

The Regulation of Personal Income Tax and Its Enforcement For Foreign Workers

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Abstract

Foreign workers who work in Indonesia are required to pay taxes, especially taxes on the salaries they receive. However, tax collectors are often considered to be detrimental to foreign workers, because they reduce the income from their salaries. The aim of this research is to analyze the regulations for imposing salary tax on foreign nationals who work in Indonesian territory and the sanctions that can be given to foreign nationals who do not pay tax from their salaries. The research method in this scientific journal uses a normative juridical approach using data available through Open Source. The results is based on the Tax Harmonization Law, which states that foreign citizens who have obtained work permits can automatically be said to be taxpayers. As for the imposition of PPH 21 income tax for salaries for foreign workers on fixed income, the amount of income subject to tax is in the Minister of Finance Regulation number 101/PMK.010/2016. The legal sanctions for foreign citizens do not pay their salary taxes include fines, interest sanctions and increased tax sanctions. The research contribution is to raise new scientific discipline for more comprehensive regulation of foreign taxpayers.

Keywords: *Tax Regulations; Foreign Workers; Personal Income Tax*

Abstrak

Tenaga kerja asing yang bekerja di Indonesia wajib membayar pajak, terutama pajak atas gaji yang diterimanya. Namun, pemungut pajak kerap dianggap merugikan TKA karena mengurangi penghasilan dari gajinya. Tujuan dari penelitian ini adalah untuk menganalisis peraturan pengenaan pajak gaji terhadap warga negara asing yang bekerja di wilayah Indonesia dan sanksi yang dapat diberikan kepada warga negara asing yang tidak membayar pajak atas gajinya. Metode penelitian dalam jurnal ilmiah ini menggunakan pendekatan yuridis normatif dengan menggunakan data yang tersedia melalui Open Source. Hasil tersebut berdasarkan Undang-Undang Harmonisasi Perpajakan yang menyatakan bahwa warga negara asing yang telah memperoleh izin kerja dengan sendirinya dapat dikatakan sebagai wajib pajak. Adapun

mengenai pengenaan pajak penghasilan PPH 21 atas gaji tenaga kerja asing pada penghasilan tetap, besaran penghasilan yang dikenakan pajak sesuai Peraturan Menteri Keuangan nomor 101/PMK.010/2016. Sanksi hukum bagi warga negara asing yang tidak membayar pajak gaji antara lain berupa denda, sanksi bunga, dan sanksi kenaikan pajak. Kontribusi penelitiannya adalah untuk memunculkan disiplin keilmuan baru untuk pengaturan wajib pajak luar negeri yang lebih komprehensif.

Keywords: Peraturan Pajak; Pekerja Asing; Pajak Pendapatan Pribadi

INTRODUCTION

The Indonesian state is positioned as a developing country at the world level where the state is currently carrying out massive developments and support is needed from the role of the community. The development requires a strong and large State Budget (APBN) in order to carry out development and accountability as a support for development activities for a country. This is done in realizing the independence of a nation by maximizing sources of state revenue, one of which comes from within the country such as income from taxes imposed on the people of Indonesia. Currently, the Indonesian state cannot be denied that in realizing the independence in terms of financing activities or state development that depends on the revenue from tax collection including income tax from a salary received by a person. The existence of sectors in the application of taxes to be patented as a source of state revenue and as an effort for the government to boost the state budget.¹ According to the opinion of the Directorate General of Taxes, tax is a contribution required by a country to the debtor, namely a person to pay, with which taxes have the nature to force based on the provisions of laws and regulations with which a person subject to tax does not get a direct reward.

