

WITHHOLDING TAX ON GIVEAWAY

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ABSTRACT : Giveaway has recently become a very popular term among the public because of the presence of social media which has increasingly shown its existence. Various groups are competing to give giveaways as free gifts to their followers on social media with varying values ranging from cheap items to fantastic value for the stated purposes and purposes. This study aims to understand the aspects of taxation, especially withholding income tax on giveaway given by influencers on social media. The research method used is descriptive qualitative. The results showed that the giveaway was divided into two types, namely contest and sweepstakes. The two types of giveaway make the Income Tax deduction mechanism for the giveaway different. Contest type giveaway is subject to non-final income tax, while sweepstakes giveaway is subject to final income tax. Giveaway can be subject to Article 21, Article 23, Article 26, or Article 4 paragraph (2) Income Tax depending on how it is implemented, but generally giveaway is subject to Article 21 or Article 4 paragraph (2) Income Tax because in general giveaway participants are private individuals.

KEYWORDS: *giveaway; contest; sweepstakes; income tax*

I. INTRODUCTION

The development of information technology becomes the major revolution in human civilization. The human activity which first requires a lot of time and energy now has to be done with practical, time-saving and labor so more effective and efficient. This change brings us entered the era of a digital society. Where everything has to rely on digital information. The theory of the communications revolution and the digital divide of human civilization into three eras or waves (Toffler 1980). The first is the era of the society of agriculture, an era where human started civilization dependent on farming using the tools is still very simple then continued with hunting and gathering. The second is the era of the community industry, the era of human life that is far more advanced than the era previously characterized by the presence of new discoveries. And the last of the information age which is characterized by changes prominently within the communication or exchange of information. According to analysis and predictions of Toffler, it can be concluded that we are entering the era of the third, look at the fact that the distance is not an obstacle in communicating. Now man already can communicate over long distances, for example cross-country, even cross the continent in real time.

Era the information presents a challenge for the community because the transition of the sector into a conventional digital to bring the impact of indirectly tighten competition in the world of work. People are demanded to be more creative, productive, literacy technology and open minded so it is not eroded by the wheels of globalization continue turning. Digitization in various fields of life to make society easier to access all the information from various sources as well as do the activity anywhere and anytime. For example with the presence of digital products such as e-book, e-journal, e-commerce, e-banking, e-library, e-learning, etc. It can be concluded that digitization is the process of the transition from print media or the data in the form of hardcopy be softcopy or digital (Alfiah 2010).

The development of technology has penetrated into various circles and ignore the age factor gave birth to a variety of social media. More increasing users of social media create new opportunities to produce the coffers of the treasury. Social Media has also become an alternative very beneficial in the business world. The existence of social media presents a very important function in advertising a product, gives the ability to employers to target your ads with the right target for people certain really are in the market share of their products (Straubhaar, Larose dan Davenport 2010).

Media social is a media online that its users can easily participate, share, and create content in the form of blogs, social networking, wikis, forums and virtual world (Cahyono 2016). Social Media is the most interesting among the millennial generation is Youtube, Facebook, followed based chat namely Whatsapp, then

Instagram (Websindo.com, 2019). Youtube, Facebook, Instagram, and Twitter into social media options Influencers to spread our wings. Based on data from the katadata.co.id in the year 2016, Influencers who work in the Youtube channel with the number of followers from 100 to 500 can earn income US\$ 12,500 or the equivalent of Usd 169 million, while in Facebook for only US\$ 6.250, Instagram US\$ 5,000, and Twitter that most small amounting to US\$ 2,000 (Databoks.katadata.co.id, 2018).

Graeme Turner, an expert on cultural studies and media from Australia call it forth Demotic Turn. Demotic Turn is a phenomenon that describes the increase in the capability “ordinary people” in social media at this time to change themselves into celebrities with how to create media content through the culture of celebrity, reality show, the web site, radio talk, and the material that created the user online (Turner, Understanding Celebrity 2004).

Media social is becoming increasingly attractive followed because of the provision of giveaway scattered decorate the home of social media by the amazing unexpected rap and Youtuber to his followers. The name for the followers of the amazing unexpected rap is follower while the followers of Youtuber called Subscriber (Damopoli 2017).

Based on how the implementation of or requirements to follow giveaway (Digipreneur.site, 2020), in general giveaway divided into several types, namely photo challenge, comment to win, mention/tag to win, repost to win, like to win, and follow to win. Most great gift giveaway held by the Influencers or a private person is sponsored by another party. Influencers only bridge between the providers of a gift with the participants giveaway. Therefore they usually include the terms for the participants for mem-follow or follow the social media accounts of the party's sponsors.

A amazing unexpected rap or youtuber hold giveaway usually when followers or subscribers they have reached a certain figure. Can also when there are events a specific instance in order to birthday or get endorsement of the sponsor in this case online shop whose products you want to promote. Endorsement is an action to support or agree to something (Kumparan.com, 2018). These actions include the agreement of mutual profitable between the two sides, Influencers and online shop. Influencers here are the artist's social media that has many fans or followers (Hariyanti dan Wirapraja 2018). Party online shop gives the items freely to Influencers to be used as gifts giveaway.

Giveaway is one form of promotion which gives a gift to participants who have been selected from the collection of the entries randomly (Rafflecopter.com, 2019). This gift is free and without sacrifice means. In this case in general giveaway can be categorized as a raffle prize because it is a system that is drawn and depends only on the level of luck a person. Gift giveaway can vary from goods with low price to the price fantastic for example clothing, cosmetics, mobile, laptops, cars, even homes.

Research related income taxes on giveaway haven't done a lot. As for the Mardianti (2019) is to the layout how to giveaway and the views related to Islamic law. Then research now focused on cutting income tax on giveaway. The purpose of this study is to know the picture, recipient as subject to tax, whether it meets the definition income, taxation of income, kinds of income tax, the mechanism of income tax withholding, and reporting in the SPT Annual income tax.

II. THEORY BASIS

1. Tax

Tax according to the foreign terms known by the tax (English); import contribution, taxe, droit (France); Steuer, Abgabe, Gebuhr (Germany); impuesto contribution, tributo, gravamen, tasa (Spain) and belasting (The Netherlands). In addition to the term tax, in American literature with the term also tariff (Nurmantu&Rasmini, 2014). A variety of definitions or understanding about the Taxes was stated by the experts, in particular by those who experts in the field of State Finance, Economics, or Law.

