



Impact of taxation policy changes on benefits in kind under the harmonization of tax regulations law: Implications for compliance and economic sustainability

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Received Date: January 24, 2025

Revised Date: February 20, 2025

Accepted Date: February 28, 2025

ABSTRACT

Background: In 2021, the Indonesian government enacted the Harmonization of Tax Regulations Law/*Harmonisasi Peraturan Perpajakan* (HPP Law), which introduced several policy changes in taxation, including the taxation of benefits in kind. Benefits in kind, now subject to Income Tax, may lead to complexity regarding the application of value added tax (VAT) on benefits in kind used for personal consumption and gratuitous gifts. This study aims to analyze the changes in taxation policy on benefits in kind following the implementation of the HPP Law, particularly its impact on personal use and gratuitous gifts of benefits in kind already subject to VAT. **Methods:** This research employs a qualitative approach, collecting data through field studies involving in-depth interviews and literature reviews. The findings indicate that the policy change increases administrative burdens for companies, risks of tax bracket shifts for employees, and complexities in determining the correct tax objects among benefits in kind, personal use, and gratuitous gifts. **Findings:** Companies face increased complexity in valuing, reporting, and adjusting payroll systems to include in-kind benefits as taxable income, leading to higher administrative costs and risks of reporting errors. Employees, particularly those in middle to upper-income brackets, may experience higher tax liabilities as in-kind benefits push their taxable income into higher tax brackets, increasing personal tax burdens and affecting Article 21 Income Tax obligations borne by employer. **Conclusions:** The taxation of benefits in kind under the HPP Law introduces complex regulatory challenges for businesses and employees. Increased compliance costs, administrative burdens, and potential tax rate shifts highlight the need for effective policy implementation strategies. **Novelty/Originality of this Article:** This study provides a comprehensive analysis of the intersection between Income Tax and VAT under the new taxation of in-kind benefits—an area that remains underexplored in Indonesian tax policy research.

KEYWORDS: benefits in kind; gratuitous gifts; harmonization of tax regulations law; income tax; value-added tax.

1. Introduction

Taxes have a very significant role in the country's economy because it is the largest source of revenue and financing in the administration of the Indonesian government. The contribution of taxes is vital in supporting Indonesia's state finances and acts as the main source for funding the State Budget (Wardani & Wati, 2018). This statement is supported by the Minister of Finance, Sri Mulyani, who in the Working Meeting on Realization Reporting of Semester 1 of the State Budget FY 2023 reported that state revenues in the

Cite This Article:

Shiga, B. A., & Rosdiana, H. (2025). Impact of taxation policy changes on benefits in kind under the harmonization of tax regulations law: Implications for compliance and economic sustainability. *Journal of Economic Resilience and Sustainable Development*. 2(1), 61-76. <https://doi.org/10.61511/ersud.v2i1.2025.1754>

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state budget in the first semester of 2023 reached a figure of IDR 1,407.9 trillion. IDR 1,105.6 trillion or 54.7% of the total revenue came from tax revenue.

Taxes can be divided into two, namely central and local taxes (Rosdiana & Irianto, 2014). Central tax is a type of tax managed by the central government. Types of central taxes in Indonesia include Income Tax, Value Added Tax, Sales Tax on Luxury Goods, Land and Building Tax for the Plantation, Forestry and Mining Sectors, and Stamp Duty (DDTC News, 2020). Meanwhile, local taxes are types of taxes managed by local governments, be it at the provincial, district, or city level. The types of local taxes in Indonesia include Motor Vehicle Tax, Motor Vehicle Title Transfer Fee, Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Cigarette Tax, Rural and Urban Land and Building Tax, and others (DDTC News, 2020). Central taxes play a role in supporting routine state expenditures and development projects covered by the State Budget. Meanwhile, local taxes play a role in financing various needs at the local or regional level. Each type of tax in Indonesia contributes differently to funding the Indonesian economy, as shown in the data in Table 1.

Table 1. Revenue per type of net tax in 2018-2022 (in billion IDR)

	Non-oil and gas income tax	VAT & STLG	UN	Other taxes	Oil and gas income tax
2018	IDR 685.28	IDR 537.26	IDR 19.44	IDR 6.63	IDR 64.71
2019	IDR 713.11	IDR 531.56	IDR 21.15	IDR 7.68	IDR 59.16
2020	IDR 561.01	IDR 450.33	IDR 20.95	IDR 6.79	IDR 33.03
2021	IDR 643.85	IDR 551.90	IDR 18.92	IDR 11.13	IDR 52.85
2022	IDR 920.36	IDR 687.61	IDR 23.26	IDR 7.69	IDR 77.85
Total	IDR 3,523.61	IDR 2,758.66	IDR 103.72	IDR 39.92	IDR 287.6

Referring to the table above, the highest tax revenue comes from non-oil and gas income tax. Non-oil and gas income tax occupies the first position in obtaining revenue for the state, followed by revenue from value added tax (VAT) & sales tax on luxury goods/*pajak penjualan atas barang mewah* (PPnBM), oil and gas income tax, land and building tax/*pajak bumi dan bangunan* (PBB), and finally other taxes. Based on the Directorate General of Taxes (DGT) Annual Report, it can be concluded that income tax has a very vital role in contributing to state revenue from taxes. Income tax is a tax imposed on tax subjects on income received or earned in one tax year (Siahaan, 2006). Like taxes in general, Income Tax also has a tax object that is subject to the tax. Based on Article 4 paragraph (1) of Law Number 36 Year 2008 concerning income tax law, the tax object of Income Tax is any additional economic capacity received or obtained by the taxpayer, to be consumed or used in increasing wealth. The object can be in the form of salaries, wages, allowances, honorarium, bonuses, pensions, prizes from sweepstakes or work, insurance premiums, business profits, and many more. However, Article 4 paragraph (3) also regulates objects that are excluded from the object of Income Tax, one of which is compensation or reimbursement in the context of work or services obtained by taxpayers or the government in the form of natura or enjoyment.

