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**IMPLEMENTATION AND THE ROLE OF THE GOVERNMENT IN THE IMPOSITION OF INCOME TAX  
(PPh) ON YOUTUBERS IN INDONESIA**

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**ABSTRACT**

Youtube currently seems to have become a very promising profession or job. A YouTuber with a variety of creative content will get income from the videos he uploads. This is seen by the government as a potential sector to be subject to income tax (PPh) which can increase state revenue. This article was written with the aim of finding out how the current implementation is in collecting income tax on YouTubers and to find out the extent of the government's role in implementing income tax collection against YouTubers. The method of writing this article uses a descriptive analytical method with data collection using the literature study method. In Law No. 36 of 2008, it is explained that the object of income tax is any economic addition to the taxpayer. It can be seen that the income of several YouTubers has exceeded the specified non-taxable income (PTKP). Thus YouTubers must be taxed in accordance with the provisions of the applicable laws and regulations. The government as a supervisor in taxation in Indonesia must play a role especially in educating and socializing taxpayers and applicable laws and regulations, especially regarding tax revenue for YouTubers.

**Keywords :** Youtuber, Income Tax, Role of Government

**INTRODUCTION**

Currently the world is faced with the rapid progress of information technology development. Almost everyone today enjoys these technological advances by using at least a cell phone/smartphone. Along with that, it is supported by the presence of an internet network which can make daily life activities easier. Various social media platforms are presented to support convenience in life in the current era. There is one social media platform that is easy to access to fulfill several needs such as information and even entertainment, this platform is YouTube.

YouTube is a social media platform that displays videos which was founded on February 14 2005. Along with its development, in November 2006, YouTube was taken over by the Google company so that from then on YouTube has officially become part of the Google company until now.(Vikansari & Parsa, 2019). YouTube social media is used by users to upload videos or just watch videos. Some YouTube users are given a special nickname as YouTubers, namely someone who deliberately uploads video content on the YouTube platform and has many subscribers.

Currently, many Indonesians are interested in starting to become YouTubers. The YouTuber profession was formed due to technological developments and national developments that support these activities. Apart from seeking popularity, currently YouTube is used as a very promising source of income. A YouTuber receives income based on video uploads obtained from YouTube with a calculation based on CPM (cost per mile). CPM calculation means calculating money for every thousand views.(Vikansari & Parsa, 2019). When a video uploaded by a YouTuber gets a good response from viewers, more income will be received along with the number of broadcast hours.

Some YouTubers in Indonesia earn more than Non-Taxable Income (PTKP). Facing this fact, the Indonesian government responded by introducing an income tax to increase government revenue. Facing

this fact, the Indonesian government immediately took advantage of the opportunity to increase state revenues by imposing income tax (PPh) on YouTubers who earn income from YouTube. However, from the digital economy side, there are still obstacles in the tax collection mechanism, so it seems that Indonesian YouTubers have not been given certainty about their income tax.

### RESEARCH METHODS

Researchers in this study used a normative juridical approach or library legal research. In this case, explore the legal basis and rules for determining YouTuber income tax. The research specifications that will be used are analytical descriptive, namely describing and analyzing existing facts systematically, factually and precisely related to the problem being studied.(Diantha, 2016). With the help of this research specification, a complete and comprehensive picture of YouTube users' income tax collection can be obtained.

In the data collection process, researchers used library study techniques. Researchers look for literature from various trusted sources to obtain data which is then processed to answer the problem formulation raised.

### RESULTS AND DISCUSSION

#### Imposition of Income Tax on YouTubers

Taxes are mandatory contributions by individuals or communities to the state, which are legally obligatory rewards without direct compensation and are used for the interests of the state to achieve the greatest prosperity of the people. Income tax (PPh) is known in English as income tax. Income Tax (PPh) is a subjective tax category, meaning that the tax is paid on the basis of having an object, namely what is determined in the tax regulations. Therefore, it is clear that income tax cannot be imposed if there is no tax basis. Income Tax can be interpreted as a tax imposed on tax objects for income. In this case, income can be interpreted as additional financial resources received or obtained by the Taxpayer.