Here this presented several definitions of tax according to the experts:

- Edwin Robert Anderson Seligman in Nurmantu&Rasmini (2014), is an economist, professor, founder, and first president of the from American Economic Association, define tax as tax is a compulsory contribution from the person to the government to defray the expenses incurred in the common interest of all without reference to special benefits conferred. If translated then tax according to Edwin Robert A. S. is a compulsory contribution from a person to the government to finance the expenditure incurred for the common interest without refers to the special benefits given.
- Prof. Dr. P. J. A. Adriani (Professor Of Tax Law University Of Amsterdam) in Atmoko (2013), formulate tax as dues of the society to the state which can be imposed which is payable by the compulsory pay according to the regulations, by not getting achievements back which can directly appointed, and that the point is to finance public expenditures associated with the duty of the state to organize the government.
- Prasetyono in Rosa (2015) argues that the tax is a payment in the form of money to the treasury of the state or area that can be imposed on the taxpayer in accordance with the regulations applied tax Laws, the return derived from countries and regions that are general and overarching, and not can be separated in particular for each payment, but the collection can be separated if the taxpayer does not pay its obligations.

- Next Mardiasmo in the Dharma et al (2016) argues that the tax is the contribution of the people to the state treasury under the law (which can be enforced) with no reciprocal (contra) the directly can be demonstrated and used to pay expenses common.
- Summorfeld Ray M., Anderson, Herschel M., and Brock, Horace R. in the Motherland (2017) explains that the tax is a transfer of resources from the private sector to the government sector, not due to violations of the law, but must be carried out based on the conditions set first, by not getting the rewards directly and proportional, so the government can carry out its duties in running the government.

2. Income

Thuronyi (2003) stated that there are three general concepts that became the basis of to define income. The first is concept of addition/accretion concept (the concept of added). This concept is applied in the United States. In this concept explains that each additional wealth called as income.

The second is source concept (concept source). According to this concept of income is something that derived or flowing from a source of income. The last is trust concept commonly found in the countries of the commonwealth (Commonwealth countries). Trust concept and source concept applied simultaneously in the UK and many countries commonwealth of the other. Both concepts are closely interrelated so that not always distinguished in the countries where both are applicable. However in the end any concept of income applied, the income must be realized to be taxable (Thuronyi, 2003).

3. Income Tax

According to books written by Thuronyi (2003), income tax in the the modern form that we know now it has been more than 200 years. This tax appears at the end of the 18th century in the United Kingdom and began to be developed at the beginning of the 19th century, especially in the country, some of the German states, Sweden, and some states American. After World War II, the income tax into a "tax mass" that has been extended and applies to most the population in the industrial countries. Income tax is a tax imposed by the government on income generated by businesses and individuals that are in the jurisdiction of their (Investopedia.com, 2020).

Siti Official in Nugroho (2016) defines income tax as taxes imposed on income received or obtained the subject of tax in a tax year. Meanwhile, according to Najib, income tax is a direct tax imposed on the mandatory tax, either the taxpayer in his capacity as tax collector, cutting, or as a tax payer owed.

The magnitude of the the amount of income tax to be paid can be determined from the the tax rate multiplied by profit/net income. Net income derived from all earnings minus the reductions that have been determined, for example non taxable income (PTKP) (Thuronyi, 2003).

3.1. Income Tax Object

Object income tax according to Lubis et al in Watung (2013) is income, i.e. every additional economic capability received or acquired by the taxpayer, whether sourced from Indonesia and from outside Indonesia, which can be worn for activities consumption or used as an addition to the wealth of the taxpayer that concerned with the name and in any form.

Next Moljono in Kanadi&Safitri (2014) also give a definition of almost similar, he stated that: "Object income tax is every additional economic capability received or accrued by a taxpayer, whether originating from Indonesia and from outside Indonesia, which can be used for consumption or to add to the wealth of the taxpayer with the name and in any form including replacement of rewards, a gift from the lottery or jobs or activities and awards, business profit, profit because of sale or because a transfer of property, return receipt the payment of the tax which has been charged as the cost, including interest premium, discount, and other remuneration due to the guarantee, dividends, royalties, rental, receipt or acquisition of periodic payments, profits because of debt relief".

3.2. Income Tax Subject

In General definition subject to tax according to the Suandy in Dania (2018) is who is subject to tax. For practices that are included in the the definition of the tax subject includes an individual, a legacy that has not been divided as one entity, entities, and permanent establishment.

While subject to tax according to the Official in Pratiwi (2014) is all something that has the potential to earn income and be subjected to be subject to income tax. According ToMardiasmo in Novrinda (2014) definition of taxpayer is the individual or the agency that based on the statutory provisions specified for the perform tax obligations, including tax collectors or cutting such tax.

According to Gustian&Lubis in Sudirman (2010) said that the tax income tax is levied to the Subject of the Tax on income received or earned during the tax year. If a person or legal entity, including the subject of taxes and receive the income of which is subject to tax, then the subject of such tax be the taxpayer. Therefore, the taxpayers register to the Tax Office (KPP) local to obtain the Number of Principal Taxpayer registration number (NPWP), and are obliged to pay income tax.

4. Tax Function

There two of the tax function proposed by Siti Official in Paramita (2014) is a function budgetair and regulerend. The tax has the function of budgetair, that tax is one source of government revenue for finance expenditure both routine and development. As a source of financial state, the government seeks to put the money as much as possible to the state treasury. The tax has the function of a regulator, it means that tax as a tool set or implement policy the government in the field of social and economic, as well as achieving purposes outside the financial sector. Example function regulerend according to Mardiasmo in Sudirman (2010) is the high taxes imposed to the liquor to reduce the consumption of liquor, the tax high imposed on luxury goods to reduce the the lifestyle of the consumer and the tax rate for exports is 0%, for encourage the export of Indonesian products in the world market.

5. Tax Collection Theory

Various the theories regarding the implementation of withholding tax have been proposed by experts. These theories provide an explanation of why tax collection should be done. Of the theory-the existing theory, the theory of tax collection is often expressed and become the foundation for the state in carrying out tax collection namely the theory of insurance, the theory of interest, theory of bakti, the theory of the bear, and the theory of purchasing power (Turmudi, 2015).

Theory insurance namely the theory that says that the state reserves the right to charge tax, because the state is charged with protecting the life and property of citizens the country. In this case payment of taxes is equated with the payment of premium a person to the insurance company. Theory of interest said that the state is entitled to levy tax because the state protect the interests of life and property of its citizens and in here arranged the division of the tax burden imposed on its citizens. The government held a mutual interest, for it then required cost, where the cost is borne by the entire its citizens and its interests is held by the government, regarding the the division of the load who most benefits from the state should be bear a bigger tax, so the greater interests of the a person against the duty of the state, the greater the burden of the tax.

Theory consecrated, according to this theory the basis of the justification of the tax based on the understanding that state has properties as a fellowship or association individual (organization staatsleer) which position is more important than the individual's own because its so, then there is an absolute right of the state to levy a tax to its citizens. The theory of the bear said that the tax burden for everyone should be the same weight, which is taxes must be paid in accordance with the power pikul each person.

While according to the theory of purchasing power, the function of tax collection, if deemed as a phenomenon in society can be equated with a pump. That is that take purchasing power of households in the community to finance home country, and then channeled back to the the community with the intent to preserve the life of the community and to bring it to a better direction.

