

Potential Analysis of Income Tax Renewues for Endorsement Activities on Social Media (Case Study On Influencers Domiciled In Bali)

Ni Kadek Pingkan Udayani 1*, Nyoman Sentosa Hardika 2, and Ni Nyoman Aryaningsih 3

¹ Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

² Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

³ Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic

Pudayaniz8@gmail.com ^{1*}, sentosahardika@pnb.ac.id ², arya68ningsih@gmail.com ³

Abstract: The existence of influencers which is increasing along with the social media users is a new phenomenon because it is considered convincing by the income earned. The higher the popularity of an influencer, the higher the endorsement rate charged. Income earned in a year from endorsement activities is indicated to exceed Non-Taxable Income (PTKP) so it can be considered as a tax object. This study aims to determine, analyze and explore the potential of income tax revenue for endorsement activities on social media. This type of research is qualitative using a critical study approach. This study analyzes primary data from interviews with 8 influencers that live in Bali. The results of this study indicate the potential of income tax revenue through the endorsement activities by influencers is Rp. 17,834,400.00. It's show that endorsement activities carried out by influencers are one of the potential state tax revenues. The suitability of tax payments for endorsement activities with the provisions of the applicable tax law is not going well, it is hoped that the Government can clarify the regulations regarding the imposition of taxes on endorsement activities in social media to avoid the loss of acceptable tax potential.

Keywords: Income Tax, Endorsement, Influencer.

Article information: Submission to Repository on September 2022

Introduction

Enhancement of the number of internet and social media users in Indonesia means that anyone can easily affect many people, even they can become trendsetters. Lately we often hear the terms influencer and endorsement. Research results published on the website (We Are Social Indonesia, 2021) show that the number of internet and social media users in Indonesia has increased significantly within three years. In 2021, there were 61.8% social media users active in Indonesia with four most actively used platforms being Whatsapp at 88%, Instagram at 84.8%, Facebook at 81.3 % and Tiktok at 63.1% (Digital Indonesia Report, 2022). Endorsement is a promotional strategy carried out by establishing cooperation between business owners and figures who are considered to have a major influence on other social media users. The existence of influencers which is increasing along with social media is a new phenomenon because it is considered in terms of the income earned.

The income obtained from the endorsement activity is a loophole that can be subject of income tax to increase the tax revenue. Reported through the lemon.com site, the rate card of influencers on Instagram with above 100,000 followers is in the range of Rp. 4,000,000.00 – Rp. 6,000,000.00 to post Photo Feeds, Instagram Stories, Instagram Videos and Instagram Swipe Up. This indicates the income that will be received by influencers within one year may exceed the Non-Taxable Income (PTKP) it means can be categorized as a tax object. The tax that can be imposed is not only income tax, but there are indications VAT payable on the delivery of promoted goods or services that must be paid (Nazulfa et al., 2021). However, the taxes regulation is not clear enough to describe the imposition and calculation of income tax on influencers for their endorsement activities, it leads to assume that their endorsement activities on social media platforms are not subject to tax, it impacts the loss of potential tax revenue (Mutmainah et al., 2020).

Based on the phenomenon, it is necessary to conduct further research on potential analysis of income tax renewues and suitability of tax payments on endorsement activities and compared it to the provisions of the applicable tax regulation.

Method

The type of research carried out is qualitative research with a critical study approach. Qualitative research is a research method used to examine objects that have natural properties with results that emphasize meaning rather than generalization (Sugiyono, 2017). This research used a critical study approach to determine the suitability of tax payments on endorsement activities by influencers with applicable tax provisions. This research is located at socialblade.com site and social media Instagram. The time of the study was carried out for six months starting from

February to July 2022. In this study using primary and secondary data sources as well as using the subject and object of research. Techniques in collecting data in this study used interview, observation, and documentation. The sources in this research are 8 influencer that live in Bali, consisting of 2 collage students, 3 full-time content creators/freelancers and 3 entrepreneurs who actively carry out endorsement activities on Instagram and Tiktok. For the validation, this research used triangulation tests consisting triangulation of sources, time, and methods. Data analysis conducted to answer the research objectives is descriptive analysis as well as descriptive and comparative analysis. Descriptive analysis techniques are used to explain potential analysis of income tax renevues, while descriptive and comparative analysis techniques are used to explain suitability of tax payments on endorsement activities and the applicable of tax regulation.

