SALAM: Jurnal Sosial & Budaya Syar-i
The Faculty of Sharia and Law UIN Syarif Hidayatullah Jakarta
Volume 13 Issue 1 (2026), Pages: 223-236
DOI: https://doi.org/10.15408/sjsbs.v13i1.53402

HALAL INFLUENCER AND CONTENT CREATOR TAXATION: OBLIGATIONS AND THE MECHANISM FOR CALCULATING PRESUMPTIVE NET INCOME*

Dewi Nawal Fahira[1], Muhammad Illyas Darussalam[2], Suparmin[3], Agus Rojak Samsudin[4]
Al-Zaytun Islamic Institute (IAI AL-AZIS), Indonesia

10.15408/sjsbs.v13i1.53402

Abstract

The development of digital technology has given rise to new professions such as content creators and YouTubers who earn income from digital economic activities, including AdSense and endorsement services. The emergence of these income sources has legal implications, particularly in taxation. This study aims to analyze the application of the Presumptive Net Income Calculation Norm (NPPN) at a rate of 50% on content creators' income and to examine its fairness compared to the actual profit margins obtained. The research method employed is a case simulation, with the object of study being the income of an independent YouTuber derived from AdSense and endorsement activities. The findings indicate that the application of the 50% NPPN provides administrative convenience for taxpayers; however, it does not fully reflect real economic conditions due to the significant operational costs involved in digital content production. Furthermore, for Muslim content creators, tax

---

* Received: January 07, 2026, Revision: January 15, 2026, Published: January 31, 2026.

[1] Dewi Nawal Fahira is a student majoring in Sharia Economic Law (Muamalah) at the Faculty of Sharia, Al-Zaytun Islamic Institute of Islamic Religion, Indonesia. Email Address: dewinawal19@gmail.com

[2] Muhammad Ilyas Darussalam is a student majoring in Sharia Economic Law (Muamalah) at the Faculty of Sharia, Al-Zaytun Islamic Institute of Islamic Religion, Indonesia. Email Address: Muhammadillyass1890@gmail.com

[3] Suparmin is a student majoring in Sharia Economic Law (Muamalah) at the Faculty of Sharia, Al-Zaytun Islamic Institute of Islamic Religion, Indonesia. Email Address: suparminlau19@gmail.com

[4] Agus Rojak Samsudin is a lecturer in Sharia Economic Law (Muamalah) at the Faculty of Sharia, Al-Zaytun Islamic Institute of Islamic Religion, Indonesia. Email Address: agus.rojak@iai.alzaytun.ac.id

obligations intersect with professional zakat obligations as a form of religious responsibility. The integration of professional zakat and taxation may serve as a normative solution for promoting fairness, particularly through zakat as a deduction from taxable income. Therefore, a more adaptive taxation approach is required, one that accommodates the characteristics of the digital economy while remaining aligned with principles of justice from a Sharia perspective.
Keywords: Content Creator; Presumptive Net Income Calculation Norm (NPPN); Professional Zakat

A. INTRODUCTION

In the era of globalization, characterized by rapid technological and digital advancements, societal life has undergone substantial changes, particularly in the ways people communicate and engage in daily activities. Progress in information technology has blurred the boundaries of time and space, enabling individuals to interact easily through various digital platforms. Alongside the rapid growth of the digital economy, professions such as influencers and content creators have emerged as significant sources of income for many individuals. The revenue generated from activities including endorsements, sponsorships, AdSense, and paid content services not only affects the economic well-being of creators but also attracts the attention of tax authorities, as these earnings are considered taxable income that must be reported and paid in accordance with the provisions of the Income Tax Law (PPh).[5]

This development is evident in the emergence of various social media applications such as TikTok, YouTube, and Instagram. Initially, these platforms were primarily used for communication, entertainment, and information sharing. Over time, however, their function has evolved into a medium with economic value, providing new opportunities for individuals to generate income.

