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## Tax Compliance of Youtubers in Jakarta Tebet's Primary Tax Service Office

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**Abstract:**

*The purpose of this study is to determine the causes of tax non-compliance of YouTuber taxpayers, to identify and analyze factors that affect Taxpayer compliance, and determine strategies to improve tax compliance of YouTuber taxpayers at KPP Pratama Jakarta Tebet. In this study, researchers used qualitative descriptive methods. Researchers consider that this method is in accordance with the field to be studied with existing concepts or theories. Based on the results of the study, the compliance of YouTuber Taxpayers at KPP Pratama Jakarta Tebet is influenced by several factors. From a formal point of view, there are weaknesses in online registration and confusion in determining the norm of net income. The lack of cooperation between the Directorate General of Taxes and Google makes oversight difficult. From the material side, the tax that applies to YouTubers is the same as other individual taxes. Economic factors such as compliance costs affect compliance, while financial burdens are not a bottleneck. Behavioral factors showed that educational and moral levels and perceptions of minimal risk affected compliance, while assumptions of unfairness and risk-taking behavior were not constraints. There is a need for further education and optimal socialization in order to improve tax compliance among YouTubers.*

**Keywords:** Tax Compliance, Taxpayers, Youtubers

### 1. Introduction

State revenue from the tax sector contributes the largest contribution to state revenue. In the posture of the 2023 State Budget, the government and the House of Representatives agreed that the state revenue plan is IDR 2,443.6 trillion, with details of revenue from the tax sector of IDR 2,016.9 trillion, Non-Tax State Revenue (PNBP) of IDR 426.3 trillion, and grant receipts of IDR 0.4 trillion. With the high target of tax revenue in the State Budget, it demands a high level of compliance of taxpayers who are required to file annual tax returns. In 2021, it was recorded that the reporting of Annual Tax Returns reached 15.97 million of the number of taxpayers who were required to file tax returns of 19 million. Especially for the Annual Tax Return of Individuals, it touched 14.77 million.

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One indicator that can be used as an assessment of tax revenue performance is the tax ratio. The tax ratio is narrowly defined as a comparison of tax revenue and Gross Domestic Product (GDP). While the tax ratio in a broad sense is the ratio of tax revenue, oil and gas and mineral resources revenue to national income or GDP in the same period. Although the tax ratio is not the only indicator used to measure the performance of tax sector revenues, so far the tax ratio is used as a measure that can provide an overview of the taxation condition of a country as a whole, and is also considered as a simple reference to assess the capacity of a country's tax system. Minister of Finance of the Republic of Indonesia, Sri Mulyani Indrawati said, low compliance of taxpayers is one of the causes of Indonesia's low tax revenue ratio. The level of taxpayer compliance is illustrated by the size of the tax ratio because when the tax ratio is lower, the lower the level of taxpayer compliance. In general, the current level of taxpayer compliance is still not optimal, this is in line with Indonesia's tax ratio which is still low as well. The International Monetary Fund (IMF) stated that the tax ratio for a country as large as Indonesia should reach 15 percent. From the data above, it can be seen that Indonesia's tax ratio is still low. This ratio is relatively lower than the world average and OECD member countries of 14%. Moreover, in Indonesia, tax revenue is still supported by Income Tax, especially Corporate Income Tax. One aspect that determines tax revenue is tax compliance.

Simanjuntak et. al. (2012:150) conveying that the greater the level of community compliance is directly proportional to the amount of tax revenue. Tax compliance as defined by Nurmantu (2005) as a condition that Taxpayers (WP) tax obligations have been fulfilled and their tax rights have been implemented. There are two types of tax compliance: formal compliance and material compliance. Formal compliance occurs when the taxpayer complies with all relevant tax regulations in accordance with the content and spirit of tax legislation. Material compliance is when a taxpayer complies with all relevant tax regulations formally under the provisions of tax legislation. The annual income tax return (SPT) submission rate is one of the formal compliance requirements of taxpayers.

The material compliance of taxpayers, among others, can be seen from the extent to which taxpayers pay taxes based on actual income according to tax regulations. One of the activities whose goal is to increase tax revenue and taxpayer obligations is a massive tax collection activity. One of the targets of comprehensive tax increase measures is people who work as entrepreneurs in the digital economy. One of the factors affecting the low tax ratio is the compliance rate of non-employee Individual Taxpayers. In 2021, nationally, the formal compliance rate of all taxpayers reached 85.07%, but the formal compliance ratio of non-employee individual taxpayers was only 45.53% or out of 4.07 million non-employee individual taxpayers, only 1.85 million filed their 2021 Annual Tax Returns. Non-employee individual taxpayers have the characteristic of being difficult to reach by tax oversight.

Non-employee individual taxpayers themselves consist of individual MSME actors, individuals who have free jobs, and High net Worth Individual (HWI) taxpayers. One of the sectors of non-employee individual taxpayers is free workers, and those who can be the focus of supervision are digital economy actors. Digital economic sectors

such as e-commerce, fintech lending, YouTubers, celebrities and others are sectors that continue to grow and grow significantly. Economic activity is one of the aspects affected by the massive use of the internet. Information technology that develops with the results of the internet has resulted in economic activities developing from previously conventional to all-digital. The industrial revolution 4.0 is a renewal of the previous revolution because it has combined industrial machines with the internet. This shift is known as cybersystems. This shift is also what gave birth to the term digital economy. One of the products produced from this digitization product is YouTube, because it is a source of information and entertainment that can be accessed quickly. Many new professions have emerged along with the development of the internet, one of which is a YouTuber (video uploader to the YouTube page). The presence of YouTube today is able to shift the role of other media. Not only being viewers, internet users also become content creators to upload to YouTube through their respective channels. In 2021, Google, Temasek, and Bain & Company compiled the SEA e-Conomy Report which showed that all sectors of the digital economy in Indonesia experienced a strong increase. This is marked by the increase in the online media sector which grew by around 48% year on year from US \$ 4.3 billion to US \$ 6.4 billion in the same period. This growth is expected to continue to reach US\$ 15.8 billion until 2025 with a CAGR of 26%.