Tax law can be divided into two such as formal and material tax law, while material tax law can be interpreted as norms that can explain the facts of an event that has occurred and the event must be taxed to a taxpayer with a certain amount in accordance with tax regulations. Meanwhile, what is defined as formal tax law can be interpreted as a regulation in

¹ Hendy Ramadhan, "Pajak Penghasilan Terhadap Tenaga Kerja Asing Sebagai Subyek Hukum Pajak," *Media Iuris* 1, no. 2, 2019, hlm. 267.

implementing a material legal situation into a reality by covering the activities of its implementation of income from income subject to tax as a person's obligation to pay taxes to the obligations of third parties in conducting tax collection to be contributed to the state budget revenue. The existence of state revenues by taxes including income tax or income which is a large state revenue, especially discussed in this scientific journal is income tax or salary.² It is necessary to know that this payroll tax is a tax that must be paid by a Tax Subject on the income received by the subject party in one period per year. This income or salary tax can be charged to a person for the income he has earned per one year to be taxed. Taxes also have a very binding nature and have coercion. The coercion can be seen or implied in the regulation of Article 23 of the 1945 Constitution (UUD) which clearly states that taxes or other levies have a coercive nature that is fully carried out by the state. In addition to its coercive nature, income tax or payroll tax also has an important role as one of the supporting factors of the country's economy as the center of the running of the financial cycle for the poor people of Indonesia.³ The imposition of taxes on foreign nationals is based on the basis of the Taxation Law, especially in Article 3 paragraph 3 of the Regulation of the Director General of Taxes Number PER-43 / PJ / 2011 which states that a taxpayer is a person who has been determined as a taxpayer who has received or can obtain an income from Indonesia or from abroad with an income amount above PTKP.⁴

Tax from this salary is of course most often imposed on someone who works in the industrial sector that takes the most foreign workers, which must be based on Law Number 13 of 2003 concerning Manpower as amended by Law Number 11 of 2020 concerning Job Creation. The regulation also regulates the existence of foreign workers who are defined as foreign nationals who have visas with the status to carry out work in the territory of the

² Tim Redakksi, "Mengintip Perbedaan Gaji Dan Upah: Terlihat Sama Tapi Beda," CNBC Indonesia, 2022, <https://www.cnbcindonesia.com/mymoney/20220808143401-72-361968/mengintip-perbedaan-gaji-dan-upah-terlihat-sama-tapi-beda>.

³ Ricky, "Penaan Pajak Penghasilan Terhadap Warga Negara Asing Yang Menjadi Wajib Pajak Dalam Negeri," *Locus Journal Of Academic Literature Review* 2, no. 2, 2023, hlm.127.

⁴ Dian Dwi Jayanti, "WNA Kena Pajak Penghasilan? Begini Aturannya," Hukum Online, 2023, <https://www.hukumonline.com/klinik/a/wna-kena-pajak-penghasilan-begini-aturannya-c1236/>.

Indonesian state, because the status of foreign nationals works in Indonesia with the aim of getting wages, so that foreign nationals are automatically called foreign workers who have worked in the territory of Indonesia, so that their rights and obligations have been regulated directly and refer to the laws and regulations in Indonesia, especially regarding labor laws and laws regarding taxation, including tax regulations. With the existence of regulations at the level of the law to the regulations of the directorate general regarding taxation, it is clear that foreign nationals are tax subjects in the territory of Indonesia for their profession or work which earns income from providing services or labor within the territory of Indonesia, so that for income which in this scientific journal is called salary, the salary is required to be subject to income tax.⁵ However, the existence of these regulations still cannot be understood more deeply by a foreign citizen so that it is not uncommon to cause legal problems that arise in the field of taxation, especially for taxpayers as foreign citizens who become taxpayers are actually considered detrimental, because collecting taxes from the government is actually considered to reduce the income of a foreign citizen. Paying income tax or salary, even though what needs to be known is that the purpose of collecting taxes is not to reduce the income owned by foreign taxpayers, but to be intended to fill or help the APBN and APBD which are managed by the state and used as much as possible for the public interest. Because of the explanation above, the author will raise several issues such as how are the arrangements for the imposition of salary tax on foreign nationals who work in Indonesian territory? And how are the sanctions that can be given to foreign nationals who do not pay taxes from their salaries? looking deeper into the legal strength and potential problems of the imposition of salary tax on foreign nationals who have worked in Indonesian territory.