In Indonesia, a self-assessment system is implemented, requiring influencers and content creators, as individual taxpayers, to independently calculate, report, and pay taxes on the income they earn. Nevertheless, recent studies indicate that awareness and compliance with these obligations remain relatively low, particularly among millennials and Generation Z, who heavily rely on digital-based income sources[6]. Furthermore, the taxation of influencers and content creators can be conducted through the Presumptive Net Income

[5] Simbolon, C. B., & Sari, D. P. (2024). *Tax Literacy and TikTok Influencer Awareness of Income Tax on Endorsement Activities*. Jurnal Ilmiah Mahasiswa Akuntansi.

[6] Prihatiningtias, Y. W., & Karo Karo, G. N. P. (2024). *The Income Tax Compliance of Social Media Influencers during COVID-19 Pandemic: An Exploratory Study*. JEMA: Jurnal Ilmiah Bidang Akuntansi dan Manajemen.

Calculation Norm (Norma Penghitungan Penghasilan Neto, NPPN) if certain conditions are met, namely when gross income falls below a specified threshold and the use of NPPN is notified to the Directorate General of Taxes (DJP). This method is designed to simplify tax calculations without the need for detailed bookkeeping[7].

Through these digital platforms, many users have leveraged them as sources of income, whether through advertising, digital marketing activities, or product and service endorsements. In addition, revenue can also be generated directly from the platforms themselves in the form of commissions, profit-sharing, or content monetization. This indicates that social media has evolved beyond merely serving as a space for self-expression and has transformed into a digital economic landscape. Consequently, such conditions have given rise to new professions in the digital era, including influencers and content creators. An influencer is an individual who wields significant social media influence, typically characterized by high popularity and a substantial follower base[8]. Meanwhile, Derin et al. (2022) explain that a content creator is a professional who produces content in the form of text, images, videos, or a combination of these formats, which is then published on digital platforms such as YouTube, Instagram, or other social media channels[9].

The emergence of these new income-generating professions inevitably brings legal implications, particularly in the field of taxation. Income derived from digital activities, whether through advertising, endorsements, or platform commissions, constitutes economic revenue and is considered taxable income. In practice, however, awareness and understanding of tax obligations among participants in the digital economy remain relatively low. Many influencers and content creators do not fully comprehend their income status as a taxable object, the applicable tax calculation mechanisms, or the reporting obligations in accordance with statutory regulations. This situation results in suboptimal tax revenue collection from the digital economy sector and creates legal uncertainty in fulfilling tax obligations.

From an Islamic perspective, the provision of services is categorized under the *ijarah bil 'amal* contract, which refers to an agreement for the utilization

[7] Syirat, N. M., Waluyo, & Hermawan, S. (2024). *Implementasi Pemungutan Pajak Penghasilan pada Content Creator di Bawah Umur*. Jurnal Ilmiah Wahana Pendidikan.

[8] Lidya Wati and Evelina Fitrie, "Penggunaan Digital Influencer Dalam Promosi Produk (Studi Kasus Akun Instagram @ Bylizzieparra)" 01, no. 01 (2018): 71–82.

[9] Derin Aypa, Berhama Zega, and Moh Safii, "Perilaku Informasi Content Creator Jejaring Sosial Berbasis Video" 43, no. 2 (2022): 125–37, https://doi.org/10.14203/j.baca.v43i2.886.

of a person's skills or labor in exchange for an agreed-upon compensation. This contract emphasizes principles of honesty, justice, and professional responsibility in its execution [10]. Islamic law is fundamentally closely connected with the principles of social justice within societal life [11].

On the other hand, the growing awareness of the halal economy has encouraged the emergence of content creators who consistently incorporate Sharia-compliant values into their digital activities. However, the emphasis on the halal nature of content and products is often not accompanied by sufficient understanding of fiscal compliance. In fact, adherence to tax obligations forms part of a citizen's responsibilities and reflects the principles of justice and transparency in income management. Therefore, discussing the taxation of halal influencers and content creators through the Presumptive Net Income Calculation Norm (NPPN) approach becomes relevant in bridging the need for legal certainty, administrative convenience, and alignment with the ethical values upheld by participants in the halal digital economy[12].

