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**Analisis Yuridis Penerapan Sistem Self-Assessment Pajak Penghasilan terhadap Streamer atas Donasi
Digital pada Platform Tiktok di Indonesia dan Kaitannya dengan Kepatuhan Wajib Pajak**
Ilham Pramana Putra, Florencia Irena Gunawan, S.H., LL.M.(Adv)
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ANALISIS YURIDIS PENERAPAN SISTEM *SELF-ASSESSMENT* PAJAK PENGHASILAN TERHADAP *STREAMER* ATAS DONASI DIGITAL PADA PLATFORM TIKTOK DI INDONESIA DAN KAITANNYA DENGAN KEPATUHAN WAJIB PAJAK

Ilham Pramana Putra

INTISARI

Penelitian ini mengkaji penerapan sistem *self-assessment* Pajak Penghasilan terhadap *streamer* TikTok yang memperoleh penghasilan dari donasi digital melalui mekanisme *coins-gifts-diamonds*, serta kaitannya dengan kepatuhan Wajib Pajak. Metode penelitian yang digunakan adalah yuridis normatif-empiris dengan pendekatan deskriptif analitis. Data primer diperoleh melalui wawancara dengan *streamer* TikTok, sedangkan data sekunder bersumber dari peraturan perundang-undangan, literatur hukum pajak, dan publikasi internasional. Hasil penelitian menunjukkan bahwa penerimaan *streamer* dari mekanisme *coins-gifts-diamonds* merupakan objek Pajak Penghasilan berdasarkan prinsip *substance over form* terhadap Pasal 4 ayat (1) UU PPh. Namun penerapan sistem *self-assessment* menghadapi empat tantangan struktural: ketiadaan *withholding tax*, keterbatasan akses data DJP lintas yurisdiksi, absennya panduan teknis spesifik, dan kesulitan pembukuan. Dalam kaitannya dengan kepatuhan Wajib Pajak, *streamer* TikTok umumnya berada pada posisi *trying to comply* dalam model *compliance pyramid* OECD berkemauan patuh namun terhambat oleh keterbatasan teknis dan kelembagaan, bukan oleh niat mengelak. Ketiadaan panduan teknis dari DJP menjadi faktor kunci yang melemahkan seluruh rantai kepatuhan.

Kata Kunci : Pajak Penghasilan; *self-assessment*; donasi digital; *streamer*; TikTok; kepatuhan Wajib Pajak.

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A JURIDICAL ANALYSIS OF THE IMPLEMENTATION OF THE INCOME TAX SELF-ASSESSMENT SYSTEM FOR TIKTOK STREAMERS RECEIVING DIGITAL DONATIONS IN INDONESIA AND ITS RELATION TO TAXPAYER COMPLIANCE

Ilham Pramana Putra

ABSTRACT

This study examines the implementation of the Income Tax self-assessment system for TikTok streamers who earn income from digital donations through the coins-gifts-diamonds mechanism and its relationship with taxpayer compliance. This research employs a normative-empirical legal research method using a descriptive-analytical approach. Primary data were obtained through interviews with TikTok streamers, while secondary data were collected from statutory regulations, tax law literature, and international publications. The findings indicate that income received by TikTok streamers through the coins-gifts-diamonds mechanism constitutes taxable income under Article 4 paragraph (1) of the Indonesian Income Tax Law, based on the substance over form principle. However, the implementation of the self-assessment system faces four structural challenges: the absence of a withholding tax mechanism, limited cross-border data access for the Directorate General of Taxes, the lack of specific technical guidelines, and difficulties in maintaining accounting records. Regarding taxpayer compliance, most TikTok streamers are positioned at the trying to comply level within the OECD Compliance pyramid. They demonstrate a willingness to comply but encounter technical and institutional barriers rather than intentional tax avoidance. The absence of specific technical guidance issued by the Directorate General of Taxes emerges as the key factor weakening the entire compliance chain.

***Keywords**: Income Tax; self-assessment; digital donations; streamer; TikTok; taxpayer compliance.*