

## ABSTRACT

*This research aim is to describe about how is the regulation and implementation of Income Tax art. 21 for Selebgrams and Youtubers in Indonesia. The type of this research is descriptive qualitative. The technique of collecting data were through non-participant observation and literature review. The validity of the data were used triangulation method. The results showed that (1) Income tax art. 21 of Selebgram and Youtuber in Indonesia is realized by the aspect of equity and Law of Republic Indonesia number 36 of 2008. (2) Income tax art. 21 of Selebgram and Youtuber in Indonesia is not realized by the aspect of certainty. (3) Income tax art. 21 of Selebgram and Youtuber in Indonesia is realized by the aspect of convience (4) Income tax art. 21 of Selebgram and Youtuber in Indonesia is realized by the aspect of economy.*

*Keywords: Selebgram, Youtuber, Income Tax art. 21*

## ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan bagaimana peraturan dan implementasi dari Pajak Penghasilan pasal 21 untuk selebgram dan youtuber di Indonesia. Penelitian ini merupakan penelitian deskriptif kualitatif. Teknik pengumpulan data dilakukan melalui observasi non-partisipan dan studi pustaka. Keabsahan data pada penelitian ini menggunakan triangulasi. Hasil penelitian menunjukkan bahwa (1) Terealisasinya aspek keadilan dan UU No. 36 Tahun 2008 pada PPh 21 Selebgram dan Youtuber di Indonesia. (2) Tidak terealisasinya aspek kepastian pada PPh 21 Selebgram dan Youtuber di Indonesia. (3) Terealisasinya aspek kecocokan / kelayakan pada PPh 21 Selebgram dan Youtuber di Indonesia. (4) Terealisasinya aspek ekonomi pada PPh 21 Selebgram dan Youtuber di Indonesia.

Kata kunci: Selebgram, Youtuber, PPh 21.