Although there has been an increasing number of studies on influencer taxation, there remains a research gap in combining the analysis of tax obligations with the practical application of the Presumptive Net Income Calculation Norm (NPPN) in a comprehensive and applicable manner for content creators. Therefore, this study aims to analyze the tax obligations of influencers and content creators and to explain the practical mechanism for calculating taxes through the NPPN framework[13].

Therefore, this study aims to analyze the implementation mechanism of the Presumptive Net Income Calculation Norm (NPPN) for influencers and content creators, simulate tax calculations on income from advertising and endorsements, and examine the aspects of fairness as well as the role of professional zakat for Muslim influencers. The theoretical framework of this

[10] Qisthon, A., Rohmah, S. N., & Fitri, A. A. (2025). Analisis Kualitas Pelayanan Barbershop Terhadap Loyalitas Pelanggan Di Ma'had Al-Zaytun Dalam Perspektif Hukum Ekonomi Syariah Studi Pada Siswa Kelas 12 Rijal Ma'had Al-Zaytun. *Didaktik: Jurnal Ilmiah PGSD STKIP Subang*, *11*(03), 215-228.

[11] Wawan, W., Rohmah, S. N., & Rahim, A. (2024). Implementasi Pancasila Sila Ke 5 di Ma'had Al-Zaytun Berdasarkan Pasal 34 Ayat 2 Undang-Undang Dasar 1945 dan Siyasah Dusturiyah. *JIIP-Jurnal Ilmiah Ilmu Pendidikan*, *7*(10), 11610-11622.

[12] Fadillah, M. R., Yusralaini, & Supriono (2023). *The Compliance Level of Social Media Influencers in Fulfilling Income Tax Obligations in Riau Province*. Accounting Analysis Journal.

[13] Suhartiningsih, A. D., Rahayu, F., & Alfa, M. (2023). *Implementasi Pajak Penghasilan Endorsement Influencer Media Sosial*. Jurnal Akuntansi & Keuangan Unja.

research is developed by referring to several key concepts that are directly relevant to the topic under investigation[14].

B. METHODS

The type of research used in this study is a case simulation with a descriptive-analytical approach. Case simulation is a learning method that uses fictional scenarios to illustrate real-life events, allowing individuals to directly experience challenges and solve problems within a controlled environment. Thus, this case simulation serves to demonstrate the mechanism for calculating income tax for Influencers and Content Creators based on the Net Income Calculation Standards (NPPN).[15]

The subjects of this study consist of a simulated income scenario of a YouTuber who earns revenue from two main sources: digital advertising (Adsense) and product or service endorsement collaborations. The income used in the simulation is hypothetical and designed to represent general conditions commonly experienced by Content Creators on digital platforms. The research data are sourced from secondary materials, including tax regulations governing income tax and the standards for calculating net income, as well as literature such as books and scholarly journals relevant to digital economy taxation and professional zakat from an Islamic economic perspective.[16] The data collection technique was carried out through a literature study. Data analysis was conducted qualitatively by presenting a simulation of tax calculations on a YouTuber's income from Adsense and endorsements based on the NPPN provisions, followed by an analysis of its implementation and the fairness of these norms, including their relevance to the professional zakat obligations of Muslim influencers.[17]

C. RESULT AND DISCUSSION

1. Net Income Calculation Standards (NPPN)

The Financial Education and Training Agency (BPPK) explains that the Net Income Calculation Standards (NPPN) are guidelines issued by the Director

---

[14] Zahira, T., Rohmah, S. N., & Sajali, M. (2025). Implementasi Nilai-Nilai Dasar Pancasila Sila Pertama Berdasarkan Pasal 29 Ayat 1 Undang-Undang Dasar 1945 Dan Siyasah Dusturiyah. *El-Siyasa: Journal Of Constitutional Law*, *2*(2), 92-103.

[15] Creswell, J. W., & Creswell, J. D. (2021). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications.

[16] Sugiyono. (2022). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.

[17] Miles, M. B., Huberman, A. M., & Saldaña, J. (2020). *Qualitative data analysis: A methods sourcebook* (4th ed.). SAGE Publications.