6. Tax Collection Principles

There the theory about the principle of tax collection which is very famous called with "The Four Maxims". This theory was proposed by Adam Smith, a philosopher of Scotland. Smith (1776) distinguishes the principle of tax collection be four, namely the principles of equality, principles certainty, principles convenience of payment, and principles efficiency.

Principles equality (principle of fairness) is defined as a principle of tax collection where the state should be fair in collecting taxes, in accordance with the the ability and the income of the taxpayer without partiality and discriminatory against the taxpayer. This principle became the basis in making a the taxation policy. According to Waluyo in Nurpratiwi et al (2014), the principle of justice should be a fundamental consideration in the regulation taxation although justice it's relatively. According to Soemarso (2007), tax justice covers two things: vertical equality (justice vertical) and horizontal equality (justice horizontal).

Principles certainty (the principle of legal certainty) is defined as the principles associated with the legal aspect or statutory provisions in the system taxation. Principles convenience of payment (the principle of pleasure), namely the time of tax collection is right for the taxpayer that is when the most good and being happy for example when mandatory tax recently received a good income that is sourced from work or other sources examples of raffle prizes. The principle of "pay as you earn" is the most appropriate moment for collecting taxes. While principles efficiency (the principle of efficiency or sound economic principles) is the principle of tax collection where the results of the tax levied should be greater than the cost administrative issued by the government to levy taxes the. Therefore it must be done efficiency and savings administrative cost so not exceed the proceeds of taxes received by the State treasury.

Different the case with W. J. Langen in Gazali (2015) which put forward the principles the collection of other taxes, namely the principle of power pikul, the principle of benefit, the principle welfare, the principle of similarity, and the principle of the burden of that nicety. Furthermore Wagner in Thohari (2018) said that the principle of tax collection consists of political principles financial principles of economics, the principles of justice, principles of administration, and principles of the juridical.

7. Tax Collection System

System tax collection, which owned by Indonesia as well as ever the implementation according to Rahayu in Watung (2013), namely Official Assessment System, Spring Self-Assessment System, With A Holding System, and Self-Assessment System. With Holding System mir a tax collection system where counting, cutting or collection, and payment of taxes as well as tax reporting entrusted by the state to third parties. The benefits can improve voluntary compliance by the paying taxes indirectly and tax collection automatically for the government without cost.

8. Internet

Internet is a term that is not familiar to almost all people in the world. According to Rusman in Kamelta (2013) termed the internet as the library is a giant world because in it there is a billions of sources of information, so that humans can use such information in accordance with the needs. The Internet as a network global communication certainly has advantages that may difficult to obtain in face to face interaction in the conventional manner. Next Maryani in Qashmal& Ahmadi (2016) explained about excess of the internet, among others:

- Internet does not recognize state boundaries, race, class, economic, ideological or other factors that normally inhibits the exchange of ideas.
- Internet is the world community that is very democratic and have a code of ethics that is respected every internet user. Because there are ethics and rules of its own that is ideally adhered to users in communicating on the internet.
- Benefits the main internet is obtained through the cooperation of interpersonal or group without knowing the distance and time. Examples of communication facilities interpersonal on the internet is Internet Relay Chat (IRC), e-mail, groups can use the discussion forums provided IRC, mailing list, social network or social networking etc.

9. Social Media

Kaplen & Haenlein in Kinanti (2017) defines social media as a group of internet-based applications created on the basis of the ideology and technology of Web 2.0 so it allows the creation and exchange of user-generated content. Next Chris Heuer performance Kinanti (2017) mentions that there are four C in the use of a social media, namely context, communication, collaboration, and connection.

10. Content Creator or Content creators Online

The development of the internet and social media gave rise to a new profession, namely as a creator online. The directorate General of Taxation defines the content creators online as a private person who designs, process everything or material in the form of visual and/or audio by using the media through which can be transmitted to other parties via the network the internet (Stats.tax.go.id, 2020).

11. Digital Influencer

Ryan & Jones in Evelina & Handayani (2018), mention that digital influence is ability to influence, change opinions and online behavior generally through social networking. Simply put, digital Influencers it is they who have great influence in social media. Individuals who are influential to have got the trust of colleague's online, and their opinion carries a tremendous impact to the reputation online, including to a product/brand.

Next Senft in Cotter (2019) explains that the digital Influencers is a type of micro-celebrity where the number of followers in social media have been growing great and often use social capital to make a profit financially. In general, according to Hearn in Cotter (2019), Influencers have made their business by understanding the algorithms that govern visibility or their existence on social media as a means of grow their follower base. Marketing strategy Influencers spinning on the idea that a Influencers can affect the beliefs of their followers and in practice they should be able to captivate and maintain the attention of the people following him on social media.

12. Previous Research

Based on results of a study conducted by Mardianti (2019) shows that the practice of implementation of the giveaway on the account Instagram @sakinaholshopsby, starting with the terms that are required to follow the account, like, give comments and re-send the photo of the specified admin. So it is different with the study conducted by researchers at the where the related income tax deductions over giveaway the.

Results research Vikansari& Parsa (2019) shows that the process of supervision with social network analytics system yet can be done by the tax officers. They still monitor it manual each activity youtuber so it is not likely there will be youtuber that has not been identified because of the limitations. It is different from this study where the focus is not to influencers, but to the recipient giveaway.

Research by Oktapyani and Purwani (2018) the obtained results of the study that settings regarding the imposition of the tax endorsement contained in Law Number 36 Year 2008 on Tax Income. However in practice, the application of the tax on endorsement difficult to implement because many taxpayers do not

comply in meet taxation obligations. The difference with this study is the analyze of income tax withholding on activities giveaway by Influencers.

Research by Wijaya and Mahatma (2017), shows the results of a study that income youtuber A Private person in Indonesia is the income of the monetized views, brand deals, and sales merchandise that is all that is the object of the tax so that it can improve the state revenue. It is different with this research in which the focus is not to influencers, but to the recipient giveawayhis.

III. RESEARCH METHODS

Research methods used is qualitative descriptive. The data collection techniques using the documentation and interview. Documentation is done with how to studying and comparing a number of literature such as books, Tax laws and rules implementing, the Legislation Information and Electronic Transactions (ITE), journal, article, research the foregoing and various other resources either in the form of print and electronic used by the author to acquire a foundation of theoretical regarding the issues to be discussed in this study. While the interviews carried out to some speakers has the authority or capacity as well as knowledge related issues will be discussed in the paper this through the submission of a number of questions both orally and in written.

IV. DISCUSSION

1. Giveaway Overview

The development of age encourages the development of new terms in the life day-to-day. One of them is giveaway. As has been mentioned in the previous chapter that giveaway synonymous with the provision of the goods for free on social media.