According to Aviliani, an economist from Indef, the contribution of the middle class in income tax collection is still quite small or not optimal. Although the middle class continues to grow, compliance has not reached 100 percent. In the era of technological development, it should be able to get greater tax revenue. The Directorate General of Taxes is considered not optimal enough in exploring the potential for tax revenue from the informal sector in the industrial era 4.0, in this case, one of which is YouTubers. YouTubers use social media to share videos in the form of Youtube which is used as a means to be creative in work. Youtube is a mega site or website that provides a variety of content such as video clips, video tutorials, and even video blogs (vlogs). The increasing prevalence of YouTubers today is because through YouTube media there is income provided from the videos that are aired which are quite large.

YouTuber income generally comes from several sources, namely advertising (Google adSense), short funds, Channel Memberships, YouTube Premium, super chat, merchandise, super thanks, and youtube brandconnect. Currently, the number of Indonesian YouTubers registered on Google adSense is more than 250 accounts. To be able to find out how much the estimated amount of income received by a YouTuber, one of them can be found through the socialblade.com page. Based on socialblade.com page, there are 2 things that have a big influence, namely the number of viewers and the number of subscribers. The higher the number of viewers and subscribers, the higher the income that a youbers can earn. The price of ads on YouTube varies. According to Hapsah (2015), the cheapest ad is placed on the right side of the video. While the most expensive ads are ads placed under the video. The most expensive ads are skippable ads or ads that are in the middle or between video playbacks. Cost per Mile (CPM) is a different location for placing ads on videos. CPM is the amount of revenue in units of money that YouTubers receive from Google advertisers after viewing 1,000 ads. Ad results are shared for YouTube at 45% and

Youtubers at 55%. The Jakarta Tebet Primary Tax Service Office in addition to supervising the obligatory, one of which is individual taxpayers, especially non-employee individuals. With the characteristics of individual taxpayers with diverse backgrounds, especially public figures, it is possible that they have a monetized youtube channel. The main duties of KPP Pratama Jakarta Tebet include supervision and services for Taxpayers in the form of Income Tax (PPh), Value Added Tax (VAT), and Sales Tax on Luxury Goods (PPnBM) for the administrative area of Tebet District, South Jakarta City. Related to the implementation of these main duties, supervision of taxpayer compliance with YouTube digital economy actors whose rapid growth has recently been one of the most important things and can be used as one of the priorities for taxpayer supervision.

Non-employee Individual Taxpayers registered at KPP Pratama Jakarta Tebet in 2020 amounted to 53,170 Taxpayers. The compliance rate of non-employee individual taxpayers for 3 years from 2018 to 2020 averaged only 27%. This is in line with the above background, where nationally the compliance of non-employee individual taxpayers is only 45.53%. The compliance rate of Non-Employee Individual Taxpayers at KPP Pratama Jakarta Tebet decreased the compliance rate from 2018 to 2019, but there was an increase in 2020. The increase in compliance rate in 2020 is still far below the average compliance rate of non-employee individual taxpayers nationally. The total tax revenue realization is 3 billion rupiah each in 2018, 2 billion in 2019 and an increase in 2020 in line with the increasing compliance of Annual SPT reporting of 4 billion rupiah.

Of the number of active individual taxpayers who belong to the category of non-employee individuals, there are also taxpayers who work as YouTubers at KPP Pratama Jakarta Tebet. It is known from several YouTuber taxpayers registered at KPP Pratama Jakarta Tebet who have a fairly large number of subscribers. Finance Minister Sri Mulyani (2016) stated that complex tax regulations are one of the things that cause low tax compliance of the community. Meanwhile, according to the Director General of Taxes Ken Dwijugiastead (2016), there are at least 7 causes of low tax compliance, namely people who are less compliant with tax laws, lack of trust in tax officers, there are people who still try to pay taxes, the culture of paying taxes has not been formed, people do not understand the benefits of taxes, the existence of tax payment exemption facilities from other countries, and finally there are still difficulties in tax reporting. Former Executive Director of the Center for Indonesia Taxation Analysis (CITA) Yustinus Prastowo (2019) said that ignorance in fulfilling his tax responsibilities or deliberately not paying taxes that should be his responsibility are some of the reasons YouTubers do not pay taxes. In the United States, Google as the owner of the Youtube website is given full authority to collect information, become a cutter and collector and report royalty taxes received by YouTubers since June 2021 to the Internal Revenue Services (IRS). This policy is governed by the United States Internal Revenue Act (US. Internal Revenue Code) Article 3. This regulation results in YouTubers who receive income from viewers in the United States will be subject to tax withholding by Google.

While in Indonesia, until this study was made, there were no special rules in the context of imposing taxes on income received by YouTubers. The YouTuber profession is still categorized as a free job in accordance with the Regulation of the Director General of Taxes number PER-17 / PJ / 2015 concerning Net Income Calculation Norm.

