachricht

Unser Zeichen

Telefon

Dresden

04.06.2024

**Invitation as participant of the Indonesian international student mobility awards (IISMA) 2024**

Dear Mr. Khaled Hasan,

Herewith I invite you for the academic education course organized by the TU Dresden Institute of Further and Continuous Education (TUD FaCE), Germany, for the "Indonesian international student mobility awards (IISMA) 2024", vocational track. This academic education is organized for the Directorate General of Higher Education, Culture, Research, and Technology of the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia (DGHERT). You will be part of a group of 25 participants from Indonesia and taught in international classes in English language.

During your study visit, you and your peers will receive academic education and exposure to vocational training by higher education staff and experts from vocational education sector in Germany on the following topics:

- Designing of TVET learning and teaching processes (didactics and methods)
- Human resources development
- Educational technologies
- Knowledge transfer from theory to practice
- Vocational sector skill development in selected industry
- Visits to industry, training centers and research facilities
- Hands on inquiry to life and culture in Germany

The stay in Germany is scheduled to take place in the City of Dresden in the period from October 15<sup>th</sup> 2024 (arrival to Dresden), to January 15<sup>th</sup> 2025 (departure from Dresden).

The tuition fee will be 4.950,00 € for the whole period. The accommodation will be provided in pre-booked single and double rooms (gender-wise) on campus in an international guest house in a fully equipped apartment with a kitchenette for independent cooking for 590,00 € per month, i.e. 1.770,00 € for the full period and includes enrollment at TU Dresden plus nationwide transportation in Germany by train and public transport for the whole period with the Germany-Ticket, as well reduced student meals in the universities restaurants.

POSTANSCHRIFT:  
Freiberger Str. 37  
D-01067 Dresden

GESCHÄFTSFÜHRER:  
Prof. Dr. Hanno Hortsch  
Yongqiang Tong  
Prof. Dr. Thomas Köhler

BANKVERBINDUNG:  
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IBAN DE24 8508 0000 0408 1389  
00  
BIC DRES DE 33 050

HRB.-NR.: 22014  
ST.-NR.: 203/121/05072  
GERICHTSSTAND:  
Amtsgericht Dresden

For the mandatory health insurance we charge for the whole stay (3 months) an amount of 130,00 € / student.

The Directorate General of Higher Education, Culture, Research, and Technology of the Ministry of Education, Culture, Research, and Technology of the Republic of Indonesia (DGHERT) will cover all your expenses, including travel to Germany and health insurance for Germany.

Kind regards,



Prof. Dr. Thomas Köhler  
Managing Director, TU Dresden Institute for Further and Continuing Education GmbH (TUD FaCE)

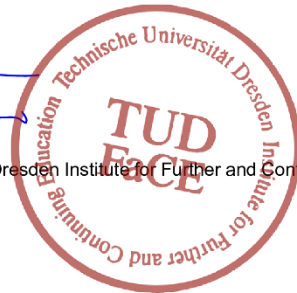


Figure 2.1 Letter of Acceptance to Technische Universität Dresden



## CERTIFICATE

Mr. Khaled Hasan

successfully completed the

“Indonesian International Student Mobility Awards Program”  
(IISMA 2024), Vocational Track, at TU Dresden (Germany)

“Vocational Education and Personnel Capacity Building”

in the period 16.10.2024 until 15.01.2024

within an academic curriculum consisting of teaching hours, self-study, excursions  
plus cultural and social activities taught in international classes in English language.

The university level study programme was organized on behalf of the  
Directorate General of Higher Education, Research and Technology,  
Ministry of Education, Culture, Research and Technology, Republic of Indonesia,  
by TU Dresden Institute for Further and Continuing Education, Dresden, Germany.