General of Taxes, used to determine the amount of net income[18]. This mechanism aims to simplify administration, particularly for taxpayers who are not yet able to maintain detailed bookkeeping. As a result, the NPPN is often used by professions with irregular income and diverse operational costs, including Influencers and Content Creators. Under this standard, taxpayers only need to record their gross revenue or income and then apply the predetermined NPPN percentage to obtain net income, which serves as the basis for tax assessment.

It should be noted that net income is the income obtained after gross income is reduced by certain expenses as stipulated in tax regulations. These expenses may include operational costs, production costs, or other deductions recognized under the applicable laws and regulations[19]. Meanwhile, gross income refers to all income received or earned by a taxpayer from a business activity or employment within a certain period, before any expenses are deducted.[20] For the calculation mechanism in this case simulation, the research subject is an independent YouTuber with 7 million subscribers. This YouTuber earns income from digital activities, namely Adsense and endorsements, with a total gross income of IDR 4,200,000,000 for the 2025 tax year. To calculate net income, the Net Income Calculation Standard (NPPN) of 50% of gross income is applied. According to the NPPN provisions, net income is determined by multiplying the standard percentage by the gross income. Therefore, the calculation of this YouTuber's net income is as follows:

Annual gross income : Rp. 4.200.000.000.

: NPPN 50% × Rp. 4.200.000.000.

= **Rp 2.100.000.000**

Thus, the net income earned by the independent YouTuber for the tax year amounts to **Rp 2.100.000.000.**

2. Calculation of Taxable Income (PKP)

After determining the net income, it is also necessary to determine the taxable income (PKP). In this simulation, the YouTuber is unmarried (status TK/0), so the applicable non-taxable income (PTKP) is IDR 54,000,000 per year,

[18] Rieska Aprilia, Ni Luh, and Gede Erni, "Analisis Perbandingan Penggunaan Norma Penghitungan Penghasilan Neto (NPPN) Dengan Menyelenggarakan Pembukuan Pada Wajib Pajak Orang Pribadi Pekerjaan Bebas" 11, no. 3 (2021): 910–17.

[19] Universitas Terbuka, "PAJA3331-M1 – Pajak Penghasilan Modul 1," 2025.

[20] Investopedia, "Taxable Income vs Gross Income," 2015.

The calculation is as follows:

Net Income	: Rp. 2.100.000.000	
less Non-Taxable Income (PTKP)	: Rp.	54.000.000
	=	2.046.000.000

Thus, the taxable income (PKP) of the YouTuber amounts to IDR 2,046,000,000.

3. Calculation of Income Tax (PPh) Payable

After determining the taxable income (PKP) of IDR 2,046,000,000, the next step is to calculate the income tax payable using the progressive individual income tax rates as stipulated in tax regulations. The progressive rates mean that taxable income is subject to different percentages at each income bracket. In this simulation, portions of the PKP are taxed at 5%, 15%, and 25%, while the largest portion of PKP exceeding certain income thresholds is taxed at the highest rate of 30%. Applying these tax rates to each income bracket in this case results in a total income tax payable of IDR 557,800,000 for the tax year. Thus, this amount represents the accumulated tax liability, with the highest portion taxed at 30%.

4. Obligation to Record Gross Revenue

Gross revenue, or income, can be defined as all gross earnings received or generated from a business activity, whether sourced domestically or internationally, before any deductions for expenses incurred in earning, collecting, and maintaining that income.[21]

Furthermore, Isoreh (2013) explains that recording gross revenue, or gross turnover, is the activity of systematically collecting transaction data conducted by taxpayers. This recording aims to facilitate the calculation of taxable income as well as the computation of other types of taxes that are the taxpayer's obligation within a specific period[22]. Thus, the recording of gross revenue every month requires taxpayers to record the total income received each month, not just annually. This obligation is not merely administrative but also has a clear legal basis in Indonesian tax regulations.