Result and Discussion

• Potential Analysis of Income Tax Renevues carried out by influencers who work as collage students.

Instagram account @Dg is one of the collage students at Bali State Polytechnic majoring in Accounting Department who is starting to actively carry out endorsement activities through social media Instagram since 2018. Goods or products that are often promoted are clothes, bags, shoes, make-up and also food. Bids received for endorsements reach 10-15 times in one month with various offers such as only promoting through Instagram stories, or by posting the promotion in feeds and even posting on both features. The specified rate also varies, namely for promotions through Instagram stories, the tariff is set at Rp. 150,000.00 for promotions through Instagram feeds of Rp. 200,000. to the store for IDR 500,000.00. Instagram account @Ze is also one of the influencers who is currently active as a student at Udayana University. Products that are often promoted are clothing, accessories, bags and sandals. The rate applied is Rp. 500,000.00 for one posting of reels on Instagram, Rp. 800,000.00 for one posting of Instagram feeds with a maximum of 3 items and Rp. 1,200,000.00. The frequency of cooperation offers that are obtained ranges from 5-10 times in one month. Based on that rate it is known there is potential for tax revenue accordance with UU No. 7 Tahun 2021 about Income Tax. The determined rate is 5% of the total income earned minus the Non-Taxable Income (PTKP) so the potential of income tax revenue is Rp1,440,000.00.

Table 1. Calculation of Annual Income Obtained from Endorsement Activities

| Username | Activity | Rate (Rp) | Frekuensi | Income 1 Month (Rp) | Income 1 Year (Rp) |
|--------------|-----------------|-----------|-----------|---------------------|--------------------|
| @Dh | Reels Instagram | 200.000 | 3 | 600.000 | 7.200.000 |
| | Feeds Instagram | 150.000 | 7 | 1.050.000 | 12.600.000 |
| | Visit Store | 500.000 | 2 | 1.000.000 | 12.000.000 |
| Total | | | | | 31.800.000 |
| @Ze | Reels Instagram | 500.000 | 1 | 500.000 | 6.000.000 |
| | Feeds Instagram | 800.000 | 6 | 4.800.000 | 57.600.000 |
| | Visit Store | 1.200.000 | 1 | 1.200.000 | 14.400.000 |
| Total | | | | | 78.000.000 |

• Potential Analysis of Income Tax Renevues carried out by influencers who work as full time content creator/freelancer.

Instagram account @KC is one of the influencers who actively promote on Instagram and Tiktok, goods or products that are often promoted include clothes, bags, sandals and make up. Bids received in a month range from 10-15 times with the specified rate for a single post on Instagram feeds of IDR 500.000,00 for 1 item, reels of IDR 370.000,00 for 3 items, posting on tiktok of IDR 500,000 ,00 for 3 items, and a visit to the store is Rp. 750,000.00. @Shk is also an influencer who works as a freelancer, besides being active in endorsement activities on social media, the informant also works as a model for Balinese makeup. Until this research was conducted the number of followers on social media Instagram reached 22.2 thousand followers. This influencer began to carry out endorsement activities in early 2019 with products or items that are often promoted such as Balinese traditional clothing, Balinese accessories, make up, and food. The rate determined for one promotion on Instagram and TikTok social media ranges from Rp. 500,000 to Rp. 800,000.00 for one post with offers for cooperation that are obtained more than 15 times a month. Based on the rate card that the researcher obtained through the admin from the informant, the rate determined for one post on Instagram reels is Rp. 500,000.00, for one post on Instagram and Tiktok feeds, Rp. 650,000.00 and for store visits, Rp. 800,000. ,00. The last one is @Ecl that also an influencer who promotes goods or products such as traditional