RESEARCH METHODS

Research methods which are law-based are basically scientific activities carried out based on a scientific method, systematized and have certain thoughts that intend to seek material

⁵ Imam Agus Faisol and Emi Rahmawati, "Analisis Persepsi Wajib Pajak Dan Implementasi Undang-Undang Cipta Kerja Segmen Kemudahan Berusaha Bidang Perpajakan," *InFestasi* 18, no. 1, 2022, hlm.22.

and formal truth on the basis of science.⁶ According to the views of Erlies Septiana Nurbani and Salim HS, the legal research method is a research that can examine and be able to analyze it in terms of legal norms and regulations.⁷ Because of this opinion, the author applies a research method in the scientific journal that the author writes using normative juridical research methods. Research with this normative juridical method uses data that can be obtained through open sources both from book literature, legal scientific journals, accredited media, and national legal regulations. After all information data has been collected, the author in conducting this research will conduct legal analysis and conduct qualitative evaluations by breaking down information into sentences that are structured, sequential, reasonable, consistent, and effective which will later be explained descriptively analytically in the form of legal writing.

DISCUSSION

Legal Basis for the Imposition of Salary Tax on Foreign Citizens Working in Indonesian Territory

The legal basis can be interpreted as the provisions of the legislation that will underlie an application of an action from the implementation of the imposition of tax collection to a person who is subject to the status of a taxpayer by the organization of a body or person so that it cannot be known the limits of tax imposition, the position of the status of the person who is taxed to the enforcement of penalties against the status of taxpayers by not paying taxes in accordance with the provisions of tax law.⁸ The legal basis for the imposition of salary tax imposed on foreign nationals is based on Law Number 7 of 1983 concerning Income Tax which is currently undergoing changes such as Law Number 2 of 2022 concerning Job Creation and Law Number 7 of 2021 concerning Harmonization of Tax Regulations. The subject of tax law can be subject to the value of the tax amount if he has received or has obtained one of the results

⁶ Maiyestati, *Metode Penelitian Hukum*, Padang: LPPM Universitas Bung Hatta, 2022, hlm.17.

⁷ Deassy J.A. Hehanussa and Mergi Gladies Sopacua, *Metode Penelitian Hukum* (Bandung: Widina Bhakti Persada Bandung, 2023, hlm.16.

⁸ Sayap Bening, "Hukum Dasar Dan Dasar Hukum," Sayap Bening, 2022, <https://bantuanhukum-sbm.com/artikel-hukum-dasar-dan-dasar-hukum>.

of the salary that has been given by someone to him because the taxpayer has worked which will eventually be taxed.⁹ The imposition of income tax is part of a component that has become an important source of income from the State Budget (ABPN) which on average per portion of tax revenue reaches more than 30%, the source of tax collection is inseparable from the collection of salary taxes from workers who come from foreign workers, where before the tax collection of foreign nationals is required to obtain a permit in writing from officials who have the authority to issue work permits in Indonesian territory where the permit is often referred to as IMTA or its extension is Permit to Employ Foreign Workers.

The legal basis of acceptance to work for foreign workers is based on Government Regulation Number 34 of 2021 concerning the Use of Foreign Workers, which states that foreign workers can only be employed by employers within a predetermined time by showing competence in accordance with the work they are doing. After foreign nationals get permission to work in earning income, they can be taxed based on the legal provisions of Article 4, which states that foreign nationals who have been granted permission to become foreign workers can automatically be subject to domestic taxation from the salary they receive or obtain from working in Indonesia, provided that the foreign workers have significant expertise in working by not forgetting the provisions that have been included in the rule of law and the permit is valid for four years to be taxed which is calculated since a person or group of people becomes a tax subject. Foreign nationals who are made the subject of tax law have been regulated in the rule of law as outlined in Article 3 paragraph 3 of the Regulation of the Director General of Taxes Number PER-43 / PJ / 2011 which states that a taxpayer is someone who has the status of a domestic taxpayer if the person has earned or has earned income sourced from Indonesia or from abroad with the amount of income above PTKP eating can automatically be taxed from the salary of the foreign national.¹⁰

⁹ Tim Hukum Online, "Dasar Hukum PPH Dan Sejumlah Ketentuan Yang Berlaku," Hukum Online. Com, 2022, <https://www.hukumonline.com/berita/a/dasar-hukum-pph-dan-sejumlah-ketentuan-yang-berlaku-lt62ac166b9710f/>.