On this chapter will be discussed in more depth about what that meant with giveaway. Actually the term giveaway there are already since a long time but recently became popular in a few years this last along with the development of social media. And first giveaway only done by certain parties for example a company or software developer with the intention that has been set as commemorate events particular, introduced new products, promotions, and others (Pusatgratis.com,2012). In contrast to the current that anyone can hold giveaway including private persons, not just companies.

There is not exact definition of giveaway. However, the mechanism in the field everyone will be able to define what is meant by giveaway. And from these definitions of course will be different every man. According To Mr. Nur ArifNugraha, Lecturer In Tax Income Withholding and Withholding Polytechnic of State Finance STAN the author interview, giveaway basically it is a free gift given by the giver to the recipient's existing goals and targets certain that given from the giver to the recipient. Usually this is done for marketing strategy.

From His opinion there are two important points in the definition of giveaway that is a free gift with the goals and specific targets as well as marketing strategy. This is in line with the opinion of Mr. Ahmad Taufiq, Tax Manager at BDO Indonesia as well as Lecturer in Polytechnic of State Finance STAN interview the author via e-mail, that giveaway is the giving something to others with a specific intent. The specific intent here, for example, as a marketing strategy, and others..

While according to Mrs. HanikSusilawatiMuamarah, Lecturer Department of Tax and as the Head of Diploma III Study Program Tax the Polytechnic of State Finance STAN, giveaway is the activity of giving something (can be in the form of goods/products or pulse) to people (usually followers in social media). A give something is the owner of the product. From definition according to Mrs Hanik this giveaway associated with the provision of something to the followers or followers on social media.

It is in line with what the author has mentioned earlier that giveaway became familiar to people after the development of the media social. Meanwhile, according to Mr. Hadi Setiawan, research Associate Center The policy of the State Income BKF, giveaway is a gift given by the organizers.

Different with Mr. Arif to Grow, Tax Auditor DGT headquarters before becoming a Permanent Lecturer of Polytechnic of State Finance STAN, said that giveaway is rewards or granting in the form of money or goods or services/ facilities because have done something according to the orders or requirements of the organizers.

Next Mr. Sulfan, Lecturer of Polytechnic of State Finance STAN previously a Supervisor of Tax in the Supervisory Committee Taxation, explained that the giveaway was awarded a prize by the way drawn to people/ participants the merepost advertising/ promotion of goods that will be sold by the people/ companies/ entities the owner of the goods. He also added that the giveaway is one of how to introduce or strengthen products to consumer or sales promotion/ marketing by utilizing the development of technology that is social media.

From the definitions above, the Writer can conclude that giveaway is the giving of gifts in the form of goods or other free from the organizer in this case online shop, brand, the company, or Influencers to his followers on social media with the specific intent for example for the purpose of promotion or increase the number of followers where the participants must meet the specified requirements by the organizers.

2. The recipient Giveaway Is Subject To Tax

The provisions of the on the subject of tax stipulated in Article 2 of the Law Number 7 Year 1983 Concerning Income Tax as several times amended last by Law No. 36 Year 2008. That the subject of taxes is an individual, an undivided inheritance as one unit that replaces reserves the right, weight, and shape business fixed. Permanent establishment itself is the subject of the tax treatment of taxation is equated with the subject of the tax agency.

Subject the tax has met the subjective and objective requirements according to explanation Pasal 2 paragraph (2) of Law Number 36 Year 2008 is a taxpayer. A requirement subjective is the requirements in accordance with the provisions of the subject of taxes in Income Tax Law 1984 and changes. While the objective requirements are the requirements for tax subjects who receive or derive income or required to perform the cutting/harvesting in accordance with the provisions of the Income Tax Law 1984 and its amendments (Sudirman, 2010).

According to Article 1 number 2 of Law Number 6 Year 1983 and its amendments the taxpayer is a private person or entity, including taxpayers, the tax cutters, and tax collectors, who have rights and obligations taxation in accordance with the provisions of the legislation taxation.

Based on the results of the observations of the author, the recipient of the giveaway is private people who follow the giveaway use of the personal account social media.

It this is in line with the opinion of the Mrs.Hanik (Lecturer Department of Tax PKN STAN) who said that the participants giveaway knowledge He is a private person. And to determine whether the recipient giveaway including the subject of tax then we are back again to the Legislation The Income tax provisions subject to tax in the country to private person. If it meets the conditions then included the subject of taxes. He then argued that the recipient giveaway is subject to tax if see the laws and regulations that no.

Mr Ahmad Taufiq (Tax Consultant) also argues that the recipient giveaway is subject to tax. Judging By The Article 2 Of Law Number 16 Year 2009, recipient giveaway is subject to tax in the country a private person. It is due to the participants giveaway is a private person which meet the requirements of subjective that reside or are located in Indonesia including those who have intention to reside in Indonesia.

Someone that has the intention to reside in Indonesia weighed according to the state. Then the existence of a private person in Indonesia is of the 183 days do not have to be consecutive, but determined by the the number of days the individual is present in Indonesia within a period of 12 months since his arrival in Indonesia.

Mr Sulfan (Superintendent of Taxation) said that the Recipient giveaway is subject to tax. The recipient giveaway to obtain additional economic capability of the prize (giveaway) that it receives. On the other hand Mr. Arif of the Year (Tax Auditor DGT) said that the recipient giveaway is subject to tax as long as it meets the provisions of the taxation of the subject of the tax as contained in the Tax Laws Income.

It similar spoken by Mr. Nur ArifNugraha (Lecturer Department of Tax PKN STAN) who said that the subject of income tax is set in the Income Tax Act, so that they meet the the criteria as the Article 2 of the LAW of income Tax it makes in the understanding of the subject income tax.

3. Giveaway is Income

Mrs. Hanik (Lecturer Department of Tax Polytechnic of State Finance STAN) say that if we're talking about a tax on giveaway, surely restored on the terms of the tax object. Then if we're talking about income tax, means the object is income and then we return to the definition of income in Income Tax Law. If it is additional the capability economical of course by default is the object of the tax.

She add to that, if viewed from the development, the actual giveaway pretty much although maybe if they can sell each giveaway nominal is not large. According to Him, large or small in value if indeed the object of taxation is already supposed to be taxed. However thus from the side of the administration that should be considered, whether commensurate between the hassles of supervision with tax revenue.

The provisions of the about the object of the tax described in Article 4 paragraph (1) of the Act Number 36 Year 2008 on Income Tax. Who becomes the object of is the income tax, i.e. every additional economic capability received or accrued by a taxpayer, whether originating from Indonesia and outside Indonesia that can be used to consumption or increase the wealth of taxpayers concerned with name and in any form.