Natura is an office facility or enjoyment provided by the company to its employees not in the form of money, but in the form of goods. As stated in Article 4 paragraph 3e of the Income Tax Law, this object is not included as an income tax object. However, there is a possibility that the compensation in the form of natura or enjoyment can be taxed because there are certain exceptions in the imposition process. The exception can apply if the person who provides the reward in the form of in-kind or enjoyment is not a taxpayer, a taxpayer subject to final tax, or a taxpayer who uses a special calculation norm (deemed profit) as referred to in Article 15 of the Income Tax Law. The case of the exception can be exemplified by the Office of the Secretary General of ASEAN in Indonesia (Sianipar, 2022). The provider of compensation in the form of in-kind or enjoyment from the Office of the Secretary General of ASEAN in Indonesia is not a taxpayer, so that the compensation provided can be used as an income tax object (Cristin, 2021).

Law Number 7 of 2021 on Harmonization of Tax Regulations is a new law passed by the government together with the House of Representatives on October 7, 2021. Then, this

law was passed by President Joko Widodo on October 29, 2021 and is valid for the 2022 Tax Year. In this regulation, there are several taxation rules that are changed, reduced, and even added. Income tax is one form of tax that has undergone quite a lot of changes in the Harmonization of Tax Regulations Law/*Harmonisasi Peraturan Perpajakan* (HPP Law) (Gutiérrez-i-Puigarnau & Ommeren, 2011).

In-kind tax is one of the new policies contained in the Cost of Goods Sold (COGS) Law (Firmansyah et al., 2022). In the HPP Law, now the provision of compensation in the form of in-kind to employees can be paid for by the employer and included as income for employees. According to the regulation, if the natura or enjoyment provided by the employer to employees is a tax object, then the company can pay for the natura and is obliged to deduct the tax in the calculation of Income Tax Article 21 (Daud et al., 2018). According to him, this result is a positive impact of the imposition of taxes on natura newly stipulated in the HPP Law, as well as supporting labor utility and wage levels. There are several reasons related to the creation of tax on in-kind in the COGS Law, such as the unfairness of tax treatment on in-kind between high level employees and ordinary employees (Fitriya, 2024). Before the existence of this in-kind tax regulation, high-level employees such as commissioners or directors tended to enjoy more in-kind benefits provided by the company such as cars, houses, and other benefits that were not income so they were not taxed (Artz, 2010). However, on the contrary, natura given to ordinary employees is generally an object of income tax and is deducted by ITA 21 (Fitriya, 2022). This tends to disadvantage ordinary employees and benefit high-level employees. In addition, another reason is that there are acts of misuse of corporate tax calculations, namely companies often increase the provision of rewards in the form of in-kind because this can be used as something that can reduce the company's income tax.

Prior to the enactment of regulations containing in-kind items in the COGS Law, in-kind items had become the tax object of value added tax (VAT). The VAT policy is regulated in Article 1A paragraph (1) letter d of Law No. 42 Year 2009 and Article 5 of Government Regulation No. 1 Year 2012 which states that VAT is imposed on self-use and free gifts. VAT on self-use is the VAT treatment of Taxable Goods/*Barang Kena Pajak* (BKP) or Taxable Services/*Jasa Kena Pajak* (JKP) that have the nature of self-use for productive purposes and the nature of self-use for consumptive purposes. The productive purpose of self-use is the use of taxable goods or taxable services that are related to further production activities and are directly related to production, distribution, and marketing activities, such as a cargo ship factory industry that uses its cargo ship production to transport spare parts (Assiddiq, 2023). Meanwhile, the consumptive purpose of self-use relates to the use of taxable goods or services for activities that are not related to production, distribution, or marketing activities, such as a drinking water manufacturer that uses its drinking water products for the consumption of its employees in the work environment (Damayanti, 2005). VAT on free gifts is the VAT treatment of gifts given without payment, both self-produced goods and non-homeproduced goods. Free gifts may include activities to provide samples of promotional products to prospective buyers.

The definitions of in-kind, free gifts and personal use have some similarities in the tax context. Natura is a non-monetary benefit provided to an employee without asking for something in return, while free gifts are also goods or services provided without asking for something in return (Damayanti, 2005). Natura is also used by the giver for various internal purposes, such as being given to employees as part of their job, while self-use occurs when goods or services are used by the giver for personal or internal company purposes. Therefore, in the tax context, in-kind gifts and gratuities are similar in that they do not require anything in return. Meanwhile, in-kind and self-use are similar in that they are used by the giver for internal purposes. Although all three have similarities, the tax treatment given is different, where natura is subject to Income Tax, free gifts and self-use are subject to VAT. In this case, goods or services provided to employees as in-kind may also be the object of VAT if the goods or services are included as taxable goods or services. Therefore, there are several questions that arise regarding whether the delivery of goods to employees

must be subject to VAT on their own use and whether the delivery of goods to other taxpayers is included in the free gift that must also be subject to value added tax (VAT).

Therefore, this research is important to be conducted in order to find out how much impact the making of in-kind tax as an income tax object in the Income Tax Law and the comparison of income tax revenue before and after the making of in-kind tax as an income tax object in the Income Tax Law. In addition, this research also needs to be done to identify what efforts are most appropriate to distinguish in-kind items that can also be considered as free gifts and personal use so that they can become the object of Income Tax and VAT. These efforts need to be made to deal with the complexities that may arise in terms of tax withholding on these three objects.