¹⁰ Dian Dwi Jayanti, "WNA Kena Pajak Penghasilan? Begini Aturannya." <https://www.hukumonline.com/klinik/a/wna-kena-pajak-penghasilan-begini-aturannya-cl236/>

Another opinion relating to the status of foreign nationals, then foreign countries which have earned income from or Indonesia, foreign nationals can be subject to or can be burdened with tax obligations and they are included in the income tax subject. Determination of taxpayer status to foreign countries is also related to the international tax law system which is a norm that has regulated taxation due to a foreign element both regarding the object and the subject of tax law. The relationship with the existence of a person or group of foreign nationals is closely related to the existence of local tax collection in a country, it is based on the principle of sources or income obtained from a country. If the source is in Indonesia then, it can be said that the country concerned has the right to impose taxes on anyone including foreign nationals who have received an income from the place or source of income. In addition, it also applies to the principle of residence, which is the principle that has been based on a person's place of residence including foreign nationals. A country can tax all residents or residents of a country concerned for all their income, regardless of their nationality including foreign nationals by earning income in the territory of Indonesia.¹¹

The tax is indicated by the calculation of net income, the inclusion of continuous figures, the determination of taxable income, and the determination of unpaid income based on the principle of residence determining the tax subject. Depending on the status of residence and domicile, a municipality is taxed on a person living in its territory. Based on this principle, items related to taxation are grouped such as SPDN and SPLN. The section focuses on the physical presence (for individuals) and status of companies that employ labor from foreign nationals or reside in Indonesia. In addition, separate services for taxpayers are organized, which are divided into full taxation services for SPDNs and limited taxation services for SPLN.¹² The basis for calculating taxable income for foreign nationals who have taxpayer status and work in Indonesia and have taxpayer status can be seen in the Minister of Finance

¹¹ Petra Agung Pradhana, "Tinjauan Yuridis Terhadap Konsep Pemungutan Pajak Penghasilan Atas Warga Negara Asing Di Indonesia," *Jurnal Bedah Hukum* 3, no. 1 (2019), hlm. 16.

¹² Mustaqiem, *Perpajakan Dalam Konteks Teori Dan Hukum Pajak Di Indonesia* (Yogyakarta: Buku Litera Yogyakarta, 2014, hlm.37.

Regulation Number 48 of 2023 concerning Income Tax, it is stated that income tax Article 21 is a tax that can be directly related to the existence of work received with the work generating money in the form of salary in any form which has been received by foreign workers as a person taxpayer who has worked in the territory of Indonesia. As for the imposition of income tax PPH 21 for salaries and allowances for foreign workers in a fixed income where the amount of income subject to tax according to the regulation of the minister of finance number 101 / PMK.010 / 2016 concerning Adjustment of the amount of non-taxable income for unmarried foreign workers is taxed if the foreign worker earns Rp.54 .000.000, - or more than that to be obliged to report the tax to the ministry of finance, but will be added again each person if the foreign worker is married in Indonesia, the addition of each person to Rp.4.500.000, - which in addition only includes three additional people in each family who have carried out the marriage. The collection of income tax in the form of salary is a subjective tax, which can be interpreted as a tax that has relied on the subject aspect only. Income tax from this salary pays attention to the aspects of the ability to pay (abilroi so payy) of the taxpayer who pays it, especially in this journal is a foreign labor worker. The percentage of layers of income tax imposition from salaries that have been obtained such as income with a salary amount of Rp.54,000,000, up to a salary income of Rp.60,000,000, - per year can be subject to a progressive tax of five percent. The second layer that can be taxed against workers who are foreign nationals whose income is Rp.60,000,000, - up to Rp.250,000,000, - per year then, can be subject to progressive tax at fifteen percent of the salary. The third layer that can be taxed on workers who are foreign nationals whose income is Rp.250,000,000, - up to Rp.500,000, - per year then, can be subject to income tax at twenty-five percent of the salary. The fourth layer that can be taxed on workers who are foreign nationals whose income is Rp.500,000,000,- up to an income of Rp.5,000,000,000.- per year can be subject to a progressive salary tax of thirty percent. The fifth layer that can be taxed on workers who are foreign nationals whose

income is Rp.5,000,000,000, - up to and above, can automatically be taxed at thirty-five percent per year to foreign workers or foreign nationals who have worked in the territory of Indonesia.¹³