Prof. Dr. Thomas Köhler

Scientific Coordinator



Figure 2.2 Certificate of Completion of IISMA (Indonesian International Student Mobility Awards) at Technische Universität Dresden



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BERITA ACARA							
KEGIATAN IISMA 2024							
Host University		Technische Universität Dresden					
Nama Awardee		Khaled Hasan					
Berikut rekapitulasi awardee IISMA 2024 dalam kegiatan sebagai berikut:							
A. Akademik							
B. Refleksi							
No	Kategori	Tanggal Awal Kegiatan	Tanggal Akhir Kegiatan	Nama Matakuliah / Kegiatan	Jenis Kegiatan	Durasi	Pekan
1	akademik	20241016	20241018	[16/10] Orientation day with TU Dresden campus coordinator [17/10] Didactics Methodical Design elements and workshop 'Strengthening Media Usage' [18/10] Campus tour led by Dr. Rita Maruanaya	regular_class,orientation_week	790	1
2	akademik	20241021	20241025	[21/10] Designing Communication Processes by Dr. Katharina Schenk [22/10]	regular_class	2080	2

Figure 3 Logbook of author activities throughout the IISMA program (Continue)



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				Human Resource Management by Prof. Dr. Helge Fischer [22/10] Didactic Methodical Design Elements by Prof. Dr. Steffen Kersten [23/10] Didactic Principles by Dr. Rainer Helmig [23/10] Didactic Media by Herr Hartmurt Simmert [24/10] Cognitive Learning Objectives by Prof. Dr. Steffen Kersten [24/10] 3D Didactic Media by Herr Hartmurt Simmert [25/10] Personality and Communication by Dr. Katharina Schenk [25/10] Didactic Principles by Dr. Rainer Helmig			
3	akademik	20241028	20241101	[28/10] Development and Evaluation of Vocational Education by Dr. Jens Drummer [28/10] Development of Teaching Media in an International Research Network by Prof. Thomas Köhler [29/10] Human Resource Management by Prof. Dr. Helge Fischer [29/10] Different Methods of Teaching Based on the Cognitive Objective by Prof. Dr. Steffen Kersten [30/10] Didactic Principles by Dr. Rainer Helmig [30/10] Learning Movies Didactic Media by Herr Hartmurt Simmert [01/11] Team Development and Team Leadership by Dr. Katharina	regular_class,practicum_class	1480	3

Figure 3 Logbook of author activities throughout the IISMA program (Continue)



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Schenk							
4	akademik	20241104	20241108	[4/11] Development and Evaluation of Vocational Education by Dr. Jens Drummer [5/11] Human Resource Management by Prof. Dr. Helge Fischer [6/11] Didactic Principles by Dr. Rainer Helmig [6/11] Didactic Media Learning Management System by Herr Hartmurt Simmert [8/11] Evaluation of Educational System by Dr. Jens Drummer	regular_class	1030	4
5	refleksi	20241016	20241115				1
6	akademik	20241111	20241115	[12/11] Industrial exposure visiting Holztechnik / BTZ Pirna [13/11] Didactic Principles by Dr. Rainer Helmig	regular_class,industrial_visit	560	5
7	akademik	20241218	20241222	[18/11] Industrial exposure visiting Robotik und Schweißtechnik Njumii [19/11] Personal Coaching with Prof. Fischer	regular_class,industrial_visit	560	6
8	akademik	20241225	20241229	[25/11] M14 TGS32 with Herr Simmert [26/11] M3 TGS32 with Prof. Fischer [26/11] M2 TGS32 with Prof. Kersten [27/11] Excursion: Online Educa Berlin with Prof. Köhler + Mr. Ardi [28/11] Excursion: Online Educa Berlin with Prof. Köhler + Mr. Ardi [29/11] Excursion: Online Educa Berlin with Prof. Köhler + Mr. Ardi	regular_class,industrial_visit	1410	7