---

[21] Nur Farahiyah and Bambang Suryono, "ANALISIS EKUALISASI SPT PPH BADAN DENGAN SPT MASA PPN STUDI," 2022, 1–17.

[22] Isroah, "PENGHITUNGAN PAJAK PENGHASILAN BAGI UMKM," *JURNAL NOMINAL* 2 (2013).

Article 28(9) of Law No. 28 of 2007 on General Provisions and Tax Procedures explains that such recording, as referred to in paragraph (2), consists of systematically collected data on gross turnover or gross receipts as the basis for calculating the amount of tax owed, including income that is not subject to tax and/or income subject to final tax.

The provisions regarding the recording of gross revenue do not apply universally to all taxpayers but are aimed at certain individuals who meet the criteria specified in tax regulations. As stated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 54/PMK.03/2021 concerning the Procedures for Recording and Specific Criteria as well as the Procedures for Maintaining Books for Tax Purposes, Chapter 1, Article 2(2)(a), individual taxpayers engaged in business activities or independent professions are permitted to calculate net income using the Net Income Calculation Standard (NPPN).[23]

From these regulations, it is clear that YouTubers who earn income from Adsense and endorsements are considered individual taxpayers engaged in business activities, as these activities generate continuous revenue. Therefore, YouTubers using the Net Income Calculation Standard (NPPN) are still required to record their gross revenue in accordance with tax regulations.

5. Fairness of the 50% Net Income Calculation Standard (NPPN) Rate

The Net Income Calculation Standard (NPPN) is a tax calculation method used by certain individual taxpayers, in which a specific percentage of gross turnover is designated as net income[24]. Under Indonesian tax regulations, one of the standards applied to certain activities is 50% of gross turnover. The purpose of applying this standard is to simplify administration for taxpayers who do not maintain complete bookkeeping. [25]

In the context of YouTubers or influencers, the use of the 50% NPPN means that the government assumes that half of the gross income earned from Adsense and endorsements constitutes net income subject to tax. This approach is general and does not specifically take into account the individual business conditions of each taxpayer. In practice, however, digital content creation

[23] Direktorat Jenderal Pajak, "Peraturan Menteri Keuangan Nomor 54/PMK.03/2021 Tentang Tata Cara Pencatatan Dan Pembukuan Untuk Tujuan Perpajakan," 2021.

[24] Direktorat Jenderal Pajak, "Norma Penghitungan Penghasilan Neto," 2025.

[25] Peraturan Menteri Keuangan Republik Indonesia, "Tata Cara Pencatatan Dan Pembukuan Untuk Tujuan Perpajakan," Kementerian Keuangan RI, 2021.

involves various operational costs, such as production equipment, internet service, electricity, software, and support personnel services [26].

These expenses mean that the actual profit margin earned by YouTubers does not always reach 50% of their gross income. In certain cases, the net income received may fall below the assumed standard, resulting in a tax base that is higher than the taxpayer's actual economic capacity. This raises questions about the fairness of the NPPN rate, particularly in terms of substantive justice, since the amount of tax paid does not fully reflect the taxpayer's real economic situation.[27] However, in other circumstances, the application of the 50% NPPN can actually benefit the taxpayer. If the actual profit margin earned by a YouTuber or influencer exceeds 50% of gross turnover, using the standard results in a taxable income that is lower than what would be calculated using detailed bookkeeping. In this situation, the NPPN serves as a simplification that favors the taxpayer, as the government does not require a detailed accounting of expenses.[28]

The difference between the actual profit margin and the normative margin indicates that the NPPN is not intended to accurately represent the business conditions of each taxpayer, but rather serves as an administrative approach. This aligns with the OECD's view that the use of standards, or presumptive taxes, aims to reduce the compliance burden for small and medium taxpayers, even though it may potentially result in inaccuracies in reflecting their actual economic capacity[29].

From the perspective of tax fairness, this condition can be analyzed through two approaches: administrative justice and substantive justice. Administratively, the 50% NPPN is considered fair because it provides ease for taxpayers who lack the ability or resources to maintain complete bookkeeping. This standard also assists tax authorities in improving compliance and enhancing the efficiency of tax supervision .[30] However, from a substantive perspective, the application of a uniform normative rate has the potential to create unfairness for taxpayers with low actual profit margins. In the context of YouTubers and

[26] Mardiasmo, *Perpajakan* (Yogyakarta: ANDI, 2019).