## **2. Theoretical Background**

### **State Finance**

Musgrave (1989) states that public finance is a complex problem that is central to the process of receiving and spending from the government. This understanding of Musgrave is also explained in detail by Suparmoko (2012) related to the study of state finance which states that the influence of the state budget on the economy, especially the influence on the realization of the goals of economic activity as a study of state finance. The economic activities in question are for example economic growth, stable prices, fairer income distribution and increased levels of efficiency and job creation.

### **Tax Compliance**

Based on IBDF International Tax Glossary defines tax compliance as procedural and administrative actions required in the fulfillment of tax obligations arising from tax laws. Nurmantu (2005: 148) describes tax compliance as a condition when taxpayers when tax obligations have been fulfilled and their tax rights are fully implemented. According to Siti Kurnia (2017), taxpayers who are said to be obedient are taxpayers who are obedient in fulfilling tax obligations based on the provisions of laws and regulations as a whole.

### **Taxpayers**

The provisions of Article 1 paragraph (2) of Law Number 28 of 2007 concerning General Provisions and Tax Procedures are explained, namely individuals or entities, including taxpayers, tax cutters and collectors, who have rights and obligations in accordance with the provisions of tax laws and regulations are the definition of taxpayers. Muqodim (Simanjuntak, et. al., 2012: 23) stated about the term taxpayer as "taxpayer". A taxpayer is any person or entity that, under tax legislation, must fulfill tax obligations, including the collection and withholding of taxes from certain taxes.

### **Youtuber**

YouTubers are video content creators uploaded through YouTube channels. This profession consists of two categories: (1) personal accounts (independent) and (2) in the name of another party (under the agency). The first category consists of independent content creators or people who employ themselves. For example, some of their products are language learning tutorial videos, travel videos, cooking videos, and others. The second category consists of content creators for other parties who earn income from users of its services, namely agencies or third parties. For example, some are YouTube animation creators who are responsible for creating channels or ads for other parties.

### **3. Methodology**

In this study, researchers used qualitative descriptive methods. Researchers consider that this method is in accordance with the field to be studied with existing concepts or theories. The stages of data management from raw data are directly from interview transcripts and review of supporting documents until the data is neatly arranged and ready to be interpreted or analyzed further. In this procedure, the process of tracking and organizing in order and systematically related to data material which includes transcripts of interview results, and review documents and other data so that researchers can present their findings and classify according to research questions. Researchers are research instruments in qualitative research. The ability of researchers greatly affects the success rate in collecting data that is the subject of research, especially in understanding social situations. From different data collection sources, if the researcher is not sure of the source of the data obtained, the researcher's data collection process will not be completed until the data can meet the research objectives. Regarding validation in researchers, measured by the amount of understanding of research with qualitative methods is also a form of validation carried out on researchers. Conclusions made as a result of research, in which there are data containing the focus of research activities, informants as data sources, data collection, data analysis, data quality, and interpreting data. All these processes can be carried out, assessed, and determined by qualitative researchers who function as human instruments.

### **4. Empirical Findings/Result**

#### **Strategy to Increase Tax Compliance for Youtuber Taxpayers at KPP Pratama Jakarta Tebet**

The tax compliance strategy of YouTuber Taxpayers at KPP Pratama Jakarta Tebet is as follows:

a. Optimization of monitoring reporting and term payments.

The Account Representative regularly supervises compliance with reporting and payment of obligations of PPh Article 25, PPh Article 21, PPh Article 23 and or PPh Article 26. This routine supervision is very important because more than 70% of KPP Pratama Jakarta Tebet's tax revenue comes from routine revenue. AR-1 explains the supervision strategy carried out as follows: "the tax compliance supervision strategy for YouTubers at KPP Pratama Jakarta Tebet still targets monitoring compliance reporting only, and has not been optimally supervised. The strategy that can be done is to carry out extensification activities to obtain data on taxpayers who receive income from endorsement activities, for example."

In this routine supervision using several internal applications such as the explanation of AR-2 as follows: "the supervisory activities we carry out utilize internal applications provided by DGT such as SIDJP, appportal, DMS and MPN info. From some of these data sources, we process and juxtapose with third-party data such as internet data socialblade.com."

*b. Doing Extra Effort Activities.*

Supervision of registration of YouTuber taxpayers is still carried out at KPP Pratama Jakarta Tebet in order to expand the tax base. Even though the YouTuber is domiciled in the KPP Pratama Jakarta Tebet area but is registered with other KPPs throughout Indonesia, the Account Representative still supervises the data by using a statement tool (Alket) to other KPPs according to the registered NPWP. AR-2 provides answers about this strategy that cooperation between DGT and yotubue channel provider Google is essential to expand the database and increase surveillance as the following answers:

"The most effective scheme, especially in the field of taxation for YouTuber activities, is well developed is the collaboration between DGT and Google. This data can be in the form of a list of YouTubers in Indonesia including the amount of Google AdSense received. This will certainly facilitate supervision and of course improve tax compliance."

In addition, a Reprimand Letter is issued to Taxpayers who have not reported the Annual Tax Return, the issuance of a Tax Bill, and the delivery of a Request for Explanation of Data and / or Information (SP2DK) in order to test taxpayer compliance. SP2DK is a form of tax compliance supervision for taxpayers who carry out activities as content creators. SP2DK is issued if the results of supervision carried out by the Account Representative are found to indicate the difference in tax objects that have not been deposited tax obligations. The difference is obtained from the results of data analysis owned by the Directorate General of Taxes and external data.