2. Methods

2.1 Research approach

The type of approach used in this research is qualitative research. A qualitative approach is an approach used to cover information about social phenomena by identifying, describing, analyzing, and describing a phenomenon. According to Creswell (2014), a qualitative approach is an approach or search that aims to explore and understand the meaning given by individuals or groups in a problem or social symptom. In this study, a qualitative approach is used to explore and explain the phenomenon of changes in income tax policy on natura and/or enjoyment in the Harmonization of Tax Regulations Law/ *Harmonisasi Peraturan Perpajakan* (HPP Law) along with efforts that can be made by tax authorities to avoid complexity between deductions for natura by Income Tax and VAT.

In the qualitative research process, to understand related social symptoms, researchers use questions that are general and broad enough (Cresswell, 2014). There are several characteristics of qualitative research, such as data collection by going to the field, interviewing informants, collecting data yourself, using a number of data sources, analyzing data inductively, using theory to understand problems, interpretative, and focusing on problems understood by participants (Creswell, 2009). According to Creswell, qualitative research also has a structure that tends to be more flexible. Therefore, researchers use a qualitative approach so as not to stick to a commonly used structure, and if in the process of collecting data there are still some things that need to be improved, researchers can return to the research framework. In this study, researchers used data collection techniques with in-depth interviews and literature studies. Then, the researcher will use a qualitative approach with inductive data analysis because the researcher does not want to test the theory, but the theory will be used as a tool in providing ideas about the research concepts to be studied.

2.2 Type of research

According to Neuman (2014), there are four types of social research, namely research types based on objectives, research types based on research benefits, research types based on the time dimension, and research types based on data collection techniques. Each type of research has different characteristics and can encourage researchers to understand how the research should be conducted (Djamba & Neuman, 2002). Based on the objectives, this research is a type of descriptive research. Descriptive research is research that describes or describes social phenomena or symptoms that are happening in detail which are described specifically through situations, social settings, and relationships. In descriptive research, the researcher acts as an observer who will observe and then describe the results of the observations that have been carried out. Researchers chose descriptive research because it is in accordance with the objectives of this study, namely to find out about changes in income tax policy on natura and/or enjoyment in the HPP Law and its impact on income tax revenue. In addition, in this study researchers will also find out what efforts can be made to

minimize the risk of complications in the collection of in-kind by Income Tax and VAT since the enactment of the HPP Law.

Based on its benefits, this research is a type of pure research. Pure research according to Neuman (2014) is research that aims purely to research or has an orientation in the academic field and scientific development. Researchers chose this research because it departs from the research objectives that want to examine more deeply the income tax policy on natura and/or enjoyment in the HPP Law. This research can also be used as a reference and research base for further research related to the Analysis of Changes in Tax Policy on Natura After the Enactment of the Harmonization of Tax Regulations Law. Based on the time dimension, this research is a type of cross-sectional research. According to Neuman (2014), cross-sectional research is a type of research that takes one part of the symptoms at a certain time and will not be conducted again at a different time to be compared. Researchers chose cross-sectional research because this research will only be carried out at a certain time, namely from March to May 2024 and will not conduct research again at a different time for comparison.

Based on the data collection technique, this research is a type of qualitative research, which is research conducted by identifying, describing, analyzing, and describing a social phenomenon that will be studied in this research. There are two data sources that will be used in this research, namely primary data and secondary data. According to Agung & Yuesti (2019), primary data is data obtained directly from the source to answer research questions which can come from in-depth interviews, questionnaires, or transaction evidence. Meanwhile, secondary data is data obtained by other people or data from certain institutions. In this study, researchers will use primary data derived from in-depth interviews with several parties, namely tax consultants, the Directorate General of Taxes (DGT), the Fiscal Policy Agency/*Badan Kebijakan Fiskal* (BKF), tax academics, and taxpayers. Meanwhile, secondary data will be obtained from literature studies in the form of journals, books, and data from the annual report of the DGT.

2.3 Data collection techniques

Based on data collection techniques, this research uses qualitative research techniques conducted by literature study and field study through in-depth interviews with several informants. In this study, the literature study was used by researchers in designing a background that contains problems along with data and reports in the form of numbers and policies issued by various institutions. Then, in the literature review and theoretical framework, researchers also use literature studies by using previous research that has a relationship with the topic to be studied in order to provide a basis or research guidelines. In this study, researchers used field studies in the form of interviews which will be used as primary data. Researchers will conduct in-depth interviews with sources that will be conducted online and offline. Before conducting in-depth interviews, researchers will design interview guidelines first. During the interview process, researchers will take notes related to the information conveyed by the interviewees and will record the interview process with prior permission from the interviewees. In-depth interviews will be conducted with several parties, namely the directorate general of taxes (DGT), the fiscal policy agency/*badan kebijakan fiskal* (BKF), tax academics, and taxpayers.

2.4 Data analysis technique

The data analysis technique in this research is qualitative data analysis by conducting in-depth interviews with various sources related to changes in income tax policy on in-kind in the HPP Law. The data obtained from these interviews can be in the form of verbatim or interview transcripts. After collecting data with literature studies and field studies, the next step that needs to be done is to analyze the data that has been collected. According to Neuman (2014), analyzing data is a process of organizing, integrating, and systematically

reviewing patterns and relationships between data using concepts and theories related to the issues discussed.

