

CHAPTER FIVE

CONCLUSION AND RECOMMENDATION

A. Conclusion

From the discussion in the previous chapter, the researcher elaborated various data to explain and find answers to the problem statements in this study. In this study the researcher has conclude two things based on the problem statement, namely:

First, YouTube content creator is subject of income tax based on the Indonesian law. YouTube content creators are potential to become subjects of income tax to increase state income. This is because many YouTube content creators and earners are very promising. Aside from having income, YouTube creators can now be categorized as jobs. This work of arises in the digital era. In the real world, the content creator's work is analogous to that of an artist. Because the activities they do are entertaining through their work.

Besides, the income they get also potential to be taxed. Because many YouTube creators have a large income and have passed Non-Taxable Income (PTKP). This kind of income is a potential source of income tax. Since income tax act does not explain whether it include the income earned by YouTube Content Creator. Income in Indonesian legal regulations are only limited to the increase in economic capacity owned by the taxpayer. Regarding sources of income, this regulation requires further interpretation of the types of income that can be subject to income tax.

Second, government plan on this issue is identifying target of taxation, determining tax assessment system, and making the legal product. These three things are important basic action that can be done by the government.

In taxation for taxpayers, the government and parliament must make a legal basis regarding its actions. This has been mandated in Article 23A of the 1945 Constitution which states that taxes or other compulsory levies must be regulated in the Act. The existence of an Act for enforcing tax upon certain tax object is necessary as a legal basis and legal certainty.

In the plan to form an act that will underlie tax imposition for YouTube content creators, the government will determine the target of the imposition of taxes, whether the target is imposition personally or the target for imposition is the YouTube channel itself. Besides, the government provides two options that can be chosen by content creators. The two options are the imposition of taxes using self-assessment and imposition of taxes using a withholding system.

Self-assessment is a method of calculating the amount of income tax based on reports carried out independently by the taxpayer. In this system, the government gives full trust to taxpayers to report and calculate the amount of tax they have to pay by filling in the Annual Tax Return. Whereas the withholding assessment is a method of calculation and payment submitted by a third party. In this case, the third party is the party entitled to cut the income of the taxpayer and pay it to the government. The party that will become the third party may be the employer or the party that provides income to the

taxpayer. The party who becomes a third party in tax imposition for YouTube content creators is Google as the owner of the Google AdSense.

These two options can be applied to all of YouTube content creator as a target of income tax. Because in practice there will not be much difference between the application of the calculation and the procedure for payment. The difference between self-assessment and withholding system is the time of tax payment. Self-assessment must be paid annually and withholding will be paid monthly through deductions from income by Google.

B. Recommendations

In this research, the researcher provides recommendations to the government based on research findings.

1. Identify Income of YouTube Content Creators

The government must identify sources of income received by YouTube content creators. Because besides being a YouTube creator who has income from Google AdSense, YouTube creators can have other jobs and other businesses that are a source of income. Whereas each income from a different source has a different calculation.

2. Revise the Law No. 36 of 2008 concerning Income Tax.

The government and parliament must revise Law No. 36 of 2008 concerning Income Tax by adding tax collection elements in the digital era, one of which is income earned from digital media. Because without revising the legal product, the Indonesian government will not be able to impose taxes on YouTube content creators. If the government forcibly

enforces tax imposition on YouTube content creators, the government has no legal basis and ignores legal certainty that should be accepted by YouTube content creators as the people of Indonesia.

3. Making Technical Regulations in Conducting Tax Imposition

In addition to revising the Law, the government must make special regulations that regulate the technical imposition of the tax. So that this system will run systematically and regularly.

4. Provide Information and Deadlines

After revised the legal products related and has established technical regulations, the government must make socialization to the public and YouTube content creators. This is so that everyone knows that taxes will be applied to content creators and their mechanisms. Besides, the government must also provide the deadline for content creators to report themselves after the regulations take effect.

5. Improve compliance in making tax payments

All YouTube content creators must have an awareness of compliance with tax payments. In this case, the government only wants to include YouTube content creators into national development. So, increasing tax awareness is one of the actions that reflects the attitude of nationalism in developing Indonesia.