### **Factors Affecting Tax Compliance of YouTuber Taxpayers Financial Burden**

Chairil Anwar Pohan (2016) suggests that financial burdens affect taxpayer compliance, namely taxpayers will be willing to comply if their tax obligations can be resolved with their financial condition. Conversely, if the tax liability is too large and disrupts the taxpayer's liquidity, the taxpayer will be reluctant to pay or change data that should make his tax liability smaller.

In the financial burden, it can be seen that there are two things, namely the financial ability of the taxpayer itself and the amount of tax that must be borne. In good financial condition, tax payment is certainly not a problem as long as the imposition of taxes is clear and the amount of tax is not considered burdensome for taxpayers. However, in poor financial conditions, of course this will affect the fulfillment of tax payments. In conditions like this, taxpayers must also realize that avoiding fulfilling tax obligations does not mean reducing their financial burden, but will actually be more burdensome because delays in fulfilling tax obligations will result in late penalties. Therefore, taxpayers must be able to manage their finances as well as possible so that business and tax needs can be met on time. To be able to unravel how financial burdens affect tax compliance, researchers will highlight from two sides, namely in terms of tax rates, and the side of how taxpayer compliance tends in limited financial conditions.

Based on the description above, to find out how the financial burden affects the compliance of YouTuber taxpayers, an interview has been conducted with YouTuber Taxpayers. According to Youtuber-2, it is relatively unburdensome from the financial burden or financial side because the current personal income tax rate is quite light. The financial burden is not too much of an obstacle for taxpayers in fulfilling their tax obligations considering the tax rate. In limited financial conditions, taxpayers do prioritize business interests over their tax obligations. However, this creates a situation where taxpayers are forced to be late in fulfilling their tax obligations, rather than creating behavior to manipulate their tax payments. Financial burden will be more of an obstacle in tax compliance, when taxpayers are in a condition of financial difficulty. Therefore, KPP needs to be wiser in supervising YouTuber taxpayers by prioritizing persuasive efforts and willing to listen or understand the conditions experienced by taxpayers so that taxpayers feel helped and protected which in the end voluntary tax compliance can be further improved.

### **Compliance Fees**

In addition to its own tax obligations, taxpayers face a number of costs for complying with them. This includes the time required to complete requirements, reporting, the costs required to use accountants and tax consultants, and other indirect costs associated with complex taxation issues. The complexity of this taxation problem requires effort from taxpayers to be able to understand and implement tax provisions. This condition is what causes compliance costs.

This compliance cost is indirectly created by the government itself with tax administration bureaucracy that has not made it easier. These compliance costs create a gap for taxpayers to meet their tax obligations. The government must be able to eliminate this distance by continuing to simplify tax administration so that compliance costs can be minimized and taxpayers are easier to fulfill their tax obligations. Researchers will discuss compliance costs in two aspects, namely payment obligations and reporting obligations to further explain how the bureaucratic mechanism is, how taxpayers think of their tax provisions, and things that have been and should be done by KPP to make it easier for taxpayers to fulfill their tax obligations.

Compliance costs incurred by complex tax issues affect the compliance of YouTuber taxpayers, both in fulfilling payment obligations and tax reporting. For payment obligations, the current mechanism is relatively good with online payments, but this needs to be refined from previously tax payments require two steps to only one step, namely the creation of a billing code directly integrated with the payment process. For annual reporting obligations, this is what is still considered burdensome for YouTuber taxpayers where the reporting mechanism is the most complicated thing because they have to make financial statements plus filling out Annual Tax Returns which are not easy. Therefore, tax reporting also needs to be simplified again, namely DGT can present annual income and tax data automatically (prepopulated) based on tax withholding data that has been paid by the income provider, then the taxpayer only needs to give approval and add a report on the list of his assets.

In addition, for YouTuber taxpayers who do not understand and do not have time to fulfill their payment obligations, KPP needs to provide services to taxpayers to provide assistance in filling out Annual Tax Returns and tax reporting procedures. With the efforts mentioned above, it is expected to further simplify tax administration which in the end tax compliance costs can be minimized so that taxpayer compliance can be further increased.

**5. Discussion**

**Supervision of Compliance with the Implementation of Withholding and / or Collection of Taxes**

This activity is related to the supervision of payment compliance, where taxation in Indonesia adheres to a third-party withholding tax system (withholding tax), which is a tax withholding or collection system where the government trusts taxpayers to withhold or collect taxes on income paid to income recipients while depositing taxes owed to the state. Thus, YouTuber taxpayers registered with KPP Pratama Jakarta Tebet only report income that has been withheld by third parties into their Annual Tax Return. Account Representative assigned by YouTuber taxpayers supervises payment compliance and tax reporting. Through a Request for Explanation of Data and / or Information, the Account Representative can request Taxpayer financial data both from the Taxpayer himself and from banks and other financial institutions. The Directorate General of Taxes also collaborates with Google Asia Pacific regarding the provision of data on taxpayers who have a youtube channel.

The following is an overview of strategies to improve Yotuber taxpayer compliance at KPP Pratama Jakarta Tebet based on Formal Compliance and Material Compliance Aspects.