Balinese clothes and Balinese accessories. This influencer began to carry out endorsement activities at the beginning of the COVID-19 pandemic where the content that was broadcast had its own characteristics, namely the clothes used were traditional Balinese clothes. In addition to actively carrying out endorsement activities, another source of income comes from the dance studio he owns. The rate determined for a single post on an Instagram story is Rp. 350,000.00 for 2 items, Rp. 500,000.00 for reels to 3 items, Rp. 450,000.00 to post on Tiktok for 3 items, and a visit to the store of Rp. 900. .000,00. Based on that rate it is known there is potential for tax revenue accordance with UU No. 7 Tahun 2021 about Income Tax. The determined rate is 5% of the total income earned minus the Non-Taxable In-come (PTKP) so the potential of income tax revenue is Rp3.585.000,00.

Table 2. Calculation of Annual Income Obtained from Endorsement Activities

| Username | Aktivitas Posting | Tarif (Rp) | Frekuensi | Penghasilan 1 Bulan (Rp) | Penghasilan 1 Tahun (Rp) |
|--------------------------|--------------------------|------------|-----------|--------------------------|--------------------------|
| @Kc | Reels Instagram | 370.000 | 6 | 2.220.000 | 26.640.000 |
| | Feeds Instagram & Tiktok | 500.000 | 4 | 2.000.000 | 24.000.000 |
| | Store Visit | 750.000 | 2 | 1.500.000 | 18.000.000 |
| Total Penghasilan | | | | | 68.640.000 |
| @Shk | Reels Instagram | 500.000 | 3 | 1.500.000 | 18.000.000 |
| | Feeds Instagram & Tiktok | 650.000 | 5 | 3.250.000 | 39.000.000 |
| | Store Visit | 800.000 | 7 | 5.600.000 | 67.200.000 |
| Total Penghasilan | | | | | 124.200.000 |
| @Ecl | Reels Instagram | 500.000 | 6 | 3.000.000 | 36.000.000 |
| | Feeds Instagram & Tiktok | 450.000 | 2 | 900.000 | 10.800.000 |
| | Store Visit | 900.000 | 7 | 6.300.000 | 75.600.000 |
| Total Penghasilan | | | | | 122.400.000 |

• **Potential Analysis of Income Tax Renewues carried out by influencers who work as entrepreneur.**

Instagram account @GK is one of the influencers who actively promote on Instagram, goods or products that are often promoted include clothes, bags, sandals, skincare and drinks, especially coffee. The total followers on Instagram until this research was conducted were 52.9 thousand followers. In addition to earning income from doing endorsement activities, these influencers get income from several businesses owned such as cafes and clothing sales. The rate determined for a single post on an Instagram story is Rp. 350,000.00 for 1 item, reels of Rp. 750,000.00 for 3 items, feeds of Rp. 500,000.00 for 3 items and shop visits of Rp. 1,000,000. 00. @Eny is also an influencer who works as an entrepreneur, besides being active in endorsement activities on social media, this influencer also has a business in the food sector. Until this research was conducted, the number of followers on social media Instagram reached 202 thousand followers. This influencer began to carry out endorsement activities at the end of 2017 with products or goods that are often promoted such as clothing, accessories, skincare, make up, and food. The rate determined for a single promotion on Instagram social media is IDR 500,000 for Instagram feeds, IDR 800,000.00 for reels for 3 items, and store visits of IDR 1,200,000.00. The last one is @Igw that also an influencer who promotes goods or products such as food clothing, clothing, bags, sandals and accessories. This influencer began to carry out endorsement activities in middle of 2017. Until this research was conducted the number of followers on Instagram social media reached 140 thousand followers. In addition to actively carrying out endorsement activities, other sources of income he has come from his business in the food and prevoled clothing sector. The rate determined for a single post on an Instagram story is Rp. 40.000,00 for 3 items, Rp. 650.000,00 for reels for 2 items, and a visit to the store is Rp. 850.000,00. Based on that rate it is known there is potential for tax revenue accordance with UU No. 7 Tahun 2021 about Income Tax. The determined rate is 5% of the total income earned minus the Non-Taxable In-come (PTKP) so the potential of income tax revenue is Rp6.495.000,00.