According to Neuman (2014), there are three types of data in the qualitative data analysis stage. The first data is raw data obtained by researchers from field studies, such as the results of interviews, observing, listening, and other sources. In this study, the first data was obtained by researchers through in-depth interviews and literature studies. In the next stage, the first data needs to be converted into the second data by recording data, such as voice recordings, video recordings, pictures, or even by writing notes. In this study, the second data will be obtained by researchers using three methods, namely video recording (if online), voice recording (if offline), and writing notes. Then, in the next stage, the second data is processed again into third data to be included in the research report. The process of processing the second data into the third data can be done by coding. There are three stages in the coding process, namely open coding, axial coding, and selective coding. The coding process in qualitative data is carried out by grouping data into conceptual categories and arranging temps related to the research topic.

2.5 Sources

The resource persons in this research are the fiscal policy agency, the directorate general of taxes, tax academics, taxpayers, and tax practitioners. Interviews with the fiscal policy agency are needed to obtain information related to the process of formulating in-kind policies in the HPP Law, what is the urgency, impact, and challenges and potentials. In-depth interviews were conducted with Mr. ANF as a Junior Policy Analyst from the Fiscal Policy Agency. Interviews with the DGT are needed to obtain information related to changes in income tax policy on natura and enjoyment in the HPP Law and its impact on decreasing or increasing income tax revenue in 2023. In addition, the DGT is also expected to provide an understanding of the differences in income tax and VAT collection on natura, own use, and free gifts, as well as efforts that can be made to distinguish between the three objects.

Tax academics have comprehensive and very broad knowledge and understanding of taxation, so in-depth interviews with tax academics are needed to obtain academics' views related to changes in income tax policies on natura and/or enjoyment in the Income Tax Law and differences in the collection of natura, own use, and free gifts by Income Tax and VAT. The taxpayer is the party who feels the tax burden, so if there is a change in a policy, of course the taxpayer can feel it. Therefore, in-depth interviews with taxpayers are also needed to obtain views on changes in income tax policy on natura and enjoyment in the HPP Law. In-depth interviews with taxpayers were conducted with Mr. DGR as Key Account Manager of PT XYZ. Tax practitioners can provide insight into how the changes will affect their clients from an administrative and financial perspective. Tax practitioners can also provide information on tax planning strategies that can be adopted by taxpayers to optimize the benefits and reduce the impact of these policy changes (Dewanto et al., 2017). In-depth interviews with tax practitioners were conducted with Mr. IW as a former tax consultant and now as Tax Assistant Manager of PT DSLNG.

3. Results and Discussion

3.1 Background and purpose of tax on in-kind items

Income tax treatment on in-kind items is a new policy contained in the income tax law and will only be enforced in Fiscal Year 2023. The purpose of creating this policy is to reduce the tax ratio, increase state revenue, and create justice. Based on a statement from ANF, the tax ratio in Indonesia tends to fall and stagnate at around 10%-11%. Tax ratio is an important indicator to show the efficiency of tax collection relative to Gross Domestic Product (GDP). This low tax ratio can be caused by various things, such as economic growth, low taxpayer compliance, and tax policies that may not be strong enough to increase the tax ratio. With the creation of new regulations on in-kind in the HPP Law, it is expected to

increase the tax ratio and state revenue by expanding the tax base and adjusting tax rates. The expansion of the tax base is done with the aim of reducing tax avoidance practices. Meanwhile, tax rate adjustments are made by applying fairer tax rates, namely increasing tax rates on higher income groups (Raharjo & Hasnawati, 2023).

Tax on in-kind benefits is one of the significant efforts to broaden the tax base. Prior to the enactment of the income tax law, the cost of in-kind services and enjoyment was not subject to income tax. In other words, income received by employees in the form of in-kind services was previously not counted as part of taxable income. Meanwhile, with the issuance of the new regulations in the Cost of Goods Sold (COGS) Law, the cost of in-kind is now the new tax base. In other words, income in the form of in-kind and enjoyment is now subject to income tax, just like income in the form of money. By including natura as a tax base, the government can broaden the tax base and boost state revenue from taxes, especially income tax. This step is also taken as a strategy to reduce loopholes that could previously be utilized for tax avoidance. Then the tax rate adjustment is carried out by changing the layers of the Individual Income Tax rate, where the highest rate layer is 35% and the lowest rate layer, 5%, which was previously imposed on income of IDR 0-50 million, is changed to IDR 0-60 million. In addition, the Corporate Income Tax rate has also decreased from 25% to 22%. These changes are expected to create fairness and also protect the lower middle class. It is also expected to reduce the tax burden for the lower middle class and provide more space for the lower middle class to improve their welfare without being subject to high taxes. In terms of fairness, tax on in-kind also has a main objective, which is to establish justice.

"One example of this is, if I may say so, a kind of tax avoidance for wealthy individuals... The policy that regulates this is probably set by top management, company owners, famous artists, influencers, and so on, who are the real beneficiaries of this income. If this is not taxed, it's not fair. Because the employees who are given this by the company are taxed with a tax that may end up being higher than the tax burden of the company owners themselves... Yes, that's a bit unfair, isn't it? Because the team of workers and top management do receive a lot of income in the form of natura. That's why the change is clear. We've been formulating this for a long time, and we propose that in-kind benefits be taxed." (AN, 2024)

When viewed from Mr. AN's opinion, it can be said that before the creation of the HPP Law, the upper middle class, such as directors, top management, artists, influencers, and the like tend to benefit more, because the majority of the income they receive is indeed in the form of in-kind, and at that time income in the form of in-kind was not yet taxed (Katz & Mankiw, 1985). Meanwhile, ordinary employees or employees who are in the same company as the upper middle class, can actually be taxed, which when accumulated can be a higher burden than the upper middle class. Therefore, Article 4 paragraph (1) of the income tax law finally states that natura and enjoyment are the object of income tax. This regulation aims to ensure that the income in the form of natura received by the upper middle class can also be taxed fairly.