One of the regulations governing income tax is Law Number 36 of 2008, especially the fourth amendment to Law Number 7 of 1983 concerning Income Tax (PPh). This law regulates taxation relating to the subject of taxation, namely income imposed on taxpayers in connection with the income received by the taxpayer during the tax year. According to Article 2 paragraph (1) of the Indonesian Income Tax Law, taxpayers are classified as follows: (a) Individuals, referring to those who reside (domicile) or are in Indonesia. (b) The undivided inheritance, as a cohesive whole, takes its rightful place; (c) The entities referred to in the Income Tax Law consist of limited liability companies, limited partnerships, other legal entities, State or Regional Owned Enterprises in whatever form or name, firms, partnerships, cooperatives, and other similar . (d) Permanent Establishment.(Afifah, I., & Sopiany, 2017)

Responding to the rise of the YouTuber profession in Indonesia, the Indonesian government has the potential to reap profits through empowering taxation by contributing to state revenue through income tax (PPh) aimed at YouTubers. However, it is very important for the government to establish more detailed regulations regarding the imposition of taxes on YouTubers.

The work system implemented by YouTubers is to promote certain products by uploading videos on their YouTube channels, while receiving compensation from YouTube and potentially making a profit from the advertised product through collaboration. The aspects mentioned above function as benefits and sources of income for the respective YouTubers. Therefore, referring to Article 4 of the Income Tax Law, the economic value of compensation received by YouTubers is an income tax object. (Toyyibaruz, 2016).

According to Article 4 paragraph 1 of the 2008 Indonesian Taxation Law, YouTubers who have received income are obliged to pay tax. The imposition of basic tax (DPP) for YouTuber taxpayers refers to the income obtained from Google AdSense. This is due to the fact that a YouTuber's main source of income comes from placing advertisements on their videos uploaded on YouTube through their

partnership agreement with the platform. Content creators on online video platforms can use the tax calculation methodology through Net Income Calculation Norms, in accordance with the regulations stipulated in Director General of Taxes Decree No. PER-17/PJ/2015 concerning the normative calculations mentioned above. (Mardiasmo, 2011)

The term Net Income refers to the amount of income an individual or entity receives after deducting all expenses and taxes. Referring to the regulations issued by the Director General of Taxes, Appendix 1 outlines the tax calculation for YouTubers who have two options. The first option, the work they do is entertainment, arts or other activities, the norm charged is 35%. Another option is that as an artistic worker's activity, the norm charged is 50%. (Maulida, nd)

The facility offered in the form of recognition of net income for tax purposes is limited to only 50% of gross income for YouTubers who use the Net Income Calculation Norms, resulting in much lower tax obligations compared to employees subject to PPh Article 21 with the same level of gross income. Another facility available is the provision of Non-Taxable Income which reduces their net income and converts it into Annual Taxable Income/Non-Annual Taxable Income (PTKP) with the tax rates regulated in Article 17 of Law no. 36 of 2008.

The facility provided for tax purposes, namely the recognition of net income, is limited to only 50% of gross income for YouTubers who use the Net Income Calculation Standard, so that tax obligations are much lower compared to employees who are subject to PPh Article 21 with the same gross income. Another facility available is the provision of Non-Taxable Income which reduces their net income and converts it into Annual Taxable Income/Non-Taxable Income (PTKP) at the tax rate specified in Article 17 of Law Number 36 of 2008.

In essence, Google AdSense as an entity that provides income for content creators on YouTube through placing advertisements on uploaded videos has reduced the income tax of these content creators. This is in accordance with the provisions stipulated when creating a Google AdSense account, where YouTubers are required to choose the tax jurisdiction that will be subject to their respective income. Moreover, in 2015, Google paid its taxes in accordance with government regulations. In this case, the YouTuber has been subject to withholding tax under Article 23 by Google, in connection with the advertising agency services they received from the company.

