

Youtuber Tax Potential Based on the Income Tax Law No.7 of 2021

Triyani Budyastuti¹, Veronica Setiawan², Meiliyah Ariani³

^{1,2}(Faculty of Economics and Business, Mercu Buana University, Indonesia)

^{3,4}(Faculty of Economics and Business, Prof. Dr Moestopo (Beragama) University, Indonesia)

ABSTRACT: This research aims to: (1) Analyzing the results of Social Blade data so that it can find out the tax potential. (2) Analyze the amount of potential tax revenue of the Youtuber. (3) Analyzing the calculation method of income tax imposition on Youtubers registered on Social Blade. This type of research is classified as quantitative research. The data source for this research is secondary data. The samples used in the study were 15 youtubers who were registered with the social blade in 2022 and included Personal Taxpayers. From the results of the analysis of youtuber annual income data obtained, the average youtuber income is above 1 billion that from here we can see how much tax potential there is, if there is an appropriate application of tax imposition.

KEYWORDS : Youtuber, Tax, UU HPP

I. INTRODUCTION

The rapid development of technology, especially information technology, has led to globalization. The emergence of satellite technology, computers, and the internet are some examples of the results and causes of globalization. The emergence of computer technology followed by the emergence of internet technology has a major impact on human life. The internet has created a second world for human life in addition to the real world that humans have been living in. This world is called cyberspace where by entering this world, we will be taken to a world that seems borderless and globalization occurs. The internet phenomenon has spread throughout the world, including in Indonesia.

In recent years, the use of internet services, especially in Indonesia, has increased rapidly. If Indonesia is ranked fourth in the world with the largest population, then for internet users Indonesia is ranked sixth as the largest user. The data is in accordance with a survey conducted by the Association of Indonesian Internet Network Operators (APJII) which revealed that more than half of Indonesia's population is now connected to the internet. In an effort to gain additional revenue for the country, the government through the Directorate General of Taxes (DJP) has a plan to collect taxes for social media account users or celebrities who sell and promote products on social media. Taxes are the largest source of state revenue when compared to other sources of revenue in Indonesia. Taxes can play a role in supporting the development of a country, with levies and taxes, the government is able to fund regional development to create community welfare. The social media in question include Facebook, Instagram, and others, including Youtube (Merdeka.com, 2022). Youtuber, a term for someone who does work on social media and has content for many people to enjoy. With so many followers on Youtube, Youtubers are often asked to promote certain goods (endorsement) on their YouTube channel. Payment rates for promoting services such as endorsements or placing advertisements (adsense) on someone's YouTube channel usually depend on how many followers or viewers they have on the platform.

To estimate Youtuber income, we can calculate it through a Youtube channel income estimation calculator. One of them is Socialblade, through this application, a channel can see its potential income. However, Socialblade only calculates estimates, not real income. Youtubers do get income from Google Adsense, an ad system owned by Google. Ads will appear on videos that are worth monetizing. However, when it comes to calculating how much ad revenue, Google has its own algorithm, which unfortunately is not the same for all channels. When viewed from proof of payment, adsense is an income tax object. Therefore, adsense income must be taxed.

The Tax Law states that anyone who has income is a tax object. Therefore, social media celebrities are certainly obliged to pay taxes because they get income from the products they advertise. With the issuance of the Income Tax Law, the government has provided many facilities for taxpayers to be given trust and freedom in calculating the tax payable on the income tax revenue obtained.

Income Tax (PPh) is a tax imposed on individuals and entities based on the amount of income received during one year. The provisions regarding income tax were first regulated in Law No. 7 of 1983. The collection system in Indonesia according to (Directorate General of Taxes, 2021) adheres to the Self-Assessment System, which is where the calculation, deposit and reporting of taxes are given full responsibility by taxpayers. Therefore, the adsense income earned by Youtuber will be calculated by themselves and will be reported in the annual tax return.

Given that Google does not deduct income tax, it can provide a loophole for WP (taxpayers) not to report properly the amount of income earned by WP Youtuber. Thus, the role of the Directorate General of Taxes is needed to monitor and anticipate non-compliance of WP Youtubers.

II. CONCEPTUAL MODEL AND HYPOTESIS

TAX

According to RochmatSoemitro in Waluyo (Waluyo, 2019) the definition of tax is as follows: "Tax is a people's contribution to the state treasury based on the law (which can be enforced) by not getting lead services (counterperformance) that can be directly shown and which is used to pay for general expenses."

PPH

According to Mardiasmo(Mardiasmo, 2018), "Income Tax is a tax imposed on individuals, companies or other legal entities on income obtained." The legal basis for income tax is Law Number 7 of 1983. Then it underwent successive changes, starting from Law Number 7 of 1991, Law Number 10 of 1994, Law Number 17 of 2000, Law Number 36 of 2008 and finally Law No. 7 of 2021 HPP(Undang-Undang No. 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan (HPP), 2021).