**Table 1. Strategies to Improve YouTuber Taxpayer Compliance Based on Formal Compliance and Material Compliance Aspects**

Compliance Aspects	Strategy
<b>Formal Compliance</b>	
Registration	<ul style="list-style-type: none"> <li>• WP has not been able to determine for itself the right KLU</li> <li>• There has been no validation of the correctness of the chosen KLU</li> <li>• There is a difference in the determination of KLU from by the tax officer</li> </ul> <ul style="list-style-type: none"> <li>• Validation of the Population Identification Number, conformity of residential address and domicile address, and accuracy of the Business Field Classification which is related to the amount of net income calculation norms that will be used in calculating taxable income on the Annual Tax Return.</li> </ul>
Payment and Reporting	<ul style="list-style-type: none"> <li>• There is no uniformity between KPPs in the supervision of YouTubers</li> <li>• Taxpayers feel confused in payment due to lack of socialization</li> </ul> <ul style="list-style-type: none"> <li>• issue a Request for Explanation of Data and / or Information to Taxpayers to clarify the data held by DGT to Taxpayers</li> </ul>

	<ul style="list-style-type: none"> <li>• There is no cooperation between DGT and Google regarding google adsense payment data</li> <li>• There is still an orderly reporting of tax returns by YouTubers</li> <li>• There is a reluctance to interact with the tax officer</li> </ul>	<ul style="list-style-type: none"> <li>• analysis of tax returns that have been reported by taxpayers</li> <li>• pairing tax return data reported by taxpayers with third party data</li> <li>• conducting massive socialization to content creators registered at KPP Pratama Jakarta Tebet</li> <li>• Engaging YouTubers' Popularity in Tax-Abiding Campaigns</li> </ul>
<b>Material Compliance</b>		
Calculation of Taxes Payable	<ul style="list-style-type: none"> <li>• There is no valid data regarding the source of income of YouTubers</li> <li>• There is no specific regulation governing the taxation of YouTubers</li> </ul>	<ul style="list-style-type: none"> <li>• Utilizing data on socialblade.com site to calculate the estimated income received by a YouTuber</li> </ul>
Accuracy in Calculating Taxes to be paid	<ul style="list-style-type: none"> <li>• There are still YouTubers who don't understand how to calculate taxes owed</li> </ul>	<ul style="list-style-type: none"> <li>• make a visit to the Taxpayer or invite counseling at the KPP, this is to ensure the Taxpayer is correct and knows how the tax to be paid is correct.</li> <li>• Assistance at the location of the Taxpayer can be done by an Account Representative, or Tax Extension at KPP Pratama Jakarta Tebet.</li> </ul>
Appropriate in carrying out tax withholding and/or collection	<ul style="list-style-type: none"> <li>• Absence of evidence of tax withholding from third parties (<i>google</i>)</li> </ul>	<ul style="list-style-type: none"> <li>• Requests for data and/or information regarding the value of Google AdSense received</li> <li>• Encourage cooperation between DGT and Google Asia Pacific to provide data on people who have YouTube channels and other social media</li> </ul>

### **Analysis and Discussion of Tax Compliance Supervision Constraints on Youtuber Taxpayers at KPP Pratama Jakarta Tebet**

Constraints on tax compliance supervision of YouTuber taxpayers at KPP Pratama Jakarta Tebet are generally related to regulatory constraints and data availability.

#### **Regulatory Constraints**

There are no rules that expressly regulate the taxation aspect of YouTubers. The tax treatment of transactions that occur in YouTuber activities is the same as the activities of taxpayers in general, especially individual taxpayers. Tax rules use the same Law. The provisions regarding the obligations that must be fulfilled for YouTubers have also not been firmly stipulated. Currently, the imposition of

YouTube tax is still the same as other taxpayers, namely based on Article 17 of the Income Tax Law and Regulation of the Director General of Taxes number 17 / PJ / 2015 concerning Norms for Calculating Net Income.

### **Data Constraints**

Recapitulation of YouTubers' income data from Google AdSense cannot be obtained, so it is difficult to detect how much YouTubers actually earn. In the self-assessment tax system, for the Directorate General of Taxes the existence and validity of complete and accurate tax data is very important. This data will be used as a comparison to test that the calculation, deposit, and reporting of taxpayer taxes are correct. If errors are encountered, the data will be used as a corrective action.

Researchers analyze and review internet data to provide alternative solutions to the problem of difficulties in obtaining AdSense data. One way that can be used is to use socialblade.com site to get an overview of YouTuber's income earned in a certain period. Data from this socialblade.com is in the form of daily estimated earnings data for a Youtuber which is presented only for the past 14 days for the free version and the past 2 years for the paid subscription version.

### **Strategies to improve YouTuber Taxpayer Compliance Based on Analysis of Factors Affecting Compliance**

YouTuber taxpayer compliance at KPP Pratama Jakarta Tebet is still not optimal. Currently, the compliance of YouTuber taxpayer reporting at KPP Pratama Jakarta Tebet is in the range of 38% of the number of YouTubers registered at KPP Pratama Jakarta Tebet. Meanwhile, for YouTuber taxpayer payment compliance is in the range of 30%. Efforts made to improve taxpayer compliance should be explored by considering factors that are expected to affect taxpayer compliance. Therefore, KPP must understand the factors that affect taxpayer compliance so that it can be known what taxpayers really feel that are obstacles in fulfilling their obligations, and then an effective strategy can be determined in improving YouTuber taxpayer compliance.