Table 3. Calculation of Annual Income Obtained from Endorsement Activities

| Username | Aktivitas Posting | Tarif (Rp) | Frekuensi | Penghasilan 1 Bulan (Rp) | Penghasilan 1 Tahun (Rp) |
|----------|-------------------|------------|-----------|--------------------------|--------------------------|
| @GK | Reels Instagram | 750.000 | 5 | 3.750.000 | 45.000.000 |
| | Feeds Instagram | 500.000 | 2 | 1.000.000 | 12.000.000 |
| | Store Visit | 1.000.000 | 4 | 4.000.000 | 48.000.000 |

| | | | | | |
|------|-----------------|-----------|---|--------------------------|--------------------|
| | | | | Total Penghasilan | 105.000.000 |
| @Eny | Reels Instagram | 500.000 | 3 | 1.500.000 | 18.000.000 |
| | Feeds Instagram | 800.000 | 7 | 5.600.000 | 67.200.000 |
| | Store Visit | 1.200.000 | 2 | 2.400.000 | 28.800.000 |
| | | | | Total Penghasilan | 85.200.000 |
| @Igw | Reels Instagram | 400.000 | 2 | 800.000 | 9.600.000 |
| | Feeds Instagram | 650.000 | 7 | 4.550.000 | 54.600.000 |
| | Store Visit | 850.000 | 5 | 4.250.000 | 51.000.000 |
| | | | | Total Penghasilan | 115.200.000 |

- **Suitability of tax payments on endorsement activities with the provisions of the applicable tax regulation.**

Income earned from carrying out endorsement activities on social media can be taxed in accordance with UU No. 38 Tahun 2008 about Income Tax. The taxation mechanism that can be applied by these influencers can be done in 2 ways. First by using a withholding tax system, second by using a self-assessment system. Withholding tax is a tax collection system that is usually carried out by a third part or employer, if the influencer works under the auspices of management or cooperates with a brand that has permission to collect taxes by its own and has a permit as a Taxable Enterprise. Self assement system is a tax collection system that usually carried out by their self. The suitability of tax payments for endorsement activities when compared to the provisions of the applicable tax regulation has not been going well. Influencer who get offers cooperation with big brands in the application of taxes have been carried out because the income or wages received have been deducted from taxes, but the collaborations that carried out with online shops are not Taxable Enterprise, this has not been implemented because the influencer do not know that the income earned from carrying out endorsement activities is a tax object and must be reported.

Conclusion

From the results of this study, it can be concluded that the potential tax revenue that can be obtained through this endorsement activity is Rp. 17,834,400.00. This total can increase along with the enhancement of influencers in Bali and the total of influencer's audience. This theory is related to rhetorical theory where the ability of an influencer to promote the product or goods offered depends on how the influencer conveys the product or goods to his audience. The number of followers on social media also affects the rate card offered by influencers, the more followers on social media, the higher the rate that will be charged. The change in endorsement rates set by several influencers who became informants in this study is one proof that the more followers you have on social media, the higher the rates for endorsements offered. If the set rate is higher, the income obtained from the endorsement activity will also increase, so that the potential for tax revenue will be even greater. This finding is in line with research conducted by Anggadha & Rosdiana (2020) where the income obtained from doing endorsement activities on social media has a large potential for tax revenue. The tax regulations used as a reference in calculating the amount of income tax that must be paid refer to Law Number 36 of 2008 article 4 concerning Income Tax which is relevant to the results of research conducted by Oktapyani & Purwani (2018).