[27] Adam Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations*, 1776.

[28] Direktorat Jenderal Pajak Kementerian Keuangan Republik Indonesia, "Norma Penghitungan Penghasilan Neto," 2022.

[29] Organisation for Economic Co-operation and Development, *Tax Administration 2021: Comparative Information on OECD and Other Advanced and Emerging Economies* (Paris: OECD Publishing, 2021).

[30] Simon James and Christopher Nobes, *The Economics of Taxation: Principles, Policy and Practice*, 15th Editi (Fiscal Publications, 2022).

influencers who have high cost structures such as content production expenses and creative labor the assumption of a 50% net profit can result in taxation that does not fully reflect the taxpayer's ability to pay [31].

Thus, the fairness of the 50% NPPN rate cannot be assessed absolutely. The standard is fair in terms of administrative ease and efficiency, but it may be less fair substantively when applied to taxpayers with actual profit margins below the normative assumption. Therefore, the choice between using the NPPN or detailed bookkeeping should be adjusted to the characteristics of the business and the taxpayer's economic capacity, including for digital professionals such as YouTubers and influencers.

6. Integration of Professional Zakat

Professional zakat is a form of zakat on wealth levied on income earned from a job or specific expertise, including modern professions that have emerged in the digital era. This zakat is obligatory when the income reaches the specified nisab and haul. Most contemporary scholars set the professional zakat rate at 2.5%, though there is a difference of opinion regarding its basis, whether calculated from gross income or net income after deducting basic needs and operational costs.[32]

In practice, professional zakat is viewed as an instrument of social justice in Islam, aimed at purifying wealth *(tazkiyah al-mal)* while simultaneously distributing it to those who are entitled to receive it. Therefore, zakat carries strong spiritual and social dimensions, distinguishing it from taxes, which are state-mandated obligations used to finance public expenditures in general[33].

Meanwhile, income tax in Indonesia follows a progressive rate system, where the tax rate increases as the taxpayer's taxable income rises. Taxation is based on the principle of ability to pay, so taxpayers with higher incomes bear a larger tax burden. In the context of YouTubers or influencers with substantial earnings, the application of progressive taxation can result in a relatively significant tax burden compared to the fixed rate of professional zakat [34].

---

[31] Richard Abel Musgrave and Peggy Brewer Musgrave, *Public Finance in Theory and Practice* (New York: McGraw-Hill Education, 2021).

[32] Yusuf Al-Qaradawi, *Fiqh Az-Zakah* (Beirut: Mu'assasah ar-Risalah, 2021).

[33] Irfan Syauqi Beik and Laily Dwi Arsyianti, *Ekonomi Pembangunan Syariah* (Jakarta: Rajawali Pers, 2021).

[34] Direktorat Jenderal Pajak, "Tarif Pajak Penghasilan Orang Pribadi," 2023.

The differing characteristics of taxes and zakat place Muslim influencers in a position of having dual obligations: a duty to the state in the form of tax payment, and a duty to religion in the form of zakat payment. Taxes are mandatory under statutory regulations, whereas zakat is obligatory according to Sharia for every eligible Muslim. These two obligations do not cancel each other out; rather, they must be fulfilled concurrently[35].

In the context of Indonesian positive law, the integration of zakat and tax is accommodated through provisions stating that zakat paid through officially recognized institutions can be used to reduce taxable income. This provision is regulated in Law Number 23 of 2011 concerning the Management of Zakat and is reinforced in its implementing regulations. This mechanism provides space for Muslim taxpayers, including influencers, to balance their religious obligations and state obligations in a normative manner.[36] Thus, for Muslim influencers, the integration of professional zakat and taxation can be approached in two ways. First, a normative approach, by paying zakat through officially recognized institutions so that it can serve as a reduction of taxable income. Second, an ethical approach, by fostering the awareness that taxes and zakat have different purposes but complement each other in promoting social justice and community welfare. This approach reflects dual compliance, aligning both with positive law and Sharia principles.