To find out how the characteristics of taxpayer compliance, in the previous discussion, researchers have analyzed and identified factors that affect the compliance of YouTuber taxpayers. From this analysis, it can be seen that there are economic factors and behavioral factors that have an influence on the compliance of YouTuber taxpayers with different significance. YouTuber taxpayer compliance at KPP Pratama Jakarta Tebet can be classified into groups:

*a. willing to do right things (supporter)*

This group of supporters is taxpayers who have fulfilled their tax obligations where financial burdens and compliance costs are no longer an obstacle. Those who enter this group are YouTuber taxpayers who are not too constrained by financial burdens, taxpayers who have an assumption that the taxation system is fair. To further improve the compliance of this group is to provide services and increase convenience (*make it easy*).

*b. try to but do not always succeed (triers)*

This group of triers are taxpayers who find it difficult to meet their tax obligations. YouTuber taxpayers who fall into this group are taxpayers who face compliance

burden constraints (do not understand the mechanism of tax administration) and taxpayers who do not have adequate tax understanding/education so they need to be given socialization and assistance in fulfilling their tax obligations (assist to comply), namely by proactively visiting taxpayers and helping to overcome the difficulties faced.

c. *don't want to comply (resisters)*

This group of resisters is a group that does not want to obey but will become obedient if the Government pays attention to them. Taxpayers who fall into this group are taxpayers with minimal risk-taking non-compliance behavior, namely taxpayers who have a tendency to non-comply because of opportunities posed by lack of supervision and minimal perceived risks, and non-compliant taxpayers because they feel that there is no direct benefit from paying taxes. To overcome this, this group needs to carry out sufficient supervision to remind taxpayers to fulfill their obligations (deter by detection). In addition, tax authorities can also provide incentives that can be felt directly to attract voluntary compliance of taxpayers.

d. *have decided not to comply (disengaged)*

Not found in the compliance behavior of YouTuber taxpayers This disengaged group is risk-taking taxpayers who decide not to obey tax provisions. This group is not found in YouTuber Taxpayers at KPP Pratama Jakarta Tebet. If this risk-taking behavior is found, the KPP must carry out maximum law enforcement to provide a deterrent effect (*full force of law*).

From the classification above, YouTuber taxpayers actually already have good awareness, but there are obstacles in fulfilling their tax compliance. It can be seen that YouTuber taxpayers are still included in supporters, triers and resisters groups that require attention, service and supervision from DGT to be compliant. Based on the analysis of factors and compliance models, researchers try to formulate strategies to improve YouTuber Taxpayer compliance that can be implemented by KPP Pratama Jakarta Tebet, as follows:

1. Optimizing the implementation of socialization (*Assist to comply*)

In order for taxpayers to have a good awareness and understanding of tax obligations, effective tax socialization is needed. KPP Pratama Jakarta Ttebet needs to ensure that the socialization that has been mandated in the Circular Letter of the Director General of Taxes Number SE - 05 / PJ / 2013 concerning Procedures for Implementing Tax Extension Activities, can be carried out optimally, namely socialization to prospective taxpayers, new taxpayers, and registered taxpayers. Socialization to new taxpayers needs to be a concern, because this point will have more influence on taxpayer compliance in the future. From the beginning, new taxpayers must understand what and how their tax obligations are so that they can fulfill their tax obligations later. The form of socialization is when new taxpayers receive an NPWP card, they must be ensured to receive a tax pocketbook starter kit, given face-to-face socialization regarding a brief explanation of taxpayers' tax rights and obligations, and informed when the tax class is held or informed which officers can be contacted at any time for consultation.

2. Provide assistance/assistance to taxpayers (*Assist to comply*)

To ensure that taxpayers carry out their obligations, tax officers need to visit taxpayers and provide assistance until taxpayers have fulfilled their tax obligations.

- a. **Payment Assistance:** For YouTuber taxpayers, it is found that taxpayers have difficulties both due to time and technical understanding of tax payments. Therefore, the tax officer must pick up the ball to the taxpayer to provide services ranging from helping with calculations, making billing codes, to payments.
  - b. **Reporting Assistance:** The reporting obligation on the Annual Tax Return is the most burdensome thing for YouTubers because they must have records and must understand the reporting mechanism. The Tax Service Office must increase training on filling out tax returns, and KPP must also go to the location of taxpayers to provide training and assistance in filling out tax returns until complete. KPP can work with local governments or YouTuber communities to more effectively embrace taxpayers. In the YouTuber association, besides there is a whatsapp group, there are also regular meetings, and it can be used as a forum for socialization to more effectively attract taxpayers.
3. **Provide incentives**
- Taxpayers feel that there is no benefit directly derived from paying taxes so the tendency of taxpayers is to be non-compliant. To improve voluntary compliance, it is necessary to have reciprocity or benefits that can be felt directly by taxpayers. One of DGT's efforts to provide more value to taxpayers is to participate in empowering and increasing the capacity of taxpayers so that their economic capabilities increase. In addition to training, KPP can also show the real role of empowering YouTuber taxpayers where KPP can make YouTubers as partners in tax socialization activities that are broadcast on each YouTuber's YouTube channel.
4. **Optimal supervision (*deter by detection*)**
- For taxpayers who do not have voluntary compliance or taxpayers tend to be non-compliant with minimal risk perception behavior, the supervision carried out by DGT is decisive to change the non-compliance behavior. The Directorate General of Taxes must create an atmosphere that DGT is always supervising and taxpayers will feel that taxpayers know that DGT knows so that taxpayers will try to fulfill their tax obligations.
- a. **Supervision According to SOP:** KPP must ensure that all supervisory procedures are carried out thoroughly, meaning that the tax officer carries out all supervisory instruments, ranging from letters of reprimand, letters of appeal, issuing late penalty bills, if necessary, carrying out tax audits until taxpayers actually fulfill their obligations. In addition, the tax officer also needs to make other persuasive efforts such as reminding taxpayers via telephone, whatsapp, SMS Blast, or electronic mail media, as well as visiting taxpayer locations. If supervision efforts are carried out in an orderly, consistent, complete and comprehensive manner, taxpayers will feel supervised so that tax compliance will increase.
  - b. **Supervision through territorial control:** Many YouTubers are engaged in informal fields that have not been fully covered by the DGT database system so supervision is rather difficult to do because of limited data to test compliance. Therefore, KPP needs to look for data that has not been provided by the system