Then, as amended in Article 17 paragraph (1) of the HPP Law, the amount of tax rate applicable to domestic individual taxpayers (PPh 21) is as follows:

Tabel 1
Percentage of PPh

percentage	Description
5%	for annual income up to IDR 60,000,000
15%	for income above IDR 60,000,000 to IDR 250,000,000.
25%	for income above IDR 250,000,000 to IDR 500,000,000
30%	for income above IDR 500,000,000 to IDR 5,000,000,000
35%	for income above IDR 5,000,000,000

Source: UU HPP (2021)

For income recipients who do not have an NPWP, they are charged a higher rate

NORM

The Net Income Calculation Norm (NPPN) is a norm that can be used by taxpayers in calculating net income in one tax year as the basis for calculating Income Tax Article 25/29 payable. This calculation norm aims to simplify the calculation to find net income. After getting the amount of net income, taxpayers can calculate the amount of income tax payable for their tax payment and reporting needs.

Requirements for Using Net Calculation Norms

The legal basis for this net calculation norm is stated in Law of the Republic of Indonesia Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax in article 14, and explained in more depth in the Regulation of the Director General of Taxes Number Per-17/PJ/2015 concerning Norms for Calculating Net Income. The requirements for taxpayers to use this calculation norm are:

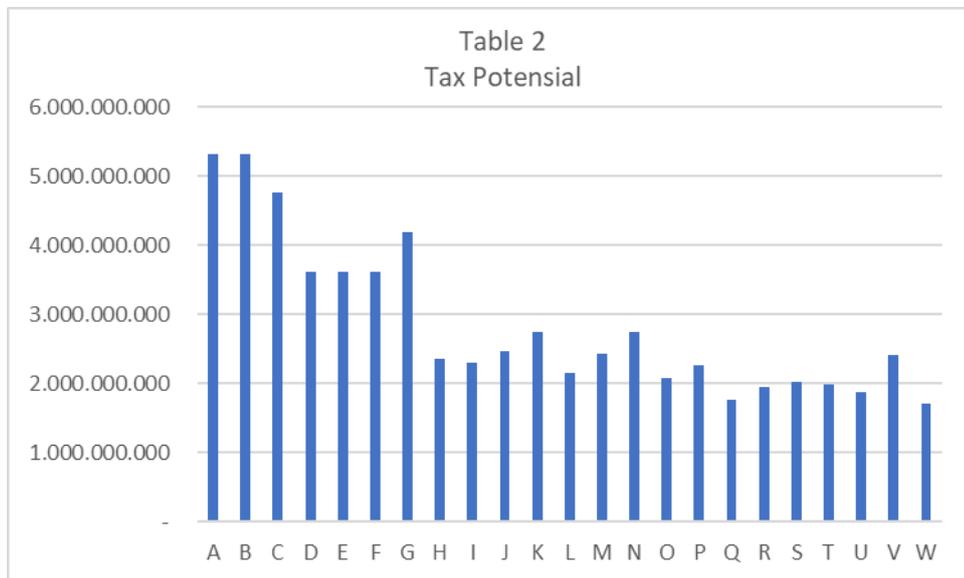
1. Individual taxpayers who carry out business activities or independent work with a gross turnover in 1 year of less than IDR 4.8 billion are required to organize record-keeping, unless the person concerned chooses to hold bookkeeping. If it is more than IDR 4.8 billion, taxpayers are required to organize bookkeeping.
2. Individual taxpayers who are required to record and receive or obtain income are not subject to final income tax, calculate net income using the norm of calculating net income.

III. RESEARCH METHOD

The researcher uses a type of According to Sugiyono(Sugiyono, 2022), the qualitative research method is a research method based on the philosophy of postpositivism which is used to research objects with natural conditions (real state, not set or in an experimental state) where the researcher is the key instrument. Using this type of qualiitative descriptive research, the researcher seeks to understand in detail the income tax collection process and the monitoring process of Youtubers in Indonesia. According to Sugiyono(Sugiyono, 2022)Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics that are determined by the researcher to study and then draw conclusions., then the research is a population study or population study or censusThe population used is 100 YouTubers who are included in the Social Blade ranking on July 6, 2024. (Socialblade, 2021). The sample selected is a private YouTuber and has a grade A of 23 YouTubers.

IV. RESULTS AND DISCUSSION

Researchers obtained data on the average annual youtuber income through the socialblade website released on July 6, 2024 using several assumptions, including for PTKP, researchers used the TK/0 assumption for all youtubers and used the calculation of the Norm based on PER-17.PJ_2015 number 1342 KLU 90002 with the Art Worker category at a rate of 50% (PER 17.PJ_2015, 2015). From the results of the calculation of 23 youtubers, it is estimated that the potential tax obtained by the state from youtuber income tax is approximately Rp. 65 billion per year. The following table shows the tax potential of each youtuber.