According to Mr. Sulfan (Tax Monitoring) giveaway is the income subject to tax (the tax object), because for the recipient giveaway is the additional economic capability that can add to the wealth or consumption. With the acceptance giveaway, the wealth of the recipient automatically increases or can also add to the consumption which should spend the money to buy the items are similar/ the same function with giveaway but don't get him out so that the automatic money available can used for other consumption. The statement was in line with the the opinion of Mr. Arif (Inspector of Taxes DGT KP) that giveaway is the object of the tax.

Next Mr. Hadi Setiawan (Researcher at Fiscal Policy Agency) argued be that giveaway is the object of the tax regardless of how nominal. He gave example for example buy shampoo at the supermarket then got a gift in the form of soap which is affixed directly on the packaging of shampoo, then it the category is a gift that

is the object of the tax if see the provisions in PER-11/PJ/2015 About the Imposition of Income Tax on Gifts and Awards. Such gifts should be reported by what is the value of the soap.

In in Article 2 of the PER-11/PJ/2015 mention that income in the form of a gift from the raffle, race, and activities and awards is the object of the Income Tax. Including a gift in the form of natura which is given to all final consumers without drawn and such a gift is received directly by end consumers at the time the purchase of services and/or goods, then the top of such gifts is income that must be reported in the Annual Notification Letter consumers if you see the PER-11.

Mr Ahmad Taufiq (Tax Consultant) also said that giveaway included in the definition of tax objects as referred to in Article 4 paragraph (1) of Law Number 36 Year 2008 which is the income subject to tax (the tax object). It because of the presence of additional economic capability that can be used for consumption or to increase the wealth of the recipient giveaway. In line with this Mr. Nur Arif Nugraha (Lecturer PKN STAN) say that on principle, if indeed there is additional economic capability then meet the criteria in the definition of income and is the object of the tax.

From explanation and opinion of the speakers that had the author interview in the above, the conclusion that giveaway is the income subject to tax or subject to tax. With the receipt of the giveaway then there is the additional economic capability that can be used to consumption or adding to wealth. The acceptance giveaway, the wealth of the recipient will accrue or can also add consumption where supposed to emit a certain amount of money to buy the same goods or the same function with giveaway but don't spend money so that the automatic money he had can be used for other consumption.

It accordance with the provisions contained in Article 4 paragraph (1) Income Tax law which contains about the object of taxation. Though giveaway is income which is taxed but in fact, in the implementation of giveaway the giver is not cut income tax or ask the recipient giveaway to pay a number of taxes. It is expressed by some resource the author of the interview from either side of the giver giveaway and receiver giveaway.

Nadia Patika (the Student) is one of the hunters giveaway often win giveaway and got a prize make up, hair product, skin care, as well as vouchers. Giveaway he follow are usually organized by Influencers, online shop, and official account from a brand. He said that from the giving of gifts-such gifts he was not ever cut Income Tax or be required to pay a number of taxes.

Next AdneLativa (Employees) which is also often follow and win giveaway better than Influencers, online shop, a brand and a company that became a sponsor of a event. He obtained the prize of an assortment of products ranging from beauty, concert tickets, bags, t-shirts, merchandise, shopping vouchers, food/ beverage products until the ticket until the ticket premiere film better than giveaway in Instagram and Twitter. And he said that during to the obtain these prizes not to ever cut taxes or are required to pay a tax by the organizer giveaway.

Anbar Ilahi (Civil Servants at once Youtuber) who has a Youtube account named Anbar Ilahi with the amount of subscriber 7,07 thousand never held giveaway in the form of books USM PKN STAN 2020 to the subscriber his and working with @YukMasukSTAN. In organizing giveaway the Anbar not to cut taxes or ask the winner to deposit a certain amount of money to pay the tax.

4. Acceptance Giveaway subject to Income Tax

Like mentioned in Article 4 paragraph (1) of the Act Tax Income that tax object is income, then for find out in the implementation giveaway by Influencers whether arising out of Income Tax need to identify the giveaway including income or not for the recipient. But on the points have previously discussed that giveaway is the income subject to tax (the tax object) so that upon receipt of giveaway organized by Influencers embossed Income Tax.

In line with that Mr. Ahmad Taufiq (Tax Consultant) also emphasise that according to Him in acceptance giveaway organized by Influencers occurring or payable Income Tax. Similar things are spoken by Mr. Arif Millward (Inspector of Taxes DGT KP) that along the the granting of such meet the definition of income, the state reserves the right memajaknya because the object of Income Tax is income. Only possible because of the limitations of the supervision and administration so that at this time giveaway not subject to tax.

In the other side of Mr. Sulfan (Superintendent of Taxation) said that the point of pemajakannya is at the moment giveaway received by the follower from the giver's income (in this case giveaway). Needs to be further investigated whether Influencers that organizes the provision giveaway or parties Influencers an extension of the owner of the product or Influencers have their own products. Generally, Influencers become a means of marketing/ promotion of a product belonging to the other party.

Like said by Raden Syifaa (Youtuber) who never held a giveaway but she only as an intermediary between the online shop with participants giveaway. She just made post-an that contains the announcement of

the holding of giveaway while the selection of winners is done by online shop and a gift given directly from online shop to the winners. Nevertheless not a few of the gifts giveaway-her derived from Influencers own without any sponsorship from third parties. Raden Syifaa also never hold giveaway that is the reward of she herself and the winner chosen by herself.

Mrs. Hanik (Lecturer Department of Tax PKN STAN) said that in the the implementation of giveaway there are object of Income Tax then there is Income Tax leading to Income Tax Withholding and Collection. Then so the problem is Influencers that organizes giveaway cut the tax or not.

Conclusion the above discussion on this point is the receipt giveaway organized by Influencers arising or payable Income Tax. Because giveaway received by the winners is the object of the Income Tax thus there arose the Income Tax as expressed by the speakers that had the author interview.

5. Types of Income Tax

On the previous chapter has explained that the giveaway has two types, namely contest and sweepstakes which are grouped based on the method to determine the winner giveaway. In contest, the winner giveaway elected directly by the organizers giveaway based on certain criteria (range the best). While sweepstakes, the winner giveaway randomly selected or randomly drawn using the application or online from the website.

Anbar Illahi (Civil Servants at once Youtuber) says that the method of determining the winner giveaway depending from each Influencer customized also with the requirements that must be met by participants. Anbar never held giveaway that asks the participants to provide comments regarding the reason they want to get PKN STAN. The answers of the participants of the course different, because the participants are not too many which is about four dozens of people then Anbar to read one by one comment the and choose for subjective answers that according to him the most better..

Anbar also said that if the response of the participants be a new one to wear the method or the system randomly in the determination of the winner, especially if the number of participants quite a lot for example Influencers classmate celebrity with participants thousands of sure randomized using tool because if the manual can cramp the eyes and cramping fingers.