by strengthening control of areas where KPP must make direct observations to find out what economic activities occur in its work area and ensure that economic actors already have NPWP and their tax obligations have been fulfilled. In addition, to support regional control, KPP must strengthen cooperation with third parties, yotuber communities, and local governments so that other data that has not been presented in the system is obtained. With good regional control, compliance supervision can be carried out more evenly so that all taxpayers will feel supervised.

*1. Simplification of payment mechanisms (make it easy)*

Tax payments can already be made online but are still not as easy as paying credit or electricity. Currently, tax payments require two steps, namely the generation of billing codes, and payment transfers. Making this billing code is considered a bit burdensome for taxpayers because they have to understand tax payment codes. Therefore, it is necessary to simplify it to make it easier, namely with just one step where the creation of the billing code is directly integrated with the payment process, taxpayers just choose the type and nominal of payment just transfer and finish. With the simplification of this payment mechanism, it is expected that YouTuber taxpayer payment compliance will increase.

*2. Simplification of reporting obligations (make it easy)*

Reporting the annual tax return (SPT) is an obligation of taxpayers that is still considered burdensome where taxpayers must maintain recording and bookkeeping, as well as having to make an annual tax return report which is still not easy. In addition, it is also necessary to affirm the norms for calculating net income specifically for YouTubers for ease of supervision. YouTuber taxpayers also do not need to calculate and report back their income and taxes for a year, DGT can present the data automatically based on tax payment data from Google AdSense and from advertiser deduction evidence that has been paid every month (prepopulated) so that YouTuber taxpayers only need to give approval to the data that has been presented and add a report to the list of their assets. By simplifying the reporting of Annual Tax Returns, it will be easier for YouTuber taxpayers and minimize compliance costs so that taxpayer compliance can be further increased.

- c. Formulate provisions related to YouTuber activities: To make it easier to obtain Google AdSense data, it is necessary to formulate formal rules or cooperation agreements with Google Asia Pacific related to the provision of Google AdSense payment data to Indonesian yotubers. This formal rule stipulates the obligation of Google Asia Pacific to provide AdSense payment data, which can be formulated as follows, where Google Asia Pacific, notifies all Google AdSense payment data of all YouTubers registered in Indonesia to the DGT and performs the obligation to withhold Income Tax in accordance with applicable regulations and report to the Directorate General of Taxes. This is like what the United States government does through the Internal Revenue Service (United States tax authority).

The following is an overview of strategies to improve Yotuber taxpayer compliance at KPP Pratama Jakarta Tebet based on an analysis of factors that have been carried out:

**Table 1. Strategies To Improve Yotuber Taxpayer Compliance Based On Factors Affecting Compliance**

Factor	Effect on WP compliance	Strategy
<b>1. Economic Factors</b>		
a. Financial burden	<ul style="list-style-type: none"> <li>Financial burden is not an obstacle considering the tax rate of YouTubers is the same as other taxpayers.</li> <li>In limited finance, WP prioritizes business over taxes, but this does not make WP manipulate taxes, only that there is a delay.</li> </ul>	<ul style="list-style-type: none"> <li>Supervision must prioritize persuasive efforts and be willing to understand the financial condition of WPs so that WPs feel helped and protected which in the end voluntary tax compliance can be further increased.</li> </ul>
b. Compliance costs	<ul style="list-style-type: none"> <li>Compliance costs incurred by complex tax issues affect WP YouTuber compliance, WP feels that tax administration is still not easy, both for fulfilling payment obligations and tax reporting.                             <ul style="list-style-type: none"> <li>The payment mechanism is still not easy because you have to create a billing code first with codes that are less familiar to WP.</li> <li>The reporting mechanism is the most complicated thing because it has to make financial statements plus the complexity of filling out the Annual Tax Return</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>The payment method needs to be simplified into just one step, namely the creation of a billing code directly integrated with the payment process, it is hoped that tax payments can be as easy as buying electricity or credit.</li> <li>Tax reporting needs to be simplified again. DGT can present annual income and tax data automatically (prepopulated) based on data from Google AdSense that has been paid, WP just gives approval and adds a report on the list of assets.</li> </ul>
<b>2. Behavioral Factors</b>		
a. Individual differences	<ul style="list-style-type: none"> <li>Individual differences (level of education and morals) affect WP compliance.                             <ul style="list-style-type: none"> <li>WP YouTuber has not received enough education from DGT</li> <li>KPP also has not carried out socialization optimally.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Socialization to new taxpayers must be a concern, it needs to be ensured from the beginning, new taxpayers must understand what and how are their tax obligations so that they can fulfill their tax obligations later.</li> </ul>
b. Asumsi of injustice	<ul style="list-style-type: none"> <li>WP has an assumption that the current tax system has provided a sense of fairness because there is no difference in rates, but WP hopes for uniformity regarding the standard net income calculation norms for YouTubers.</li> <li>Injustice can also arise because of information asymmetry that WP does not understand its tax obligations but the fiscus continues to supervise so that WP feels unfairly treated.</li> </ul>	<ul style="list-style-type: none"> <li>To better meet the principle of tax justice that taxation is in accordance with its economic ability, it is necessary to consider the existence of a Net Income Calculation Norm specifically for YouTubers. This is to standardize taxation by DGT.</li> <li>DGT needs to ensure that taxpayers receive sufficient socialization before enforcing tax regulations so that taxpayers feel they are treated fairly.</li> </ul>