D. CONCLUSION

The development of the Content Creator and YouTuber profession as a primary source of income demands certainty and fairness in the taxation system. The use of the 50% Net Income Calculation Standard (NPPN) provides administrative ease for individual taxpayers who do not maintain formal bookkeeping, including independent YouTubers. Administratively, this policy helps both the state and taxpayers simplify the tax calculation process, particularly for digital economy actors with fluctuating income streams. However, the application of the 50% NPPN does not always reflect the actual economic conditions of YouTubers. In practice, content creators incur various operational costs, such as production equipment, internet services, support personnel, and promotional expenses. These conditions can result in actual profit

[35] Ascarya, *Integrasi Zakat Dan Pajak Dalam Perspektif Ekonomi Islam* (Jakarta: Bank Indonesia Institute, 2022).

[36] Kementrian Agama Republik Indonesia, "Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat," 2022.

margins being either below or above the 50% standard. If the real profit margin is lower, the NPPN may lead to substantive unfairness, as tax is levied based on an assumed net income that exceeds the taxpayer's actual economic capacity.

Beyond taxation, Muslim YouTubers also face the obligation of professional zakat as part of their religious duty. Professional zakat, at a rate of 2.5% of income—whether gross or net, depending on differing scholarly opinions—places Muslim influencers in a position of dual compliance: obligations to the state through taxation and to religion through zakat. The integration of tax and zakat can provide a normative solution, for example, by recognizing zakat as a deduction from taxable income, thus creating a balance between state obligations and justice from a Sharia perspective. In conclusion, the 50% NPPN is relevant as an instrument for administrative convenience but requires evaluation in terms of substantive fairness for digital professions such as YouTubers. A more adaptive approach that considers the characteristics of digital economy businesses, coupled with the integration of Sharia values for Muslim taxpayers, is expected to create a taxation system that is fair, proportional, and sustainable.

REFERENCES

Al-Qaradawi, Yusuf. *Fiqh Az-Zakah*. Beirut: Mu'assasah ar-Risalah, 2021.

Aprilia, Rieska, Ni Luh, and Gede Erni. "Analisis Perbandingan Penggunaan Norma Penghitungan Penghasilan Neto (NPPN) Dengan Menyelenggarakan Pembukuan Pada Wajib Pajak Orang Pribadi Pekerjaan Bebas" 11, no. 3 (2021): 910–17.

Ascarya. *Integrasi Zakat Dan Pajak Dalam Perspektif Ekonomi Islam*. Jakarta: Bank Indonesia Institute, 2022.

Aypa, Derin, Berhama Zega, and Moh Safii. "Perilaku Informasi Content Creator Jejaring Sosial Berbasis Video" 43, no. 2 (2022): 125–37. https://doi.org/10.14203/j.baca.v43i2.886.

Beik, Irfan Syauqi, and Laily Dwi Arsyianti. *Ekonomi Pembangunan Syariah*. Jakarta: Rajawali Pers, 2021.

Creswell, J. W., & Creswell, J. D. (2021). Research design: Qualitative, quantitative, and mixed methods approaches (5th ed.). SAGE Publications.

Direktorat Jenderal Pajak. "Norma Penghitungan Penghasilan Neto," 2025.

———. "Peraturan Menteri Keuangan Nomor 54/PMK.03/2021 Tentang Tata Cara Pencatatan Dan Pembukuan Untuk Tujuan Perpajakan," 2021.

———. "Tarif Pajak Penghasilan Orang Pribadi," 2023.

Direktorat Jenderal Pajak Kementerian Keuangan Republik Indonesia. "Norma Penghitungan Penghasilan Neto," 2022.

Fadillah, M. R., Yusralaini, & Supriono (2023). The Compliance Level of Social Media Influencers in Fulfilling Income Tax Obligations in Riau Province. Accounting Analysis Journal.