According to Anbar a system of determining the winner can be seen from the requirements that must be met in order to win. He argues there are two conditions whether the winner is selected randomly using a lottery (sweepstakes) or selected directly by the organizers (contest) namely:

- For example the terms of giveaway : Write the words “WANT” and like then subscribe Youtube Influencers concerned, means there will be thousands of people with that response the same as it was. That is all the participants the result is the same. Because the same means could not be assessed one by one because it will be wasted else results participants all the same. So can be selected randomly or viewed where the most comments or the most quick. Anbar also never follow giveaway together with her friends by terms just like, comments, follow account Instagram, and tags 3 friends. Anbar is not be the winner while his friend could win giveaway the though they send the same response simultaneously. Means in the selection of the winner giveaway with this system depends only on the luck factor.
- For example the terms of giveaway: comment opinion skincare. Whose name the opinion of each person automatically will be different. For example Anbar and Yana leave a comment about the product SKII, definitely a second opinion the person will not be the same. So new lah organizers giveaway will read one by one where the comments are most excellent. Then choose the winner giveaway subjectively.

Table 1 Difference Type Giveaway Contest and Sweepstakes

Giveaway Types	Traits
Contest (contest)	<ul style="list-style-type: none"> - The number of the participants did not too much - Response every participant is different, and there is an element of competition - The winner selected directly by the organizers - Usually done by Influencers with followers not too much, online shop, or official account a brand
Sweepstakes (Lottery)	<ul style="list-style-type: none"> - The number of participants quite a lot - Response each participant is the same, very dependent on the luck factor - The winner randomly selected using the app or website - Usually done by Influencers with a following large enough classmate celebrity

Source: Processed by author

On the previous discussion has explained that the giveaway is a gift. While in Indonesia the taxation on gifts divided into several categories, i.e. raffle prizes, gift the race, prizes in connection with the activities, and awards as mentioned in the Chapter 1 PER-11/PJ/2015 the imposition of Income Tax on Prizes and Awards.

In Indonesia lottery prize subject to Income Tax Article 4 paragraph (2) final, Article 21, Article 23, and Article 26 of Law Number 7 Year 1983 on Income Tax as it has amended several times lastly by Law Number 36 Year 2008 of the amount of gross income.

See the implementation of giveaway in a field that is not only one type and there are some conditions then the of course the type of Income Tax that arise are also more than one type. Because the taxation of the top prizes in Indonesia, there are some category as has been mentioned above, the researchers conduct interviews to the different speakers.

Mrs.Hanik (Lecturer Department of Tax PKN STAN) argues that giveaway including gifts over the activities so that the types of Income Tax arise is income Tax Article 21 tax Article 17 of the gross income because the recipient giveaway is a private person. He categorise giveaway as a reward for activities because, according to her giveaway usually requires participants to answer specific questions, many-banyakkan comments, and so on. If indeed all the the participants issued the effort the same and have the same opportunities then it can enter the prize draw. But if it is selected based on the certain criteria then according to Mrs Hanik more likely to gift the top activities.

Mr.ArifNugrahanto (Tax Auditor at the Head Office of the Directorate General of Taxes) said that giveaway a possibility could be subjected to more than one type of Income Tax because giveaway can enter the category of the prize draw or the prize of the race. Lottery or race it depends of effort issued to get it. If giveaway just given criteria "who quickly he can" due to drawn then in the category of the sweepstakes. However, when the criteria because doing a certain achievement then the treatment is according to the prize of the race. So the Income Tax that arise can be Income tax Article 4 paragraph (2) or Article 21 income Tax.

While it was Mr Ahmad Taufiq (Tax Consultant) also said that according to Him the type of Income Tax on giveaway by Influencers depending of the activities that take place. This is in accordance with Director General of Taxes regulation Number PER-11/PJ/2015 the imposition of a Tax on Prizes and Awards.

In the other hand, Mr. Sulfan (the Supervisory Committee of Taxation) said if giveaway given by way of drawn, then giveaway these includes the understanding of the lottery. So The Income Tax related to this is the final income Tax upon the lottery (rates of 25% of the gross income) is income Tax Article 4 paragraph (2). In line with this Mr. Nur ArifNugraha argue that giveaway closer to the raffle prizes so pemajakannya follow the taxation of the top raffle prizes.

Mr Hadi Setiawan (Employees BKF) said similar things that if how to obtain giveaway with how to draw it including the raffle prizes. Although in the Government regulation No. 132 Year 2000 on Income Tax top Raffle Prizes mention that the raffle prizes are obtained with the way that does not require the cost and effort as it happened a reward for the work it does not mean the prize draw is not obtained without effort bit. So even if the recipient giveaway the cost in the form of quotas or pulse as well as the power to commented and others if the winner is selected by means of drawn then including raffle prizes.

For example a person saving money in the bank a million, two million, three million, and onwards then got the raffle prizes. Saving that includes business. Cost and effort also. Saving there then there the lottery and got the prize car. It includes raffle prizes. Then for example someone following the anniversary event a agencies and there is a run marathonya got a hold of raffle prizes. Enter to show it first, sign up first, it including the effort. But the prize obtained the category prize draw.

How to determine the winner that will later become the determinant of whether including the raffle prizes or not. If indeed the winner is selected in random, drawn, means including raffle prizes. Different if how to determine the winner wears the competition for example badminton, football, and others then it is not a lottery prize. Because in it there the element of competition, there is expertise. So if you like it then including gifts are subject to income Tax of Article 21 or 23.

On practice as mentioned earlier that there are two type giveaway based on the method or how to determine the winner. Ie there is the winner is selected by how to draw using the app or website and there that the winner is selected directly by the parties organizers giveaway based on certain criteria.

See conditions in the field and based on the opinion of the speaker researchers have interview then this type of Income Tax arising upon receipt of giveaway organized by Influencers is as follows:

- Income tax Article 4 paragraph (2), if the winner giveaway randomly selected or drawn either manually or online use the website or application that belongs to the category gifts lottery. This applies to the type of giveaway sweepstakes.
- Income tax Article 21, if the winner giveaway elected directly by the organizer based on the certain criterion (which is best) and there is an element of competition it belongs to the category of gifts are subject to income Tax of Article 21. It is because participants usually giveaway is a private person. Giveaway in accordance with the conditions of this is giveaway type contest.

- Income tax Article 23, if giveaway held is giveaway contest, where the winner is selected not through a lottery, and the winner is the taxpayer or a permanent establishment. However this rarely happens because the participants giveaway generally a private person interested in event "fun prizes".
- Income tax Article 26, if the winning giveaway is the taxpayer's foreign in addition to PE obtain giveaway by the way any well drawn or not. It is also rare occurs because giveaway rarely followed by people across the country..

6. Withholding Mechanism If the Influencer Is Withholding Income Tax

Indonesia has the concept of cutting and collection of the tax or that often known with the tax PotPut (withholding tax) in carrying out the system of taxation. Withholding tax is one of the system of tax administration that a lot applied in different countries because this system has some the advantages of which is to try to ease the burden of the taxpayer because of the tax deducted/collected and paid into the state treasury during income received and not yet available (to be paid). So the system is in line with the principle of convenience of payment Adam Smith (News.ddtc.co.id, 2019).

