Abstrak

Pekerja kreatif seni musik, atau biasa disebut musisi, sebagai salah satu pekerjaan bebas, seringkali mengeluhkan tarif Pajak Penghasilan Pasal 23 atas royalti yang terlalu tinggi dan berpotensi menyebabkan Lebih Bayar pada pelaporan SPT Tahunan. Akhirnya, PER-1/PJ/2023 diterbitkan untuk menurunkan tarif efektif Pajak Penghasilan Pasal 23 atas penghasilan royalti yang diterima atau diperoleh Wajib Pajak orang pribadi dalam negeri yang menerapkan penghitungan Pajak Penghasilan menggunakan Norma Penghitungan Penghasilan Neto. Penelitian ini bertujuan untuk mengetahui dampak yang ditimbulkan atas penerbitan PER-1/PJ/2023. Penelitian ini dilakukan dengan pendekatan penelitian kualitatif deskriptif. Berdasarkan hasil penelitian, diketahui bahwa Wajib Pajak musisi mulai mengalami peningkatan terkait kepatuhan perpajakannya. Namun, dari segi penerimaan negara, masih belum berkontribusi secara signifikan, walaupun jumlahnya meningkat. Hal ini menjadi tugas bagi pemerintah untuk mengkaji dan menerbitkan peraturan turunan secara khusus, serta Lembaga Manajemen Kolektif dan Lembaga Manajemen Kolektif Nasional untuk terus melakukan sosialisasi terkait penurunan tarif efektif Pajak Penghasilan Pasal 23 atas royalti kepada musisi.

Kata kunci: *Royalti, Tarif Efektif, PPh Pasal 23, Musisi, Hak Cipta*

Abstract

Creative workers in music, commonly referred to as musicians, who work as freelancers, often complain about the Income Tax rates under Article 23 on royalties that is too high, which can potentially lead to overpayment during their Annual Tax Return (SPT Tahunan) filings. Consequently, PER-1/PJ/2023 was issued to reduce the effective Income Tax rate under Article 23 for domestic individual taxpayers receiving or earning royalty income and applying net income calculation norms. This study aims to understand the impact resulting from the issuance of PER-1/PJ/2023. The research was conducted using a descriptive qualitative research approach. Based on the findings, it is observed that taxpayer musicians have started experiencing improvements in their tax compliance. However, in terms of state revenue, their contribution remains insignificant despite the increase in their numbers. Addressing this issue becomes the government's responsibility, including reviewing and issuing specific derivative regulations. Additionally, Collective Management Organizations and the National Collective Management Institution should continue raising awareness about the reduced effective Income Tax rate on royalties for musicians.

Keywords: Royalties, Effective rate, Income Tax Article 23, Musician, Copyright