3.2 Mechanism of withholding tax on in-kind services

With the stipulation of natura and enjoyment as the object of Income Tax, it is important to know that not all types of rewards in the form of natura can be taxed. This is in line with the regulation in Article 4 paragraph (3) letter d of the Income Tax Law which states regarding what forms of in-kind are excluded from the tax object, namely: food, food ingredients, beverages, and or drinks for all employees; natura and/or enjoyment provided in certain areas; natura and enjoyment that must be provided by the employer in the performance of work; natura and enjoyment sourced or financed by the state budget, regional budget, and village budget; or natura and enjoyment with certain types and limits.

The similarity of in-kind treatment between the Income Tax Law and the COGS Law is that these exceptions are still not taxed. The difference is that in the previous law it was not

taxed, while in the HPP Law the five objects are only excluded from the income tax object, but can still be paid by the company. After the stipulation of tax on in-kind in this HPP Law, the withholding mechanism is deducted from the employer. The tax withholding mechanism on natura is highly dependent on the type and position of the natura itself in the context of the transaction or compensation provided. For example, if the in-kind is in the form of health facilities or insurance facilities provided to employees as part of work compensation, then the in-kind will be subject to Income Tax Article 21. Income Tax Article 21 regulates tax withholding on income in the form of salaries, wages, honoraria, allowances, and other payments by any name received by employees. In addition, Mr. AN explained that there are other situations where natura can be taxed under different regulations. For example, in the case of a developer who rents out space in a mall as a pharmacy, where rental payments are made in the form of supplies of medicines and vitamins, this in-kind will be subject to Income Tax Article 4 paragraph (2). Income Tax Article 4 paragraph (2) regulates the final tax on income from certain transactions such as room rental. Thus, tax deductions for this transaction will be made based on the provisions of Income Tax Article 4 paragraph (2), which is a final tax and cannot be credited (Richter, 2006). Then, for other payments such as royalties or services, tax withholding can be imposed under ITA 23. ITA 23 regulates tax withholding on income from capital, service delivery, gifts, and awards other than those that have been subject to ITA 21. Thus, income tax withholding for these in-kind items must be adjusted to the type of transaction and the position of the in-kind item in each specific situation. This shows how important it is to have a proper and in-depth understanding of the applicable tax regulations so that companies can carry out their tax obligations correctly and avoid sanctions due to errors in tax withholding and reporting.

3.3 Tax impact on in-kind

This change in tax treatment of in-kind certainly has an impact on Indonesian society, both positive and negative (Rahayu, 2010). The positive impact is as mentioned earlier, which has the potential to increase state revenue, reduce the tax ratio, and create fairness in tax treatment between the upper middle class and the lower middle class. However, this policy can also pose challenges to individuals and companies.

The impact arising after the enactment of the tax policy on in-kind is not only felt by the company, but also by Individual Taxpayers in a company. The impact of this policy based on Mr. IW's statement for the company is that Income Tax Article 21 will increase. The increase in Income Tax Article 21 can affect the increase in employee tax payments from the company. If the company bears employee taxes, namely ITA 21, the costs that must be incurred by the company will increase as the employee's tax increases. This is due to the addition of natura as part of taxable income, so that the total taxable income of employees will increase. For example, before the HPP Law, if the employee's basic salary was IDR 50 million per month and the company did not need to calculate in-kind, then the tax borne would be less. However, after the creation of the HPP Law, if in-kind gifts, such as official cars, worth IDR 5 million per month are counted, then the company will have to pay taxes for an income of IDR 55 million per month. On the other hand, there is also an increase in administrative burden. This is because the company must compile a new nominative list containing details of the in-kind items given to employees. This can increase the administrative burden because it requires more detailed recording and much more complex calculations for each employee. In addition, the company also needs to ensure that any natura provided has been calculated correctly and reported in accordance with applicable tax provisions.

The impact of the policy based on a statement from Mr. IW for employees is the displacement of tax rate layers. An employee's taxable income can increase with the presence of natura as part of income. This can have an effect on moving the employee's tax rate to a higher tax rate layer. For example, if an employee with an annual income of IDR 200 million was previously subject to a tax rate of 15%. However, with the addition of

natura as income of IDR 60 million, the employee's annual income becomes IDR 260 million. With an income of IDR 260 million, the employee is no longer in the 15% tax rate layer, but is now subject to the 25% tax rate layer. In addition, there is an additional administrative burden. The employee needs to report the in-kind received from the company as part of the income. This can add to the complexity of employees filling out the Annual Tax Return/*Surat Pemberitahuan Tahunan* (SPT) because employees must ensure that all natura received has been recorded in the SPT correctly.

"...it might also be quite noticeable for companies, I think. Because companies have to make adjustments to comply with these new regulations. These new regulations generally affect the payroll systems used by companies. Some companies were late in reporting their monthly income tax returns, especially at the beginning of the implementation of these regulations. And also, yes, there is an increase in monthly income tax payments. If the company bears the tax burden of its employees, the tax costs they incur will automatically increase..." (IW, 2024).

With the in-kind tax, there is a shift in the individual tax rate layer due to the addition of in-kind. This causes an increase in taxable income and can even increase the tax rate. Not only does it burden the employee, but it can also be an additional administrative burden for the company. The company must create new data that includes the employee's salary along with the additional value of in-kind provided to the employee. This process requires adjustments in the payroll and bookkeeping systems, which can increase complexity and administrative costs. However, the negative impact is better considered as a challenge so that companies can be more thorough in adjusting company policies to the current tax provisions. Based on the statements from various sources above, it can be concluded that the impacts arising from the tax policy on in-kind can be seen in Table 2.

