

ABSTRAK

LULUK MAKMUNA, Menggali Potensi Penghasilan Pajak Penghasilan Bisnis *e-Commerce* (Studi Pada Pelaku *e-Commerce*). Dibawah bimbingan Dr. Bambang Haryadi, S.E., M.Si., Ak., CA.

Tujuan dari penelitian ini untuk menggali potensi pajak penghasilan atas bisnis *e-commerce* yang diperankan oleh pelaku *e-commerce* di bidang barang atau jasa. Metode penelitian yang digunakan yaitu kualitatif dengan analisis deskriptif. Besaran potensi pajak penghasilan yang sangat berpotensi terhadap penerimaan negara disajikan dalam bentuk tabel disertai penjelasan secara naratif.

Hasil penelitian menunjukkan bahwa potensi pajak penghasilan yang tercermin dari pelaku *e-commerce* yaitu: *pertama*, perspektif *seller* terdapat potensi pajak penghasilan dengan tarif final UMKM sebesar Rp 336.950. *Kedua*, dari perspektif *reseller* terdapat dua potensi pajak penghasilan berupa pajak penghasilan dengan tarif final UMKM sebesar Rp 3.005.799 dan pajak penghasilan pasal 21 sebesar Rp 1.261.562. *Ketiga*, Piranha Smart Center sebagai lembaga penyedia jasa brevet berbasis website (*e-commerce*) terdapat tiga potensi pajak penghasilan yang meliputi pajak penghasilan dengan tarif final UMKM sebesar Rp 606.250, pajak penghasilan pasal 21 sebesar Rp 511.250, serta pajak penghasilan 23 sebesar Rp 621.500.

Kata Kunci : *e-commerce*, pajak penghasilan, *seller*, *reseller*, dan Piranha Smart Center.

ABSTRACT

LULUK MAKMUNA, *Explore the Potential of e-Commerce Business Income Tax (Studies on e-Commerce Players). Under the Guidance of Dr. Bambang Haryadi, S.E., M.Si., Ak., CA.*

The purpose of this study to explore the potential for income tax on e-commerce business players in the sector of goods or services. The research method used is qualitative with descriptive analysis. The amount of potential income tax that the potential for state revenue is presented in table form and given a narrative explanation.

The result of the study indicate that the potential for income tax is reflected on e-commerce players, that is : first, the seller perspective is that the potential income tax with a final UMKM rate of 336.950 rupiah. Second, the reseller perspective Is that two potential income taxes which include income tax with a final UMKM rate of 3.005.799 rupiah and income tax clause 21 rate of 1.261.562 rupiah. Third, Piranha Smart Center as website-based brevet service provider that three potential income taxes which include income tax with a final UMKM rate of 606.250 rupiah, income tax clause 21 rate of 511.250 rupiah, and income tax clause 23 rate of 621.500 rupiah.

Keywords : *e-commerce, income tax, seller, reseller, and Piranha Smart Center.*