Farahiyah, Nur, and Bambang Suryono. "Analisis Ekualisasi Spt Pph Badan Dengan Spt Masa Ppn Studi," 2022, 1–17.

Investopedia. "Taxable Income Vs Gross Income," 2015.

Isroah. "Penghitungan Pajak Penghasilan Bagi Umkm." *Jurnal Nominal* 2 (2013).

James, Simon, and Christopher Nobes. *The Economics of Taxation: Principles, Policy and Practice*. 15th Editi. Fiscal Publications, 2022.

Kementrian Agama Republik Indonesia. "Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat," 2022.

Mardiasmo. *Perpajakan*. Yogyakarta: ANDI, 2019.

Miles, M. B., Huberman, A. M., & Saldaña, J. (2020). Qualitative data analysis: A methods sourcebook (4th ed.). SAGE Publications.

Musgrave, Richard Abel, and Peggy Brewer Musgrave. *Public Finance in Theory and Practice*. New York: McGraw-Hill Education, 2021.

Organisation for Economic Co-operation and Development. *Tax Administration 2021: Comparative Information on OECD and Other Advanced and Emerging Economies*. Paris: OECD Publishing, 2021.

Peraturan Menteri Keuangan Republik Indonesia. "Tata Cara Pencatatan Dan Pembukuan Untuk Tujuan Perpajakan." Kementerian Keuangan RI, 2021.

Prihatiningtias, Y. W., & Karo Karo, G. N. P. (2024). The Income Tax Compliance of Social Media Influencers during COVID-19 Pandemic: An Exploratory Study. JEMA: Jurnal Ilmiah Bidang Akuntansi dan Manajemen.

Qisthon, A., Rohmah, S. N., & Fitri, A. A. (2025). Analisis Kualitas Pelayanan Barbershop Terhadap Loyalitas Pelanggan Di Ma'had Al-Zaytun Dalam Perspektif Hukum Ekonomi Syariah Studi Pada Siswa Kelas 12 Rijal

Ma'had Al-Zaytun. Didaktik: Jurnal Ilmiah PGSD STKIP Subang, 11(03), 215-228.

S imbolon, C. B., & Sari, D. P. (2024). Tax Literacy and TikTok Influencer Awareness of Income Tax on Endorsement Activities. Jurnal Ilmiah Mahasiswa Akuntansi.

Smith, Adam. *An Inquiry into the Nature and Causes of the Wealth of Nations*, 1776.

Sugiyono. (2022). Metode penelitian kuantitatif, kualitatif, dan R&D. Alfabeta.

Suhartiningsih, A. D., Rahayu, F., & Alfa, M. (2023). Implementasi Pajak Penghasilan Endorsement Influencer Media Sosial. Jurnal Akuntansi & Keuangan Unja.

Syirat, N. M., Waluyo, & Hermawan, S. (2024). Implementasi Pemungutan Pajak Penghasilan pada Content Creator di Bawah Umur. Jurnal Ilmiah Wahana Pendidikan.

Universitas Terbuka. "PAJA3331-M1 – Pajak Penghasilan Modul 1," 2025.

Wati, Lidya, and Evelina Fitrie. "Penggunaan Digital Influencer Dalam Promosi Produk (Studi Kasus Akun Instagram @ Bylizzieparra)" 01, no. 01 (2018): 71–82.

Wawan, W., Rohmah, S. N., & Rahim, A. (2024). Implementasi Pancasila Sila Ke 5 di Ma'had Al-Zaytun Berdasarkan Pasal 34 Ayat 2 Undang-Undang Dasar 1945 dan Siyasah Dusturiyah. *JIIP-Jurnal Ilmiah Ilmu Pendidikan*, *7*(10), 11610-11622.

Zahira, T., Rohmah, S. N., & Sajali, M. (2025). Implementasi Nilai-Nilai Dasar Pancasila Sila Pertama Berdasarkan Pasal 29 Ayat 1 Undang-Undang Dasar 1945 Dan Siyasah Dusturiyah. El-Siyasa: Journal Of Constitutional Law, 2(2), 92-103.