Table 2. Impact of tax policy on in-kind items

No	Positive Impact	Negative Impact
1.	Potential to increase state revenue	For the Company Increase Income Tax Article 21 -> company costs increase
2.	Increase tax ratio	Increase company administrative burden -> creation of nominative list and new system
3.	Creating fairness in tax treatment among the community	For Employees Moving the OP income tax rate layer to a higher one
4.	Reducing tax planning to avoid tax	Increase employee's administrative burden -> need to report the in-kind received in Annual Tax Return/ <i>Surat Pemberitahuan Tahunan</i> (SPT)

Despite some challenges or negative impacts in the implementation of the tax policy on in-kind benefits, the majority of companies continue to provide in-kind benefits in the same way as before this policy (Kristal et al., 2011). Mr. DG argues that in his company, employees who receive in-kind benefits, such as official cars, health facilities, or other benefits, do not feel a significant difference in terms of the form or amount of in-kind benefits received after the implementation of this new policy. From the perspective of these employees, the in-kind gifts remain the same as before. This indicates that there is not too much of a change in the company's perspective on in-kind gifts, even though in-kind gifts are now taxable and can have the previously stated impacts.

"Well, not really, maybe that's just my opinion. But I think the provision of benefits in kind as mentioned earlier remains the same, there isn't much change. Perhaps my colleagues in finance or tax are the ones who feel the significant change. Because they need to change the way they report and pay taxes. Surely the way of reporting and paying will change after this policy. I think my colleagues in those fields may experience administrative challenges, as this is still new. They are not yet accustomed to it. But personally, I don't really feel any significant changes." (DG, 2024).

Speaking of impact, there are also challenges for companies in adapting to this policy. If the company has difficulty in adapting, there can be miscalculations and even the imposition of sanctions on the company (Ujiie, 2020). In ensuring that this does not happen, companies need to coordinate well between internal companies, such as in HR, finance, tax, and other fields. In addition, this policy is still relatively new, and will only be implemented in Fiscal Year 2023, so there is no data and evaluation regarding its implementation. Due to the unavailability of information related to the evaluation of the implementation of this tax on in-kind, the Fiscal Policy Agency/*Badan Kebijakan Fiskal* (BKF) has not been able to provide an assessment of the effectiveness of the implementation of this policy. However, in its implementation, the BKF routinely coordinates with the directorate general of taxes (DGT) to suggest assistance to taxpayers by the Account Representative (AR) of the DGT. The assistance can be done to provide an understanding of how to assess tax on in-kind, report it, deduct it, and provide relevant examples. All tax authorities need to routinely supervise and review the implementation of this relatively new policy. The supervision can be carried out by holding meetings with various relevant stakeholders in this policy.

The meeting with stakeholders described by Mr. AN has a very important role, especially in the context of implementing new policies in the field of taxation. The presence of all stakeholders in the meeting is key to ensure that all aspects related to this in-kind policy can be considered comprehensively, especially at a time like this, where the policy is still very new and there has been no evaluation of the DGT's annual report data. The meeting is needed in order to discuss what could potentially be a problem in the future. Then, together, stakeholders in this meeting can discuss solutions to solve the problem. It is also very important to invite the Tax Supervisory Commission to find out about complaints and input regarding the new policy implemented. By having a meeting with all stakeholders of this policy, it is hoped that it can create an inclusive and transparent forum to debate and share arguments related to the issues contained in this new policy so that this policy can be implemented more effectively and efficiently.

3.4 Taxpayer compliance rate after the new in-kind policy

Besides aiming to create fairness in the tax system, this tax policy also has another important objective, which is to increase tax compliance. This is because a high level of tax compliance is a factor that has a significant share in contributing to the increase in state revenue from taxes (Fitriani et al., 2009). One of the reasons why this policy is expected to increase tax compliance is because there are clearer and more detailed regulations related to in-kind as a tax object. Unlike before the enactment of the Harmonization of Tax Regulations Law/ *Harmonisasi Peraturan Perpajakan* (HPP Law), in-kind has not been taxed, thus creating uncertainty and loopholes for taxpayers to utilize in avoiding full tax payments. Therefore, the government seeks to close this loophole by stipulating in-kind as an income tax object in the Income Tax Law and ensuring that all forms of income, whether in the form of money or other than money, are taxed fairly. However, for now, the level of tax compliance related to the change in tax treatment of in-kind cannot be known because as previously mentioned, there is no DGT Annual Report for 2023, so the BKF is also unable to evaluate the level of taxpayer compliance after this change. To know the level of tax compliance after the implementation of the new policy, the tax authority still has to wait for the DGT Annual Report in 2023 first. In order to improve taxpayer compliance or increase taxpayer knowledge about this new policy, socialization and education of taxpayers by the fiscal authority is essential.

3.5 Socialization and education of taxpayers related to tax on in-kind items

Effective socialization and education can ensure that all taxpayers, both Individual and Corporate, have a clear understanding of the new provisions regarding tax on in-kind. With taxpayers who have a good understanding of this new regulation, it can reduce misunderstandings or errors in tax reporting, which then contributes to increasing tax

compliance and state revenue from taxes can also be optimized. It can be concluded that it is true that the socialization and education conducted by the tax authority is relatively very short in terms of timing. This short socialization and education can result in a lack of in-depth understanding among taxpayers regarding new policies, such as this tax on in-kind. Limited opportunities to obtain adequate understanding and information can lead to confusion among taxpayers, such as difficulties in valuing and reporting the in-kind services they receive or provide, which can then lead to reporting errors or even non-compliance. There is clear evidence of the impact of ineffective socialization and education conducted by tax authorities. The lack of understanding of taxpayers caused by the short time of socialization and education by tax authorities related to taxes on in-kind can have an impact on the difficulty of valuation, reporting, and deduction of the in-kind itself. This has an impact on the working hours of employees in the field of tax which increases when approaching the deadline for corporate tax return reporting at Mr. DG's company.

