

# **Analisis Pengawasan Pengenaan Pajak Penghasilan Influencer Social Media Atas Kegiatan Endorsement Di Indonesia = Analysis of Supervision of Income Tax Imposition of Social media Influencers for Endorsement Activities in Indonesia**

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## **Abstrak**

Perkembangan influencer social media saat ini sangatlah pesat. Potensi pajak dari kegiatan endorsement yang dilakukan oleh influencer juga sangat besar, maka dibutuhkan pengawasan yang tepat untuk mengawasi kegiatan endorsement yang dilakukan influencer social media. Penelitian ini menggunakan metode post-positivist, disusun berdasarkan penelitian menggunakan pendekatan kualitatif pengumpulan data untuk keperluan analisis diperoleh melalui penelitian dokumen, studi kepustakaan dan wawancara dengan pihak terkait. Hasil Penelitian menyatakan pengawasan PPh atas kegiatan endorsement di Indonesia masih bersifat manual dan dipersamakan dengan pengawasan WP OP. Hambatan yang bersumber dari WP, Infrastruktur, dan Peraturan membuat Pengawasan tidak berjalan dengan optimal. Oleh karena itu DJP diharapkan dapat memperluas basis data influencer social media dan juga membuat ketentuan perpajakan dan juga pengawasan atas kegiatan endorsement.

.....The development of social media influencers is currently very fast. The potential tax from endorsement activities carried out by influencers is also very large, so proper supervision is needed to oversee endorsement activities carried out by social media influencers. This study uses a post-positivist method, compiled based on research using a qualitative approach to data collection for the purposes of analysis obtained through document research, literature study and interviews with related parties. The results of the study stated that the supervision of income tax on endorsement activities in Indonesia was still manual and equated with the supervision of WP OP. Obstacle originating from WP, Infrastructure, and Regulations make Supervision not run optimally. Therefore, DGT is expected to expand the database of social media influencers and also make tax provisions as well as oversight of endorsement activities.