Withholding Income Tax in Indonesia is regulated in several Articles of the Income Tax Law, including Article 21, Article 23, Article 26, and Article 4 paragraph (2) which are final.

On the previous discussion has mentioned that giveaway may be subject to income Tax Article 4 paragraph (2), Article 21, Article 23, and Article 26 depending on the condition of the course giveaway. It means that the term used is cutting, not collection. And the provisions of the Income Tax withholding for each Article of different. Similarly, the provisions regarding who can be cutting taxes.

Tax Income applicable to the lottery prize stipulated in Article 4 paragraph 2 Income Tax Law and are specifically regulated in Government regulation No. 132 Year 2000 on Income Tax top Raffle Prizes. Article 3 Of Government Regulation No. 132 Year 2000 mention that cutting taxes on the lottery prize is the organizers of the activity, which consists of a private person, agency, committees, organizations (including international organizations) or other organizers include entrepreneurs who sell goods or services that provide prizes by way of drawn.

People private designated as cutting Income Tax Article 4 paragraph (2) is:

- a. Accountant, Architects, Doctors, Notaries, Land Deed Official (PPAT) except PPAT is the Head, Lawyers, and Consultants, who do free work;
- b. People Private run businesses that keep books;

that has been registered as a taxpayer in the country.

In withholding income Tax Article 4 paragraph (2) not all people can personally be cutting taxes. A private person who gets the appointment as the tax cutters one of which is those who do free work with certain professions eg Accountant, Doctor, Architects, and other as mentioned above. Article 1 Of The Numbers 24 of the Law on General Provisions and Tax procedures define work as work done by a private person who has special skill in an effort to of obtaining income that is not bound by an employment relationship. View the provisions of the then Influencers social media such as amazing unexpected rap and Youtuber that is a private person even though doing free work is not could be cutting taxes.

In acceptance giveaway organized by Influencers that's generally a private person, Influencers can cut Income Tax Article 21 if the type of giveaway held is the type of contest, as well as the recipient is a private person. In short, in Tax Article 21, Influencers can be cutting taxes, namely as an organizer of activities. The recipient giveaway according to the results of the observations of researchers rarely, which is Subject to Tax the domestic agency, PE, or in addition to PE, or even never happen. Therefore the researchers only will discuss the mechanism of Tax Income tax Article 4 paragraph (2) and Article 21 of the giveaway.

Mr Sulfan (the Supervisory Committee of Taxation) said that the mechanism of withholding tax on giveaway same with the cutting mechanism above the consideration received by the a private person during the implementation of the granting of such remuneration. Stay determined whether such a gift is made by way of not raffled or drawn. If giveaway given not with how to draw then apply the cutting mechanism Income tax as stipulated in the PMK 252/PMK.03/2008 and Perdirjen No.PER-16/PJ/2016. If, giveaway done with how to draw then apply the provisions of the PP 132/2000 that the mechanism by KMK 639/KMK.04/1994.

In line with that Mr. ArifNugrahanto (Tax Auditor DGT) mentions that the mechanism of income tax on giveaway if the employer is cutting income Tax, the same such a mechanism of cutting income Tax on lottery or Tax on gifts activities. Then Mr. Nur ArifNugraha (Lecturer PKN STAN) added that mechanism withholding tax on giveaway following the concept of where that provide income that will do the tax deductions if giveaway given by cutting taxes.

In line with that Mr. Arif of the Year (Tax Auditor DGT) mentions that the mechanism of income tax on giveaway if the employer is cutting income Tax, the same such a mechanism of cutting income Tax on lottery or Tax on gifts activities. Then Mr. Nur ArifNugraha (Lecturer PKN BOOTH) added that mechanism withholding tax on giveaway following the concept of where that provide income that will do the tax deductions if giveaway given by cutting taxes.

According to Mrs. Hanik (Lecturer Tax PKN STAN), based on the existing rules of the giver giveaway when giving a gift asks the TIN of the recipient giveaway. Then cut the tax in accordance with the provisions (Tariff Article 17 x gross income, if not have a taxpayer identification number 120% x rates of Article 17 of the x the gross income). Then give proof piece. Practice will very complicated. First, if on social media that people tend to do not wear the actual name, then if asked the TIN is usually not want to give. So the simplest possible subject to 6% with a name that is well-crafted, then the tax borne by the giving gift (grossed up).

7. Withholding Mechanism If the Influencer Is Not Withholding Income Tax

Mechanism Income tax on giveaway discussed at this point only focuses on income Tax Article 4 paragraph (2) and PPh of Article 21 for as mentioned earlier that the recipient giveaway in general a private person. Receiver case giveaway is the taxpayer, PE, or in addition to PE hardly ever occurs based on the observations of the researcher.

In Income tax Article 4 verse (2) when dealing with people personal can't cut taxes because it is not appointed in this case Influencers or business Entities who do not cut or forgot to do the tax cuts, then it should be paid with SSP (without proof cut) by the receiving party income (Ortax.org, 2009). It is in line with Mr. Arif to Grow (Tax Auditor DGT) who said that if instead of cutting taxes then it can not be do tax cuts so that the imposition of the tax could be imposed on the receiving party giveaway.

Next Mr. Nur Arif Nugraha (Lecturer PKN STAN) also said that mechanism tax deduction if the lender is not cutting is the recipient of the income will deposit its own tax.

Different with income Tax Article 4 paragraph (2) that cutting taxes is the people personal should receive designation as a tax cutter, in the income Tax Article 21 a private person can be a tax cutter without the need for the presence of appointment. This means that every person can be a tax cutter as long as it meets the provisions as a tax cutter in accordance PER-16/PJ/2016.

By therefore in this discussion will be focused on the mechanism of the Tax Income tax Article 4 paragraph (2) if the employer giveaway not a tax cutter as in cutting people personal could be if you got the appointment. The following mechanisms Income tax Article 4 paragraph (2) above giveaway if the employer is not a tax cutter:

Table 2 the Mechanism of Depositing their Own income Tax Article 4 paragraph (2) above Giveaway

Counting	Income tax Payable= 25% x gross amount of the value of the gift
Depositing	Deposit Income tax payable to the Bank or Perception Post Office and Giro later than the 15th of the month following the month received or payable giveaway
Reporting	Report withholding and remittance of Tax payable to the tax office later than the 20th of the month following the month received or payable giveaway

Source: The results of the Interview (Processed by author)

Next if giveaway not given with a how to draw (kind of contest) and not cut Income tax 21 by the giver of income, the Mrs. Hanik (Lecturer The department of Tax PKN STAN) says that the top income giveaway these included as other income in the Annual income Tax return then calculated the Income Tax at the end of the year with the rates Article 17. But need to know who is obliged to cut income Tax Article 21 as has been mentioned in the previous discussion.

