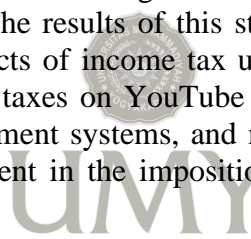


ABSTRACT

In this digital era the use of internet and cyberspace such as social media is becoming an inevitable thing. With the development of the digitalization era, it sparked the development of the concepts of work and income. One of the concepts of work in the digital era is content creators especially YouTube Content Creator. YouTube content creator is a type of activity that can provide a large income. Based on socialblade.com, the owner of Indonesia YouTube Channel JessNoLimit get income in the range of IDR 137.2 million to IDR 569.4 million in a month. This income is very potential as object of income tax. However Indonesian tax law does not regulate the income tax for YouTube content creators. This research analyzed so far whether YouTube content creators can be subject to income tax under income tax law and the government's plan in applying income tax to YouTube content creators. This research is an empirical normative research that collects and analyzed primary data from interviews at the Headquarters of Directorate General of Taxes and secondary data from existing Laws and regulations, journal, books, and other trusted sources. The results of this study are categorizing YouTube creators as one of the subjects of income tax using artists as benchmarks and government plan to impose taxes on YouTube creators by classifying content creators, determining assessment systems, and making regulations that are the legal basis for the government in the imposition of income tax for YouTube creators.

Keywords: *Digital Era, Income Tax, YouTube Content Creator*



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