Acknowledgment

The author would like to thank for all those helped and supported during the process of preparing this journal. And also thank to Dr.Nyoman Sentosa Hardika, SE., Ak., MM and Dr. Dra. Ni Nyoman Aryaningsih, M.M as a lecturer mentor who helped and supported in completing this research.Thank you for all the influencer that have agreed to be informan for this research. In addition, the authors also thank to all my colleagues for their help to improve this article.

References

- Anggadha, F., & Rosdiana, H. (2020). Analysis of Efforts to Increase Social Media Influencers Income Taxes in Endorsement Activities. doi:<https://doi.org/10.31289/jap.v10i2.3094>
- Andi. (Agustus 2021). Indonesia Digital Report. Weaeresocial. <https://andi.link/wp-content/uploads/2021/08/Hootsuite-We-are-Social-Indonesian-Digital-Report-2021.html>

- Amalia, N., Ruslan, A., & Hambali, R. (2019). Kewajiban Perpajakan Selebgram Atas Jasa Periklanan Digital Berdasarkan Sistem Self Assessment, 27. doi:<https://doi.org/10.20956/ag.v27i2.9005>
- Barata, A. A. (2011). Panduan Lengkap Pajak Penghasilan (p. 21). Jakarta: Visimedia
- Campbell, C., & Farrell, J. R. (2020). More than meets the eye: The functional components underlying influencer marketing. *Business Horizons*, 63(4), 469–479. <https://doi.org/10.1016/j.bushor.2020.03.003>
- Casaló, L. V., Flavian, C., & Sanchez, S. I. (2020). Influencer on Instagram: Antecedents and Consequence Of Opinion Leadership. *Journal Of Business Research*. doi:<https://doi.org/10.1016/j.jbusres.2018.07.005>
- Dhanik Sulistyarini, S.Sos., Mc., & Dr. Anna Gustina Zainal, M. S. (2018). Buku Ajar Retorika. In CV. AA. Rizky (Vol. 51, Issue 1). CV.AA.Rizky.
- Frederick, B., & Maharani, A. K. (2021). Eksistensi Media Sosial Pada Masa Pandemi Covid-19. *Jurnal Penelitian Pendidikan Sosial Humaniora*, 6(2), 75–83.
- Hardilawati, W. L., Binangkit, I. D., & Perdana, R. (2019). Endorsement: Meida Pemasaran Masa Kini, 7.
- Hariyanti, N, T. dan A. Wirapraja. 2018. Pengaruh Influencer Marketing Sebagai Strategi Pemasaran Digital Era Modern (Sebuah Studi Literatur). *Jurnal eksekutiv*. Vol 15 (01): 133-146.
- IPSOS. (2018). Dampak instagram pada usaha di indonesia. Ipsos.Com, 1–2. https://www.ipsos.com/sites/default/files/ct/publication/documents/2018-11/instagram_report_bahasa_version.pdf
- Irwansyah, & Athaya, H. F. (2021). Memahami Influencer Marketing Kajian Literatur Dalam Variabel Penting Bagi Influencer, 3. doi:<https://doi.org/10.47233/jteksis.v3i2.254>
- Izza, A. N. (2021). Studi kritis potensi penerimaan Pajak Penghasilan influencer atas bisnis endorsement di Indonesia. <http://etheses.uin-malang.ac.id/id/eprint/29480>