Foreign nationals who have been determined as taxpayers will be subject to Income Tax only on the basis of income earned or received while or as working in Indonesia where, foreign nationals as foreign workers must first submit applications submitted to the Director General of Taxes in the local area. The head of the tax office where the name of the head of tax administration exists, based on the results of the search, provides a letter of support or provides a letter of refusal if the conditions are not met. Furthermore, foreign nationals declare their income honestly through annual declarations on the basis of income earned or received in Indonesia, if supporting documents are provided upon request. Before declaring their income, expatriates calculate their income in accordance with the laws and regulations that are directly related to income tax.¹⁴ That way it can be drawn in outline that foreign nationals who have worked in the territory of Indonesia who have been granted work permits from the relevant ministries can be used as tax subjects and are subject to income tax from the salary they receive in a service activity or employee activity in a company based on tax laws and regulations such as Law Number 7 of 2021 concerning Harmonization of Taxation, which states that foreign workers who have been granted permission to become foreign workers can automatically be imposed as taxpayers, Regulation of the Director General of Taxes Number PER-43/PJ/2011 of 2011 and Regulation of the Minister of Finance Number 48 of 2023 concerning Income Tax, states that income tax Article 21 is an income tax that is directly related to the work that has been received with the work generating money in the form of salary in any form which has been received by foreign workers as a taxpayer who has worked in the territory of Indonesia. As for the imposition of income tax PPH 21 for salaries and allowances for foreign workers in fixed income where the amount of income subject to tax in the regulation of the minister of

¹³ Online, “Dasar Hukum PPH Dan Sejumlah Ketentuan Yang Berlaku.” <https://www.hukumonline.com/berita/a/dasar-hukum-pph-dan-sejumlah-ketentuan-yang-berlaku-lt62ac166b9710f/>

¹⁴ Nuryadi Mulyodiwarno, *Catatan Tentang Ketentuan Pelaksanaan Undang-Undang Perpajakan* (Depok: Gramedia Pustaka Utama, 2021, hlm.32).

finance number 101 / PMK.010 / 2016 concerning Adjustment of the amount of non-taxable income for foreign workers.¹⁵

Legal Sanctions for Foreign Citizens Who Do Not Pay Taxes From Their Salaries

The resources for financing the state in carrying out development and organizing government activities in distributing assistance to the community are derived from community taxes, especially income tax, which is very possible as well as showing the independence of development from the Indonesian state from year to year so that it cannot be denied that taxation-related revenues from year to year have increased. To maintain the increase in state revenue from the collection of income tax, one of which is in the form of salaries from foreign nationals, it is necessary to comprehensively regulate tax law which is not necessarily a source of ABPN revenue but also a form of responsibility and togetherness of all people in Indonesia to jointly build conscious efforts in carrying out tax payment obligations.¹⁶ Conscious efforts from the community will be accompanied by the collection of income tax in the form of salaries which are collected by the Director General of Taxes. The most effective collection of income tax can be done by reporting NPWP and depositing taxpayer money. However, if this method is still considered ineffective or tends to be taxpayers do not want to pay taxes from their income, it can be subject to sanctions that will inevitably be accepted by foreign taxpayers who are not cooperative in paying taxes from the salaries they have received marked by taxpayers not reporting or not paying them, the sanctions can be in the form of fines, sanctions of increased interest or sanctions in the form of administrative warnings.¹⁷

¹⁵ Muhamad Surahman et al., "Analisis Peran Notaris Dan Keabsahan Akta RUPS Yang Dilakukan Melalui Media Telekonferensi," *Jurnal Hukum* 20, no. 1, 2023, hlm. 273.

¹⁶ Boiziardi AS and Meita Lefi Kurnia, "Penerapan Sanksi Administratif Bagi Wajib Pajak Yang Terutang Pajak Bumi Dan Bangunan Perkotaan Pada Kantor Dinas Pendapatan Daerah Kota Padang," *Unes Journal Of Swara Justisia* 7, no. 2, 2023, hlm.21.