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9	akademik	20241202	20241206	[2/12] Regular Class with Herr Simmert [3/12] Regular Class with Prof. Kersten [3/12] Management Skills for Social Businesses with Prof. Köhler [4/12] Industrial Visit: Metalltechnik at Njumii [5/12] CIDS Visit [6/12] Industrial Visit: SHK at Njumii	regular_class,industrial_visit	1180	8
10	akademik	20241209	20241213	[9/12] Regular Class with Dr. Drummer [11/12] Exam with Herr Simmert [13/12] Industrial Visit: Farbtechnik at Njumi	regular_class,industrial_visit,exam	830	9
11	akademik	20241216	20241220	[16/12] Visiting BEAS Technology in Chemnitz, Germany [17/12] Visiting BEAS Technology in Chemnitz, Germany [18/12] Exam with Prof. Kersten [19/12] Exam with Prof. Fischer [20/12] Visiting Technische Sammlung Dresden	industrial_visit,exam	1270	10
12	refleksi	20241116	20241215				2
13	akademik	20250123	20250127	[25/12] Visiting BEAS Technology in Chemnitz, Germany	industrial_visit	360	11
14	akademik	20241230	20250103	[02/01] Visiting BEAS Technology in Chemnitz, Germany	industrial_visit	360	12
15	akademik	20250106	20250110	[07/01] Didactic Principles by Dr. Rainer Helmig	regular_class	400	13
16	akademik	20250113	20250114	[30/10] 3D Printing session	exam	200	14

Figure 3 Logbook of author activities throughout the IISMA program (Continue)



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				with Herr Hartmurt Simmert			
17	refleksi	20241216	20250114				3

Figure 3 Logbook of author activities throughout the IISMA program (Final)



KEMENTERIAN PENDIDIKAN TINGGI, SAINS,  
DAN TEKNOLOGI  
UNIVERSITAS JEMBER

FAKULTAS EKONOMI DAN BISNIS  
Jalan Kalimantan 37 – Kampus Bumi Tegal Boto Kotak Pos 159 Jember 68121  
Telepon 0331 – 337990 Faksimile 0331 – 332150  
Email : [feb@unej.ac.id](mailto:feb@unej.ac.id) Website: [www.feb.unej.ac.id](http://www.feb.unej.ac.id)

KARTU KONSULTASI

BIMBINGAN TUGAS AKHIR PKN PROGRAM AHLI MADYA  
FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS JEMBER

- 1 Nama : Khaled Hasan  
2 NIM : 220803104067  
3 PROGRAM STUDI : D3 Akuntansi  
4 JUDUL PKN : "PEMAHAMAN TENTANG PROSEDUR PELAPORAN SURAT  
PEMBERITAHUAN TAHUNAN (SPT) OLEH WAJIB PAJAK DI JERMAN"  
5 JUDUL Revisi :  
6 PEMBIMBING : KOMBI belum isi DPU  
8 TGL. PERSETUJUAN : Operator belum Cetak Surat Tugas  
9 PERPANJANGAN I :

NO	TANGGAL	MASALAH YANG DIBICARAKAN	TANDA TANGAN
			PEMBIMBING
1	February, 25 <sup>th</sup> 2015	Approval for Research Question & Objective	Bndu
2	February, 28 <sup>th</sup> 2015	Approval for Section I : Introduction	Bndu
3	March, 5 <sup>th</sup> 2015	Approval for Section II : Literature Review	Bndu
4	March, 7 <sup>th</sup> 2015	Approval for Section III : Methodology	Bndu
5	March, 4 <sup>th</sup> 2015	Approval for Section IV : Discussion & result	Bndu
6	March, 28 <sup>th</sup> 2015	Consultation for PKN output	Bndu
7	March, 21 <sup>st</sup> 2015	Approval for Section I : Conclusion	Bndu
8	March, 24 <sup>th</sup> 2015	Final review for PKN Exam	Bndu
9			
10			
11			
12			
13			

NO	TANGGAL	MASALAH YANG DIBICARAKAN	TANDA TANGAN
			PEMBIMBING
16			
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30			

Mengetahui/Menyetujui  
Koordinator Program Studi  
D3 Akuntansi,



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Figure 4 Consultation Card