

ABSTRACT

The development of the digital economy has given rise to new professions, including professional gamers who earn income from digital-based activities such as e-sports tournaments, live streaming, sponsorships, endorsements, and platform monetization. However, the diversity and unique characteristics of these income sources create challenges in income classification and tax compliance. This study aims to analyze the classification of income earned by professional gamers in Indonesia and to examine the applicable tax treatment. This research employs a qualitative approach using a descriptive case study method. Data were collected through interviews with professional and semi-professional gamers, accounting and taxation practitioners, supported by documentation and literature review. The results indicate that professional gamers' income originates from various sources, including tournament prizes, salaries from e-sports teams, sponsorships and endorsements, advertising and live streaming revenue, donations, boosting services, and sales of digital goods and services. These income types constitute taxable income under Indonesian tax regulations, either as individual or corporate taxpayers, with different tax treatments applied. The study also identifies obstacles such as low tax literacy, limited tax socialization, and the absence of specific regulations governing the gaming profession.

Keywords: professional gamers, digital economy, income classification, taxation, e-sports

ABSTRAK

Perkembangan ekonomi digital telah melahirkan profesi baru, salah satunya adalah *gamers* profesional yang memperoleh penghasilan dari aktivitas digital seperti turnamen *e-sports*, *live streaming*, *sponsorship*, *endorsement*, dan monetisasi platform. Namun, keberagaman sumber dan karakteristik pendapatan tersebut menimbulkan permasalahan dalam klasifikasi pendapatan serta pemenuhan kewajiban perpajakan. Penelitian ini bertujuan untuk menganalisis klasifikasi pendapatan *gamers* profesional di Indonesia serta mengkaji perlakuan perpajakan atas pendapatan tersebut. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus deskriptif. Data diperoleh melalui wawancara dengan *gamers* profesional dan semi-profesional, praktisi akuntansi dan perpajakan, serta didukung oleh studi dokumentasi dan kajian literatur. Hasil penelitian menunjukkan bahwa pendapatan *gamers* profesional berasal dari berbagai sumber, antara lain hadiah turnamen, gaji tim *e-sports*, *sponsorship* dan *endorsement*, pendapatan iklan dan *live streaming*, donasi, jasa joki, serta penjualan barang dan jasa digital. Seluruh pendapatan tersebut pada prinsipnya merupakan objek Pajak Penghasilan, baik sebagai Wajib Pajak Orang Pribadi maupun Wajib Pajak Badan, dengan perlakuan pajak yang berbeda sesuai ketentuan peraturan perundang-undangan. Penelitian ini juga menemukan adanya kendala berupa rendahnya literasi perpajakan, minimnya sosialisasi, dan belum adanya regulasi khusus terkait profesi *gamer*.

Kata kunci: *gamers* profesional, ekonomi digital, klasifikasi pendapatan, perpajakan, *e-sport*