Source: Socialblade (2024)

Here's an example of how to calculate youtuber income:

Table 3 Tax Calculation

Gross income		11.985.650.700
NPPN		50%
Nett Income		5.992.825.350
PTKP		(54.000.000)
PKP		5.938.825.345
PPhterutang:		
5% x 60.000.000	30.000.000	
15% x 250.000.000	37.500.000	
25% x 500.000.000	125.000.000	
30% x 5.000.000.000	1.500.000.000	
35% x 128.825.345	45.088.871	
Total pph payable		1.710.588.871

Source: data processed (2024)

In the table above, a YouTuber who owns his YouTube channel personally / independently has Gross Income or in other words gross income (not yet deducted with any costs) of Rp.11,985,650,700 per year and is deducted by the NPPN (Net Income Calculation Norm) rate applicable to art workers domiciled in Jakarta, which is 50% referring to the Regulation of the Director General of Taxes Number PER-17 / PJ / 2015 concerning Net Income Norms.

The assumption if a Youtuber is reduced by PTKP (Non-Taxable Income) of Rp.54,000,000 (fifty-four million rupiah) because in this case a Youtuber is included in the category of non-married taxpayers, in other words the mention is TK/0, therefore in accordance with the above calculations, the PKP is Rp. 5,992,825,350. The Income Tax payable is as above, where income is multiplied by the existing percentage referring to the brackets of the Harmonization of Taxation Regulations (HPP Law) Number 7 of 2021. Then the result of the Income Tax payable is 1,710,588,871 in 2024. The table above explains that the tax calculation using the Youtuber net income calculation norm in Indonesia is almost similar to the Income Tax Article 21 calculation system. However, the difference is that the net income generated from gross income is obtained according to the amount of net income stipulated in Appendix 1 Per-17/PJ/2015 and using the latest tax rates can help DJP determine the amount of tax payable in a year more evenly.

UU HPP was passed with the aim of increasing sustainable economic growth and supporting faster economic recovery, implementing a fairer tax system and legal certainty, and increasing taxpayer voluntary compliance. (pajak.co.id, 2022)

It is difficult to know how much an Indonesian youtuber actually earns because the source of income from a youtuber himself can be obtained from various sources which are certainly not known with certainty whether it is true or not. However, by utilizing the SocialBlade site, at least there will be a benchmark or benchmark in determining the estimated income earned by youtubers from YouTube. (Wijaya (Wijaya & Mahatma, 2017).

The results of this study are also in line with research conducted ((Patria Imanuel David Enoch, 2023)) that there are no detailed rules to regulate how the income tax of a Youtuber profession that earns income from Google Adsense.

V. CONCLUSION

The calculation using the method of the Income Tax Law No. 7 of 2021 in this study is an estimate of the income that Youtubers will receive, which turns out to have a very large tax potential, even exceeding 1 billion. By calculating using this method, we can explore the overall tax potential, where Youtuber income shows the income mentioned above. In addition, the above calculation can also explain that the tax calculation uses the Youtuber net income calculation norm in Indonesia. From the above calculation using the Youtuber Net Income Calculation Norm in Indonesia almost resembles the Income Tax Article 21 calculation system.

REFERENCES

- [1]. Mardiasmo. (2018). *Perpajakan (Revisi)*. Andi; Yogyakarta
- [2]. Merdeka.com. (2022). *Cek Besaran Gaji Youtuber Pemula, Begini Cara Hitungnya*. <https://www.merdeka.com/uang/cek-besaran-gaji-youtuber-pemula-begini-cara-hitungnya.html>
- [3]. Patria Imanuel David Enoch, F. H. A. C. E. M. M. (2023). Tinjauan Hukum Terhadap Pajak Penghasilan Profesi Youtuber Yang Memperoleh Pendapatan Dari Google Adsense. *Jurnal Fakultas Hukum, XII/No.1/j(1)*.
- [4]. Socialblade. (2021). Top 100 YouTubers Channels in Indonesia - Socialblade YouTube Stats | YouTube Statistics. In *We Are Social*. <https://socialblade.com/youtube/top/country/id/mostsubscribed%0Ahttps://socialblade.com/youtube/top/country/id/mostsubscribed%0Ahttps://socialblade.com/youtube/top/country/id>
- [5]. Sugiyono. (2022). *Metode penelitian kuantitatif, kualitatif, dan r & d*. Alfabeta; Bandung
- [6]. Undang-Undang No. 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan (HPP), 12 Republik Indonesia 1 (2021). <https://peraturan.bpk.go.id/Details/234926/perpu-no-2-tahun-2022%0Awww.djpk.depkeu.go.id>
- [7]. Waluyo. (2019). *Perpajakan Indonesia* (12th ed.). Salemba Empat; Jakarta
- [8]. Wijaya, S., & Mahatma, E. A. (2017). Analisa Upaya Peningkatan Penerimaan Perpajakan Dari Penggalan Potensi Pajak Atas Penghasilan Youtuber. *Jurnal Manajemen Keuangan Publik, 1(2)*, 125–130. <https://doi.org/10.31092/jmvp.v1i2.145>