After being subject to income tax article 23, the YouTuber received net income. This income must also be taxed, because Income Tax Article 23 is not considered a final tax which is settled at the end of the income transaction. YouTubers who receive income must comply with the relevant laws governing taxation and calculate their net income in accordance with the Net Income Calculation Norms. This is because YouTubers are not employees tied to Google, but independent parties who earn income through advertising by Google.

#### **The Government's Role in Supervising Income Tax on YouTubers**

Tax imposition is also related to the aspect of monitoring the classification of tax norms for YouTubers. Tax calculations that apply to individuals involved in creating YouTube content can be consulted by referring to Directorate General of Taxes Regulation No. PER-17/PJ/2015, which describes the norms for calculating net income. Then it is explained in Appendix I of the Regulation above that YouTuber tax can fall into one of two categories, namely: (1) Entertainment, arts and other activities, which has a standard rate of 35%. (2) Is an artistic worker with a norm of 50%.

The categorization of YouTubers depends on the professional assessment of the Tax Service Office. Based on the author's view, this assessment can provide an opportunity for tax officials to do whatever they want, thereby creating unclear legal certainty regarding the tax classification of YouTubers based on norms for calculating net income. If left unchecked, this problem can result in errors in tax application. Therefore, the government needs to carefully consider imposing taxes on YouTube content creators.

Monitoring tax imposition on YouTubers is closely related to monitoring income tax collection. This

country adheres to a self-assessment system as regulated in Article 12 of the Amendment when Law no. 6 of 1983 concerning General Provisions and Tax Procedures. A system like this is a tax collection mechanism that gives full authority to taxpayers to calculate, deposit and report their tax obligations. (Wijaya & Mahatma, 2017). The paragraph above conveys that the tax collector/fiscus has a role in determining the tax obligations of taxpayers, in this case YouTubers. This statement implies a separation between the role of the tax authorities in tax collection and the responsibility of taxpayers to calculate and pay their taxes in accordance with regulatory requirements.

Based on the basic principles adopted in Indonesia, the author believes that monitoring income tax collection with such a system provides an opportunity for YouTubers to report income reports that are not in accordance with the appropriate circumstances. This is because the actual income earned by YouTubers outside themselves is unknown, because the amount of income is unstructured, and can change based on cost per mile (CPM). This system must be supported by the attitude of good faith from taxpayers. In addition, government support is considered important in facilitating taxpayer compliance in tax reporting.

Currently, the Government of the Republic of Indonesia is making full efforts to increase the country's income through the implementation of income tax (PPH) for YouTubers. However, it is not easy for the government to face the challenge of formulating the right strategy for imposing taxes on YouTubers to obey and comply with their obligations to report taxes.

From a YouTuber's perspective, they don't fully understand the imposition of income tax. There are still several challenges in facilitating tax payments, even the obligation to pay taxes has not been fully realized by YouTubers. This is not because they do not want to report or pay taxes, but rather because of a lack of understanding of the tax calculation mechanism. The author believes, based on the information provided, that the obstacle faced by YouTubers is a lack of socialization.

The government, in this case especially the Directorate General of Taxes, has provided direction to influential parties in calculating tax obligations and tax procedures, considering that Indonesia has adopted a self-assessment system since 1984. (Ilyas et al., 2013). In order to increase the attitude of paying taxes among YouTubers, efforts can be made to improve the quality of tax services. With good quality tax services, it is hoped that it can provide a sense of security, comfort, ease, smoothness and legal certainty. Consequently, if tax services are standardized and able to provide customer satisfaction, especially to YouTube content creators who are considered taxpayers, it can be ensured that they will comply with their tax obligations.

Regulations regarding income tax for YouTubers are included in the provisions of income tax regulations in accordance with statutory regulations Number 36 of 2008. Thus, the tax reporting obligations for YouTubers are straightforward and similar to other tax paying entities. Likewise, failure to report will result in sanctions being imposed. Non-compliance in submitting the Annual Tax Return is subject to a fine of IDR 100,000. If there are tax arrears, you will be subject to a fine in the form of an interest charge of 2% per month. The statement above is in line with taxpayer obligations regarding other sources of income.