- Joseph , P., Tulung, E. J., & Wangke, S. (2020). Dampak Pemasaran Social Media Terhadap Kinerja Bisnis UMKM Di Manado Masa Pandem Covid-19, 8.
- Junawan, H., & Laugu, N. (2020). Eksistensi Media Sosial, Youtube, Instagram dan Whatsapp Ditengah Pandemi Covid-19 Dikalangan Masyarakat Virtual Indonesia, 4. doi:<https://doi.org/10.30631/baitululum.v4i1.46>
- Ki, C.-W. (Chloe), & Kim, Y.-K. (2019). The mechanism by which social media influencers persuade consumers: The role of consumers_ desire to mimic. *Psychology \& Marketing*. <https://doi.org/https://doi.org/10.1002/MAR.21244>
- Lemon.com. (2020, Juli 16). Retrieved 02 13, 2022, from <https://lemon.cm/articles/cara-mengetahui-rate-card-influencer/>
- Maharani, A. K., & Frederick, B. (2021). Eksistensi Media Sosial Pada Masa Pandemi Covid-19, 6. doi:<https://doi.org/10.32696/jp2sh.v6i2.986>
- Mardiasmo. (2018). In *Perpajakan Edisi Terbaru 2018* (p. 3). Yogyakarta: Andi Offset.
- Maulana, I., Manulang, J. M. br., & Salsabila, O. (2020). Pengaruh Social Media Influencer Terhadap Perilaku Konsumtif di Era Ekonomi Digital. *Majalah Ilmiah Bijak*, 17(1), 28–34. <https://doi.org/10.31334/bijak.v17i1.823>
- Meifitri, M. (2020). Fenomena Influencer Sebagai Salah Satu Bentuk Cita-Cita Baru di Kalangan Generasi Zoomer. *Komunikasiana: Journal of Communication Studies*, 2(2), 84–96. <http://ejournal.uin-suska.ac.id/index.php/komunikasiana/article/view/11772>
- Meina, D., & Setyowati. (2017). Analisis Pengenaan Pajak Penghasilan atas Sosial Media Ifluencer (Selebgram) dalam Kegiatan Endorsement.
- Merliani, N. N., Mangantar, M., Arie, F. V, Manajemen, J., & Ekonomi, F. (2021). Analisis Celebrity Endorser Dalam Menarik Minat Beli Konsumen Pada Pengguna Media Sosial Instagram. *EMBA*, 9(2), 412–418.
- Mutmainah, L. T., Muttaqin, Z., & Rafianti, L. (2020). Implementasi Pengaturan Pemungutan Pajak Penghasilan Terhadap Selebgram Dari Hasil Endorsement, 2. doi:<https://doi.org/10.55129/jph.v9i2.1198>
- Moleong, Lexy. (2022). Metodologi Penelitian Kualitatif. Bandung: PT. Remaja Rosdakarya
- Nasrullah, R. (2016). Blogger dan Digital Word of Mouth: Getok Tular Digital Ala Blogger Dalam Komunikasi Pemasaran di Media Sosial.
- Nazulfa, I., Wulandari, S. D., Lorenza, S. D., & Hidayat, A. (2021). Tinjauan Pengenaan Pajak Penghasilan Atas Aktivitas Endorsement Oleh Influencer di Indonesia, 2. Retrieved from <http://openjournal.un-pam.ac.id/index.php/PIM/article/view/16580>
- Nguyen, N.-T. (2021). The Influence of Celebrity Endorsement on Young Vietnamese Consumers Purchasing Intention, 8. doi:[doi:10.13106/jafeb.2021.vol8.no1.951](https://doi.org/10.13106/jafeb.2021.vol8.no1.951)