8. Income Reporting in the Giveaway Recipient's Annual Income Tax Return

According with the system self-assessment, the taxpayer must perform a calculation, payment, and reporting the tax payable itself. Reporting taxation is an element in each entity in carrying out the tax obligations to the government. And reporting obligations tax attached in full to the taxpayer (Stats.tax.go.id).

Obligations tax reporting is regulated in the Law Number 36 Year 2008 about the Fourth amendment to Law Number 7 year 1983 about the Income Tax through a letter of notification (SPT). SPT consists of likewise types of SPT Masa and SPT tahunan (Online-Pajak.com, 2018).

According to Mr. Ahmad Taufiq (Tax Consultant), reporting income from giveaway in the Annual tax return of the receiving party giveaway set in Article 4 paragraph (2) the Director General of Taxes Regulation Number PER-11/PJ/2015 about the Imposition of Income Tax on Gifts and The award, the load that the gift is the object of the Income Tax that must be reported in the Annual income Tax return Mandatory The tax is concerned. Mr. Nur Arif Nugraha said that in principle all types of income well it's not the final, final, and not the object of the tax reported everything to in the Annual tax return, including giveaway itself.

Then Mr. Sulfan (Tax monitoring) set way of reporting income from giveaway in the Annual tax return individual taxpayer in the two alternatives as follows:

- If giveaway done with the way is drawn which is object of Final income Tax Article 4 paragraph (2), then such income is reported on the Part A Number 4 Appendix II form 1770S or Part A Number 4 Attachment III Form 1770.

- If, giveaway not done by drawn, then the earnings are reported in Part A Number 4 and Cut Evidence reported in Part C Attachment I Form 1770S; or, For WP which organized the Recording, reporting income in a Part D Number 4 Attachment I page 2 form 1770 and evidence pieces are reported in Part A of Annex II Form 1770, or for those who hold the books reported in the Attachment I case 1 form 1770 in accordance with the consolidated profit and loss and evidence pieces are reported in Part A of Annex II to the Form 1770.

In short, Mr. Arif Nugrahanto (Inspector of Taxes DGT) says that way of reporting income from giveaway partner with reporting income on lottery or prize and award.

VI. CONCLUSIONS AND SUGGESTIONS

Based on the discussion and analysis has been outlined, researchers can draw the conclusion is as follows:

1. Giveaway is the giving of gifts in the form of goods or other for free from the organizer in this case online shop, brand, the company, or Influencers to his followers on social media with the specific intent for example for the purpose of promotion or increase the number of followers where the participants must meet the requirements that have been determined by the organizers.
2. The recipient giveaway is private people who follow the giveaway use of the personal account social media. They generally are Indonesian citizens who live and reside in Indonesia for more than 183 days in a period of 12 months because they were born and settled in Indonesia. So that the recipient giveaway is subject to Income Tax.
3. Giveaway is the income subject to tax or subject to tax because with the receipt of giveaway then there is the additional economic capability that can be used to consumption or adding to wealth. The acceptance giveaway, the wealth of the recipient will accrue or can also add consumption where supposed to emit a certain amount of money to buy the same goods or the same function with giveaway but don't spend money so that the automatic money its can be used for other consumption.
4. On acceptance giveaway organized by Influencers arise/occur/payable Income Taxes due to giveaway is the income subject to tax or subject to tax and the recipient of the giveaway is subject to tax so that the top of the receipt giveaway organized by Influencers automatic arising out of Income Tax..
5. Type Income tax arising from the receipt of giveaway organized by Influencers is as follows:
 - Income tax Article 4 paragraph (2), if the winner giveaway randomly selected or drawn either manually or online uses the website or application that belongs to the category gifts lottery. This applies to the type of giveaway sweepstakes.
 - Income tax Article 21, if the winner giveaway elected directly by the organizer based on the certain criteria (which is best) and there is an element of competition it belongs to the category of gifts are subject to income Tax of Article 21. It is because participants usually giveaway is a private person. Giveaway in accordance with the conditions of this is giveaway type contest.
 - Income tax Article 23, if giveaway held is giveaway contest, where the winner is selected not through a lottery, and the winner is the taxpayer or a permanent establishment. However this rarely happens because the participants giveaway generally a private person interested in event "fun prizes".
 - Income Article 26, if the winning giveaway is the taxpayer's foreign in addition to PE obtain giveaway by the way any well drawn or not. It is also rare occurs because giveaway rarely followed by people across the country.
6. Mechanism Income tax on giveaway if the giver (influencers) is cutting taxes are grouped into two, namely:
 - 1) Influencers is obliged to deduct Income Tax;
 - 2) Influencers required to make proof of the deduction of income tax;
 - 3) Tax Income withheld or collected by the organizers of the lottery before gift sweepstakes paid or handed over to the right;
 - 4) Influencers must deposit the income tax has been cut to the cash the country through the post office or a bank designated by the Minister Financial later than the 10th of the next month;
 - 5) Depositing Income tax the use Tax payment with Taxpayer identification number of the influencers;
 - 6) Influencers required to report the tax that has been cut with the use of SPT The income Tax most old the 20th of the next month;
- 7) Mechanism Income tax on giveaway if the giver is not cutting the Income Tax, namely as follows:
 - a. If giveaway given are drawn then the PPh Article 4 paragraph (2) above giveaway the paid by the recipient giveaway with the provisions of:

Counting	Income tax Payable= 25% x gross amount of the value of the gift
Depositing	Deposit Income tax payable to the Bank or Perception Post Office and Giro later than the 15th of the month following the month received or payable giveaway

- Reporting Report withholding and remittance of Tax payable to the tax office the most later than the 20th of the month following the month received or payable giveaway
- b. Next if giveaway not given with a how to draw (kind of contest) and not cut Income Tax 21 by the giver of income then the top income giveaway these included as other income in the Annual income Tax return the recipient giveaway then calculated the Income Tax at the end of the year with the rates Article 17.
- 8) How to reporting income from giveaway in the SPT Annual Income Tax of the recipient giveaway is as follows:
- If giveaway done with the way is drawn which is object of Final income Tax Article 4 paragraph (2), then such income is reported on the Part A Number 4 Appendix II form 1770S or Part A Number 4 Attachment III Form 1770.
 - If, giveaway not done by drawn, then the earnings are reported in Part A Number 4 and Cut Evidence reported in Part C Attachment I Form 1770S; or, For WP which organized the Recording, reporting income in a Part D Number 4 Attachment I page 2 form 1770 and evidence pieces are reported in Part A of Annex II Form 1770, or for those who hold the books reported in the Attachment I case 1 form 1770 in accordance with the consolidated profit and loss and evidence pieces are reported in Part A of Annex II to the Form 1770.

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