3.6 *Natura, self-use, and free gifts*

Basically, *natura* can be interpreted as a reward or enjoyment in a form other than money given by an employer to its employees or employees. Meanwhile, self-use is the utilization of taxable goods and services in order to fulfill the interests of taxable entrepreneurs who are producers or sellers of such goods and services. The goods used can be self-produced goods or not self-produced goods and the use can be personal or internal (Nurbela, 2006). Meanwhile, free gifts are gifts given by the company without requiring reciprocity. Just like self-use, the goods provided in free gifts can be self-produced or non-produced goods. Free gift can be in the form of giving samples of the company's products to customers as one of the product promotion activities. The three objects have one thing in common, namely that they are rewards in forms other than money that do not require reciprocation. Then, in practice, in-kind is an object of Income Tax, while self-use and free gift of taxable goods and services are objects of value added tax (VAT). The main difference is related to the object to which it is subject. Where the *natura* that is taxed is the subject that receives the *natura*, the self-use and free gift that is taxed is the object of the Taxable Goods and/or Services provided.

With in-kind, out-of-pocket, and free gifts having slightly different definitions and characteristics, there is potential complexity between income tax withholding on in-kind gifts, and VAT withholding on out-of-pocket and free gifts. *Natura*, which refers to non-cash benefits provided to employees, is often faced with uncertainty in its taxation. In addition, the tax policy on *natura* is a relatively new policy, which can cause confusion regarding its deductions. Personal use and free gifts, which also fall under the category of non-cash benefits, have different tax implications even though they look similar. The potential for complexity can arise due to the difference in tax treatment between Income Tax and VAT. Income tax treatment on in-kind benefits is deducted from the value of benefits received by employees. Meanwhile, VAT treatment is imposed on Taxable Goods and/or Taxable Services that are used as personal use or provided free of charge by the company. The difficulty in distinguishing between in-kind, self-use, and free gift may result in the creation of uncertainty for taxpayers in determining their tax obligations. For example, if a company provides vehicle facilities to employees, the company must be able to determine whether the facility is included in the in-kind category that will be deducted by Income Tax, or whether the use of the vehicle is considered as self-use subject to VAT.

"...natura is usually more routine in nature and is given to all employees, such as meal allowances or health facilities. Health facilities can be used routinely whenever needed by employees. However, personal use tends to be more for facilities used by certain people who are not usually directly related to company operations. What are some examples? When a director uses a company car for personal purposes. The company car belongs to the company, right? Not all employees can use the company car. So it's different from

natura. Meanwhile, free gifts are more accidental or incidental in nature, not scheduled. They are given for free. These can be in the form of gifts or special bonuses." (IW, 2024).

Indeed, there is a risk of difficulty in determining the value of tax objects related to income tax and VAT on in-kind items, but the majority of companies that are classified as well established should have no difficulty in implementing this policy because the company already has its own records for each transaction carried out (Tobing, 2023), as stated by Mr. IW above. Therefore, the challenge actually felt by companies is not related to identifying the three objects, but related to administrative issues and also explaining to company employees about this policy and its impact on these employees. It can be concluded that if the company has adequate records related to the valuation of in-kind, personal use, and free gifts, then the company should not experience problems. However, a company will not understand how to make such records related to the valuation and deduction of these three objects if it is not given sufficient socialization and education from the tax authorities. It is very important to socialize the latest tax regulations by conducting regular training for tax and accounting staff. Such training can include seminars, workshops, or online courses organized by taxation experts. In addition, socialization can also be done by providing regular updates on changes to tax regulations on in-kind through social media, internal newsletters, emails, and so on.

However, in practice, the tax authorities have conducted socialization related to changes in tax on this in-kind, but the socialization time can be quite short (Doyle et al., 2022). Based on the statements of Mr. IW and Mr. DG, it is true that the tax office has conducted education and socialization related to changes in the tax treatment of in-kind in this HPP Law. This at least indicates that the tax authority has taken the earliest and most essential step to provide information to taxpayers regarding the latest regulations. Although the socialization has been conducted, there are indications that the socialization provided has not been fully effective or comprehensive, especially if many taxpayers feel that their time to understand the regulation is limited.

"In my opinion, the tax office has already provided education and socialization regarding in-kind benefits. However, the problem lies in the timing of the implementation of these regulations. Many taxpayers feel that the time between the dissemination and implementation is too short, so the time for taxpayers to understand it is limited. As a result, companies experience administrative difficulties." (IW, 2024).

"As far as I remember, the tax authorities, the tax office, did provide information about this. But what I remember most is that I got most of the information about the HPP Law from the internet, from news reports, or from other colleagues. But in my opinion, the socialization was a bit too fast, as it was only socialized when it was about to be implemented, so many people may have struggled to adjust to the policy." (DG, 2024).

Mr. IW highlighted the issue of the time between socialization and implementation of the rules, which is considered too short. This causes taxpayers to feel that they do not have enough time to understand and adjust to the new regulations. This can also have an impact on the lack of readiness among taxpayers, which affects the non-optimal understanding of the new regulations related to in-kind. As a result of this suboptimal understanding, companies may experience administrative difficulties, such as errors in reporting, lack of compliance, or inability to apply the regulations in a timely manner.