- Oktapyani, N. P. A. &, & Purwani, S. P. M. (2018). Tinjauan Yuridis Pengenaan Pajak Penghasilan Terhadap Kegiatan Endorsement Dalam Media Sosial. Program Kekhususan Hukum Administrasi Negara, 6(3), 1–15.
- Patterson, K., Grenny, J., Maxfield, D., McMillam, R., & Switzler, A. (2007). *Influencer: The Power To Change Anything*. McGraw-Hill.
- Peraturan Pemerintah Republik Indonesia No. 46 Tahun 2013 Tentang Pajak Penghasilan Atas Penghasilan Dari Usaha Yang Diterima Atau Diperoleh Wajib Pajak Yang Memiliki Peredaran Bruto Tertentu. 1-130.
- Piliang, Y. A. (n.d.). Masyarakat Informasi dan Digital, 2012. Retrieved from <http://media.neliti.com/media/publications/41503-none-dcf5b5fa.pdf>
- Prihandika, A. P., & Rosameliana, Y. (2016). The Growth of Online Shop and Endorsement at Social Media Support Tax Avoidance: Indonesia Case, 4(2016 ISSN 2320-4044). Retrieved from <http://text2fa.ir/wp-content/uploads/Text2fa.ir>
- Rini, E. S., & Astuti, D. W. (2012). Pengaruh Agnes Monica Sebagai Celebrity Endorser Terhadap Pembentukan Brand Image Honda Vario. Bisma Jurnal Bisnis Dan Manajemen, 6(1), 1–12. www.kapanlagi.com
- Roria, S., & Sari, W. K. (2020). Tinjauan Pengenaan Pajak atas Aktivitas Endorsement Oleh Selebgram di Indonesia. doi:<https://doi.org/10.32897/jsikap.v5i1.472>
- Sandra, M., Nancy, M., William Wells. (2011). *Advertising Edisi 8*. Jakarta: Kencana Predana Media Grup.
- Sinta, T. N., Amalia, N., Ruslan, A., & Hambali, R. (2019). Kewajiban Perpajakan Selebgram Atas Jasa Periklanan Digital Berdasarkan Sistem Self-Assessment. Amanna Gappa, 27(2). <https://mojok.co/red/rame/nafkah/inilah-jumlah-penghasilan->
- Sriwahyuni, A., & Hestaria, H. H. (2021). Urgensi Penarikan Pajak Penghasilan Profesi Youtuber dan Selebgram Sebagai Upaya Mendorong Stabilisasi Perekonomian Pasca Pandemi, 2. Retrieved from <https://ejournal2.undiksha.ac.id/index.php/JPSS>
- Sukarno, Wifasari, S., & Setyawan, B. (2019). Upaya Peningkatan Penerimaan Pajak Melalui Penjualan Berbasis E-Commerce Pada UMKM Kota Tangerang Selatan. Jurnal Mitra Manajemen, 3, 903–917. <https://doi.org/https://doi.org/10.52160/ejmm.v3i9.281>
- Sugiyono.2011. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung. Alfabeta
- Sutrisno, I., & Wiendijarti, I. (2015). Kajian Retorika Untuk Pengembangan Pengetahuan dan Ketrampilan Berpidato. Jurnal Ilmu Komunikasi UPNYK, 12(1).
- Surokim As. (2017). *Internet, Media Sosial, Dan Perubahan Sosial Di Madura* (Surokim As (ed.); 1st ed.). ASPIKOM Wilayah Jawa Timur.
- Urgo,J. (2022). Sosialblade. <https://socialblade.com/instagram/user/>.
- Tellis, G.J. (1998). *Advertising and Sales Promotion Strategy*. Adison-Wasley. Educational Publisher. Inc
- Undang Undang Ketentuan Umum dan Tata Cara Perpajakan Nomor 16 Tahun 2009. (2009). Jakarta: Kementerian Keuangan Republik Indonesia Direktorat Jenderal Pajak.
- Undang-Undang Republik Indonesia No. 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan. 1–224.
- Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan.
- Vikansari, S., & Parsa, I. (2019). Pengawasan Pengenaan Pajak Penghasilan Terhadap Youtubers Sebagai Pelaku Influencer di Platform Media Sosial Youtube, 2. Retrieved from <https://ojs.unud.ac.id/index.php/Kerthanegara/article/view/48101>
- Valerie,E. (2018). Penerapan Pajak Penghasilan 21 Ayat (1) Butir e UU PPh Terhadap Endorser di Aplikasi Media Sosial Instagram.
- Wijaya, F. A., & Sugiharto, S. (2015). Pengaruh Celebrity Endorsement terhadap Purchase Intention Dengan brand Image Sebagai Variabel Intervening (Studi Kasus Iklan Produk Perawatan Kecantikan Pond’S). Jurnal Manajemen Pemasaran, 9(1), 16–22. <https://doi.org/10.9744/pemasaran.9.1.16-22>
- Yulianawati, H. &. (2011, November). Faktor-Faktor yang Mempengaruhi Kemauan Membayar Pajak.