

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi pajak apa saja yang dikenakan kepada *Youtuber* di Indonesia. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus dengan menggunakan 4 Proposisi. Penelitian ini melibatkan tiga Informan: dua *Youtuber* yang telah melakukan monetisasi akun Youtube mereka dan satu konsultan pajak. Prosedur pengumpulan data dilakukan dengan teknik wawancara, observasi dan dokumentasi. Hasil penelitian ini menunjukkan bahwa terdapat beberapa jenis pajak penghasilan yang dapat dikenakan terhadap *Youtuber* di Indonesia. Dalam konteks *Youtuber* orang pribadi dikenakan pajak PPh 17, PPh 21, PPh 24, PPh 25, PPh 29, sedangkan *Youtuber* bernaungan agensi (badan) dikenakan pasal 31e, PPh 23, PPh 24, PPh 25 dan 29. Penelitian ini juga menemukan bahwa *Youtuber* yang menjadi narasumber dalam penelitian ini tidak memahami sepenuhnya tanggung jawab perpajakan mereka di Indonesia, terutama terkait pelaporan dan pembayaran pajak.

Kata Kunci: Pajak Penghasilan, Pajak *Youtuber*, Pekerja Seni

ABSTRACT

This research aims to explore what taxes are imposed on Youtubers in Indonesia. This research uses a qualitative method with a case study approach using 4 propositions. This research involved three informants: two Youtubers who have monetized their Youtube accounts and one tax consultant. Data collection procedures were carried out using interview, observation and documentation techniques. The results of this study indicate that there are several types of income tax imposed on Youtubers in Indonesia. In the context of individual Youtubers, they are subject to Income Tax Article 17, Income Tax Article 21, Income Tax Article 24, Income Tax Article 25, Income Tax Article 29, while Youtubers with agencies (entities) are subject to Article 31e, Income Tax Article 23, Income Tax Article 25 and Article 29. This study also found that the Youtubers who were interviewees in this study did not fully understand their tax responsibilities in Indonesia, especially regarding tax reporting and payment.

Keywords: Income tax, Youtuber Tax, Art worker