Mr. IW suggested that the tax authority should have conducted socialization from a longer time than the implementation of this policy. This is useful for taxpayers to understand this new regulation in depth in sufficient time, so as to reduce the risk of errors in implementation. In addition, sufficient socialization time also allows companies to prepare their internal systems and procedures properly and relevant to the latest regulations. In addition, Mr. IW also believes that if the socialization has not been carried out long enough, then the implementation of this regulation should be carried out at a later

time, after ensuring that the majority of taxpayers really understand and explore the regulation. By giving additional time between socialization and implementation, companies have more opportunities to understand and adjust to the new regulation on in-kind items and reduce errors in tax reporting and withholding. In addition, this regulation is considered quite complicated, because before this change, in the form of self-use and free gifts are included as VAT objects, so there is potential complexity between income tax withholding on in-kind and VAT on self-use and free gifts. As Mr. IW said earlier, the separation of valuation between the three objects is actually quite clear, but not all companies have their own records related to the valuation of the three objects, only well-established companies, so it is necessary to give more time for all companies to adjust to this new regulation.

Then, Mr. IW also said that both parties, namely taxpayers and tax authorities, can benefit if there is sufficient time to understand this regulation. For taxpayers, this party can benefit because with a good and in-depth understanding and careful preparation, taxpayers can implement the regulations more easily and can avoid the imposition of sanctions if there are errors in deduction and reporting. For the tax authority, this party can also benefit because with the time for taxpayers to understand this regulation, the implementation carried out by taxpayers will be more effective and can create a much more accurate tax withholding and reporting, so that it can facilitate the tax authority in the administration and supervision process. Therefore, it is important to conduct socialization and education related to this latest regulation. The socialization should be conducted continuously, not just once, so that taxpayers can continue to update their knowledge and have sufficient readiness in facing regulatory changes. Due to the fact that the socialization is not enough to be done only once, it actually takes quite a long time between the socialization and the implementation of this policy. However, since this policy has already been implemented, the responsibility has now been placed on the taxpayers who must, like it or not, be ready to implement this policy. Companies can also take the initiative to seek information related to this in-kind policy.

Since the tax policy on in-kind has already been established, the company must adjust itself and its resources to keep up with the development of this policy. Such efforts can be made by always monitoring official information related to this tax regulation by searching the news, attending seminars, and training. Companies can also have regular discussions with the tax office where the company is registered to clarify directly about this new regulation. In addition, companies can also form a special team responsible for managing the latest information related to taxation and ensuring the company is always up-to-date with existing policy changes. Based on various information from the sources mentioned earlier, there are several efforts made by tax authorities and companies. First, to ensure a comprehensive understanding by taxpayers of the new policy, the tax authority has conducted socialization and education through seminars, workshops, and educational content published online. Second, the tax authority provides direct consultation services, including regular discussions on the implementation of this policy to minimize potential errors in its application. These efforts reflect the tax authority's commitment to support compliance and proper understanding by taxpayers.

In this regard, taxpayers or companies have also made various efforts to adjust to this policy. First, the company organizes special training programs and workshops for employees, especially those working in finance and tax, to gain an in-depth understanding of the policy changes related to in-kind gifts. This training is often conducted in collaboration with tax authorities to ensure the most appropriate and effective program. Second, companies are proactive in seeking information on the new rules of this policy. While socialization and training from tax authorities are available, companies also seek additional information from trusted sources to ensure a comprehensive understanding and to minimize potential errors in policy implementation. Third, many well-established companies have made adjustments to their information systems to accommodate the changes in the tax calculation of in-kind. This includes software updates and better data integration between departments. Overall, both the tax authorities and companies have

taken various steps and efforts to ensure that this policy is understood and implemented correctly, and to ensure that companies are able to cope with the complexities arising from the policy. Although there are challenges in implementing this policy, taxpayers and tax authorities continue to do everything possible to reduce the difficulties and complexities.

4. Conclusions

With the change in tax policy on in-kind benefits under the HPP Law, there is a risk of administrative complexity for companies, especially in terms of valuation and reporting of in-kind benefits provided to employees. Companies will need to adjust their payroll and bookkeeping systems to accommodate natura as part of taxable income, which may increase administrative costs and the risk of reporting errors. The application of income tax on in-kind gifts may also cause a shift in the tax rate bracket for employees, especially for those in the middle to upper income bracket. The increase in taxable income due to in-kind gifts may push employees into a higher tax rate bracket, increasing their personal tax burden and putting additional pressure on companies that bear employees' Article 21 Income Tax. Furthermore, this policy may also cause conflicts with the VAT treatment of free gifts and personal use. Natura that is subject to income tax may be subject to VAT when used or given away for free, which may add to the complexity of tax regulations that companies must follow.

The difference in tax treatment between Income Tax and VAT may cause difficulties in determining the appropriate tax object. Nonetheless, both the tax authority and the company have taken comprehensive measures in dealing with and implementing the new policy on in-kind tax. Tax authorities have conducted socialization, education, and provided consultation services to ensure a good understanding by taxpayers. On the other hand, companies have also been active in organizing training, seeking additional information, and adjusting their information systems to accommodate this new regulation. The various efforts from both sides demonstrate a commitment to improving compliance and minimizing errors in policy implementation, despite the associated complexity challenges.

Acknowledgements

The authors would like to express their sincere gratitude to the anonymous reviewers for their invaluable comments and insightful suggestions, which greatly contributed to improving the quality and clarity of this manuscript.

Author Contribution

Conceptualization, B.A.S.; Methodology, B.A.S.; Investigation, B.A.S.; Data curation, B.A.S.; Writing – original draft preparation, B.A.S.; Writing – review and editing, H.R.; Supervision, H.R.

Funding

This research did not receive funding from anywhere.

Ethical Review Board Statement

Not available.

Informed Consent Statement

Not available.

Data Availability Statement

Not available.

Conflicts of Interest

The authors declare no conflict of interest.

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