

CHAPTER THREE

RESEARCH METHOD

A. Type of Research

This research is an empirical normative research. Normative legal research is legal research that examines written law from the aspects of theory, history, philosophy, comparison, structure and composition, scope and material, general explanation from article by article, formality and strength binding a law but not binding on applied aspects or implementation.²⁹ Empirical research is an unwritten positive legal research concerning the behaviour of community members in the relationship of community life.³⁰ Normative legal research means reviewing legal regulations related to the topic being studied. Empirical legal research means reviewing the position of income obtained by a YouTube content creator to be classified as an object of income tax or not.



B. Type of Data

The data used in this study are divided into two types:

1. Primary Data

Primary data is data obtained and collected directly through field research. Primary data means all data was originated from field research such as interviews and questionnaires. Interviews have been conducted

²⁹ Abdulkadir Muhamad, 2004, *Hukum dan Penelitian Hukum*, Bandung, PT. Citra Aditya Bakti, p. 101.

³⁰ *Ibid.*, p. 155.

to informants from the Director General of Tax who are experts in the field of Taxation.

2. Secondary Data

Secondary data means all publications are related to law except official documents. Secondary data consists of primary legal material, secondary legal material, and tertiary legal material.

a. Primary Legal Material, as follows:

- 1) Legislation
- 2) Jurisprudence

b. Secondary Legal Materials consist of:

- 1) Book
- 2) Journal
- 3) Research report
- 4) Scientific article
- 5) Material of seminar conference

c. Tertiary legal materials consist of several document as such as: dictionary and encyclopaedia.

C. Data Collection

The secondary data were collected from library studies which aim to finding primary legal material, secondary legal materials, and tertiary legal materials. The primary data were collected from interview with the expert and object of research to finding valid data about this research.

D. Data Analysis

The data was analysed through descriptive qualitative method. It means that researcher was analysed the data by describing all collected data and relating all the data to the related legislation. The data was analysed analysed through reduction of data. It means that the researcher was classify, direct, dispose unnecessary data and organize the data, so that the final conclusion can be drawn.

E. Outlines

In this undergraduate thesis, researchers systematically elaborate research topics and divide them into five chapters.

Chapter One: Introduction, in this chapter the researcher combines general information which is the reason for the research, such as: Background, Statement of Problem, Objectives of Research, and Benefits of Research.

Chapter Two: Literature Review, this chapter contain basic theories that support research. The things written in chapter two in this study are Tax and Taxation, The Principles and The Theories of Tax Collection and YouTube.

Chapter Three: Research Method, in this chapter the researcher writes the method used in making this research, such as: Type of Research, Type of Data, Data Collection, and Data Analysis.

Chapter Four: Analysis, in this chapter the researcher answers the statement of problem in chapter one which is the main point of research. The discussion consisted of the content, discussion, and legal analysis of the research topic based on the data obtained through the methods specified in five sub chapter, they are: Subject and Object of Income Tax Based on

Indonesia Law, Artist and Taxation in Indonesia, YouTube Content Creator as Profession, YouTube Content Creator as Subject of Income Tax, and Grand Design of Tax Collection Regulation for YouTube Content Creator.

Chapter Five: Conclusions and Recommendations, in this last chapter the researcher convey conclusions obtained from the results of the study. In addition, the researcher also submits legal advice and legal solutions regarding the topics and problems that form the basis of this research.

