

PUNGUTAN PAJAK PENGHASILAN (PPh) BAGI PENULIS BUKU DALAM KAITANNYA DENGAN ASAS KEADILAN PERPAJAKAN DI DAERAH ISTIMEWA YOGYAKARTA

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INTISARI

Penulisan hukum dengan judul “Pungutan Pajak Penghasilan (PPh) Bagi Penulis Buku Dalam Kaitannya Dengan Asas Keadilan Perpajakan Di Daerah Istimewa Yogyakarta” ini bertujuan untuk mengetahui pelaksanaan pungutan pajak penghasilan (PPh) bagi penulis buku di Yogyakarta serta mengetahui kesesuaian pungutan pajak penghasilan (PPh) bagi penulis buku dengan asas Keadilan Perpajakan.

Penulisan hukum ini berjenis normatif empiris. Pengumpulan data dilakukan menggunakan metode penelitian kepustakaan dan penelitian lapangan. Data dari penelitian tersebut kemudian dianalisis secara deskriptif kualitatif.

Berdasarkan hasil pembahasan, diketahui bahwa : *Pertama*, Penulis buku dapat dikenakan pajak penghasilan atas royalti yaitu PPh 23 dan/atau pajak penghasilan atas pekerjaan yaitu PPh 21 yang pemotongan pajaknya dilakukan oleh pihak penerbit (*withholding tax*). *Kedua*, pajak penghasilan yang dikenakan terhadap penulis buku sebenarnya sudah sesuai dengan asas keadilan perpajakan, tetapi terdapat beberapa faktor di dalam masyarakat yang menyebabkan adanya rasa ketidakadilan perpajakan.

Kata Kunci: Pajak Penghasilan, Penulis Buku, Penerbit, Keadilan

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***INCOME TAX FOR BOOK WRITER IN CONNECTION WITH TAXATION EQUITY
PRINCIPLE IN SPECIAL REGION OF YOGYAKARTA***

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ABSTRACT

This legal writing entitled “Income Tax For Book Writer In Connection With Taxation Equity Principle In Special Region Of Yogyakarta” has purposes to know the implementation of income tax for the book writer in Yogyakarta and to know accordance of income tax for book writer with taxation equity principle.

This legal writing is a normative empirical legal writing. Data collection in this research uses collaborative methods between literature and field research. Data was analyzed by qualitative descriptive analysis.

*The analysis in this legal writing, shows that: **first**, The book writer can imposed on income tax of royalty, that is PPh 23 and/or income tax of employment, that is PPh 21 which income tax for book writer paid by publisher (withholding tax) . **Second**, the income tax imposed on the book writer is in fact in accordance with the tax equity principle, but there are several factors in society that cause the sense unfair of taxation.*

Keywords: *Income Tax, Book Writer, Publisher, Equity*

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