

## Analisis Pemenuhan Kewajiban Perpajakan Atas Penghasilan Musisi Internasional Sebagai Wajib Pajak Luar Negeri

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### Abstrak

Penghasilan musisi internasional yang mengadakan konser di Indonesia merupakan potensi penerimaan pajak bagi Pemerintah seiring dengan maraknya aktivitas industri pertunjukkan. Untuk itu diperlukan adanya administrasi pajak yang baik serta penegakan hukum oleh pemerintah. Dalam melakukan analisis, penulis menggunakan pendekatan kualitatif dengan tipe penelitian deskriptif, berdimensi lintas waktu, dan penelitian terapan. Teknik pengumpulan data menggunakan penelitian kepustakaan dan penelitian lapangan, dengan survey yang didukung dengan wawancara mendalam dan observasi.

Hasil dari penelitian ini menunjukkan bahwa terdapat beberapa masalah di dalam pemenuhan kewajiban administrasi pajak atas penghasilan musisi internasional yang mengadakan konser di Indonesia. Variasi model kontrak kerjasama antara pemberi kerja dengan manajemen musisi menyebabkan timbulnya kerancuan dalam hal penentuan subjek pemotong pajak. Dalam perhitungan objek pajak PPh Pasal 26, Penulis juga menemukan unsur penambah penghasilan yang terdapat di kontrak kerjasama yang seharusnya dimasukkan dalam perhitungan.

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International musicians income that received from their concerts in Indonesia is potential tax income for the government. Good tax administration and tax law enforcement were needed by the government in the realizations. In order to make analysis of it, author was using a qualitative approach with descriptive studies, and cross sectional research. Technique of data collecting used were library research and field research, while the research was conducted through survey and supported with in depth interview and observation.

The result of this research shows that there are several problems in the compliance of tax administration held by the employer of international musicians. Variant of performance contracts model resulted in uncertainty in the deciding who's the tax withholder that obliged to withhold Article 26 Indonesian Income Tax Regulation of international musicians' income. Author also found that in calculating the tax object of Article 26 Indonesian Income Tax Regulation additional income clauses that listed in Performance Contract are excluded, which it was supposed to be added.