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c. Minimal risk perception	<ul style="list-style-type: none"> <li>The perception of minimal risk does occur with WP YouTubers. The chance of non-compliance occurs due to lack of supervision from DGT coupled with the condition that WP feels the risk is minimal.</li> <li>Supervision efforts from KPP are not optimal</li> </ul>	<ul style="list-style-type: none"> <li>KPP must increase supervision, both persuasive and curative supervision is carried out continuously and continuously so that WPs feel always supervised. YouTubers who do not have an NPWP need to be determined by position. It is also necessary to socialize the risk of non-compliance so that WP will rethink non-compliance.</li> </ul>
d. Risk takers	<ul style="list-style-type: none"> <li>In general, YouTuber WP does not behave risk-taking, especially with the reduction in YouTuber tax rates to be quite affordable.</li> </ul>	<ul style="list-style-type: none"> <li>because the nature of the YouTuber's business is an informal sector whose data has not been accessed by the DGT System, so to minimize risk-taking opportunities, KPP needs to conduct direct supervision in the field, to test the suitability of the</li> <li>YouTuber's WP business in the field with what has been reported. If risk-taking behavior is encountered, law enforcement must be optimally enforced to provide a deterrent effect and become a multiplier effect for other taxpayers to be more compliant in fulfilling tax obligations.</li> </ul>

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From the table above, based on factors that positively affect YouTuber Taxpayer compliance, strategies can be formulated to improve YouTuber Taxpayer compliance, namely by optimizing the implementation of socialization, providing assistance to taxpayers, providing incentives, and carrying out comprehensive supervision. In terms of regulatory policy, DGT needs to collaborate with Google Asia Pacific to provide income data from AdSense. In addition, it is also necessary to establish specific net income calculation norms for YouTubers for uniformity and ease of tax calculation

## 6. Conclusions

Based on the results of research and discussions that have been carried out previously, it can be concluded how the compliance of YouTuber Taxpayers at KPP Pratama Jakarta Tebet and the influence of economic factors and behavioral factors on YouTuber Taxpayer compliance and how strategies to improve YouTuber Taxpayer compliance at KPP Pratama Jakarta Tebet, as follows: Formal Compliance Aspects, in the registration process, There is no validation of the correctness of the business field classification chosen by the YouTuber because currently registration can be done online through e-registration on the pajak.go.id channel, unlike if registration is done offline, taxpayers can conduct counseling first with tax extension officers. In addition, it was also found that there was no agreement on the amount of norms for calculating net income. This is where the need for affirmation from the Directorate General of

Taxes to determine the amount of YouTuber income norms based on PER-17/PJ/2015. This difference will determine how much tax will be charged to YouTubers. This is because each has a different norm, and taxpayers will certainly feel right about their choices based on the principle of self-assessment.

The lack of socialization carried out by KPP Pratama Jakarta Tebet and there are still taxpayers who are confused in calculating taxes and find it troublesome to recapitulate the income obtained. KPP Pratama Jakarta Tebet also has not optimally carried out supervision related to YouTuber taxpayer compliance, namely formal compliance consisting of registration, reporting and payment. This is because it is still difficult to obtain valid or quality data in the framework of the supervision process. The absence of cooperation between the Directorate General of Taxes and Google as the entity that owns the YouTube site regarding YouTuber data and income from Google AdSense makes it more difficult for officers in the field to explore the tax potential of YouTubers.

Material Compliance Aspect, in creative economy or digital economy activities carried out by these YouTubers, there are several aspects of taxation. The taxes payable in this activity are Income Tax (PPH) and Value Added Tax (VAT). The tax obligations of YouTubers currently have no specific arrangements either income norms or the application of tariffs. Thus, the tax payable is the same as the tax obligations of other individual taxpayers. Regarding the Annual Tax Return (SPT), the fiscus considers what is reported by the taxpayer to be correct. To test the correctness of calculating taxes paid up to the reporting process, a comprehensive study will be conducted by the Account Representative after going through the stages of proposing the Priority Watch List submitted every quarter until the research process. In addition, YouTuber's income from endorsements should have been withheld Income Tax by the income provider just like the imposition of taxes for other taxpayers. Unlike in the United States, taxation for YouTubers is specifically regulated in the United States Internal Revenue Law.

Factors Affecting Taxation are economic factors affecting the compliance of YouTuber Taxpayers, especially related to compliance costs, while financial burdens are not an obstacle to the compliance of Youtuber Taxpayers. Behavioral factors affect the compliance of YouTuber taxpayers, especially over individual differences (education and moral level) and minimal risk perception, while assumptions of unfairness and risk takers are not an obstacle to tax compliance

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