The Directorate General of Taxes (DJP) under the Ministry of Finance (Kemenkeu) has initiated a system called Social Network Analytics (SONETA) to monitor tax revenues received from YouTubers. This sonnet is intended to analyze data correlation for income tax (PPH) and value added tax (VAT) purposes. The data above has been researched and evaluated using internal and external data sources, including but not limited to government agencies, organizations, associations and other related entities.

The imposition of sanctions as a strategy to ensure compliance with tax obligations among YouTube content creators has proven to be ineffective in improving their performance in complying with tax regulations. The absence of clear calculations and regulations regarding tax policies related to income generated through YouTube is the main reason for the difficulty of increasing tax compliance. However, several strategies have been implemented to effectively screen sanctions targets for non-compliance with tax obligations. One example is forming a SONNET. The results are analyzed and a systematic approach is

taken, including the imposition of administrative sanctions, fines and interest. However, the strategy that will be implemented is the closure of YouTube channels belonging to YouTubers who do not pay taxes properly.

To achieve maximum tax revenue, especially from YouTuber income, various effective strategies are needed. One way to increase tax compliance among YouTuber taxpayers is to provide excellent customer service, in addition to their own knowledge of tax regulations. However, in reality there are still Taxpayers who experience difficulties in receiving services provided by the tax authorities, such as officers who are slow and unaccommodating, complicated procedures, and uncomfortable office environments and services, giving rise to various complaints and ultimately resulting in non-compliance in fulfilling tax obligations.

From several explanations that have been written which are a review of several literatures, the author believes that there are several efforts that can overcome obstacles in paying taxes by YouTubers. The first effort that can be taken is to provide education regarding taxes and the regulations that underlie the imposition of income tax on YouTubers. Until now, there are still several YouTubers who have minimal knowledge and understanding of taxpayers. Of course, this is related to calculating YouTuber income tax using the Norms for Calculating Net Income PER-17/PJ/2015. (Gunardi Lie, Indah Siti Aprilia, 2022)

A planned and continuous socialization program by the Directorate General of Taxes (DJP) or the Tax Service Office (KPP) is very important to overcome the problem of YouTuber taxpayers' lack of awareness regarding their rights and obligations in the field of taxation. In this context, the Directorate General of Taxes (DJP) and the Tax Service Office (KPP) can utilize social media channels or even collaborate with related YouTubers to disseminate information related to tax regulations.

The next effort is to collaborate with related agencies based on the obstacles experienced by both the DJP and KPP in managing the tax obligations of YouTuber taxpayers. Collaborative efforts between DJP, KPP, and banking institutions related to YouTubers' accounts can facilitate the smooth search for information related to YouTubers' taxes. Such initiatives can be undertaken to simplify the taxation process. In this way, the Ministry of Finance and the Tax Office can determine accurate reporting from YouTubers by allowing them to double-check YouTubers' accounts during the tax reporting period.

## CONCLUSION AND SUGGESTION

Law no. 36 of 2008 regulates that taxable income is any economic profit received or obtained by a Taxpayer, whether originating from within the country or abroad, which can be used for consumption or to increase the wealth of the Taxpayer concerned, whatever the designation. or shape. Therefore, the income earned by social media influencers, especially YouTubers, must be taxed in accordance with the provisions regulated in the relevant law.

The government plays a supervisory role in the taxation system in Indonesia. The government's vital role is needed to increase taxpayers' awareness of reporting taxes. In this case, the government is recommended to carry out education and socialization of each legal regulation, so that the public knows the applicable legal regulations. Apart from that, society also needs legal certainty. therefore, every law must always be updated to be in line with current developments. The government is given the authority to re-establish previously established regulations that are adapted to the circumstances at that time. As a source of government income and financing, income tax (PPh) should be socialized to taxpayers by paying attention to the mechanisms and provisions regulated in the Law.

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