¹⁷ Jeremi Alessandro, Said Aneke R, and Fonnyke Pongkorung, "Sanksi Administrasi Bagi Wajib Pajak Yang Lali Membayar Pajak Dalam Perspektif Hukum Perpajakan Di Indonesia," *Hukum Ihwal* 2, no. 1, 2021, hlm. 2.

This sanction is clear evidence of law enforcement in the field of tax law, especially for foreign nationals who do not pay taxes from salaries earned while working in Indonesian territory, which we know that tax law enforcement is something that must be done by the state which is represented by its implementation at the Directorate General of Taxes which will implement law enforcement. Taxpayer violations, especially for foreign nationals, can be caused by ignorance of the rules that apply in Indonesia or deliberate not to pay taxes to the state so that obstacles occur which can be caused by the taxpayer community itself or because of the taxpayer's efforts to hide so that it makes tax collection difficult. Sanctions can be interpreted as a form of reward for actions taken by foreign nationals who do not pay taxes from their salaries. These sanctions can be applied to foreign workers in accordance with the rule of law to ensure that their actions must be in line with the norms or rules of law that apply. The sanctions from taxation can be in the form of administrative sanctions and criminal sanctions imposed on any person or group of people who have violated the tax law that has been clearly regulated in the rule of law. Tax sanctions as a guarantee that the rules of the legislation regarding taxation must be obeyed by foreign nationals or sanctions from taxation rules as a preventive effort so that a person or group of taxpayers does not commit violations of tax law in force in Indonesia.¹⁸

Foreign nationals who have been designated as foreign workers will automatically become tax subjects with the obligation to be able to pay taxes to the state with the intermediary of the directorate general of taxes. The tax payment is one of the efforts to encourage contributions in supporting state spending every year. Which will be intended in carrying out infrastructure development, education and others whose money will be maximized for the welfare of the Indonesian people, therefore the central and local governments impose several provisions of sanctions on citizens and foreign nationals who do not obey to make income tax payments that have been received in accordance with the rules of law relating to taxation. Sanctions for foreign nationals who are determined to be taxpayers if they do not report or do

¹⁸ Hendy Ramadhan. "Pajak Penghasilan Terhadap Tenaga Kerja Asing Sebagai Subyek Hukum Pajak." *Media Iuris* 1, no. 2, 2019, hlm. 267.

not deposit food money will be subject to sanctions such as interest sanctions, fines and increased tax imposition. Tax sanctions can be given to foreign nationals who violate the tax rules that have been enacted whose tax amount is determined from their respective income. Furthermore, sanctions in the form of interest tax, this sanction can be given to foreign taxpayers who are late or do not provide taxes on their salaries in accordance with tax regulations or have passed the predetermined tempo, as for the amount of interest charged to taxpayers of 2% per month. Finally, there is the imposition of tax sanctions in the form of an increase, where this increase sanction can be notified or can be given a taxpayer situation if foreign nationals commit tax violations such as falsifying tax data, manipulating the amount of income to other fraud.¹⁹

Law enforcement with the imposition of sanctions is essentially an effort to harmonize legal values that have been reflected in attitudes and actions in order to realize the value of justice, the value of legal certainty, and the values of usefulness by carrying out a penalty in the form of sanctions to a person or group of violators of the current tax law rules. The imposition of sanctions on foreign nationals in the field of taxation also has the aim of being able to create compliance for taxpayers in paying the money they receive. As for the imposition of these taxes according to the Decree of the Minister of Finance number 544 / KMK.04 / 2000, tax compliance means the behavior of taxpayers who carry out tax obligations in accordance with the provisions of the law and regulations for the implementation of domestic taxation, where taxpayer compliance by foreign nationals is interpreted as a situation where taxpayers as foreign nationals are able to fulfill all obligations from their taxation and foreign nationals can also be guaranteed their rights from the tax money they pay, such as being able to enjoy public facilities.

¹⁹ Hukman, "Sanksi Administratif Bagi Wajib Pajak Tidak Taat," *Pajakku*, 2022, <https://www.pajakku.com/read/60b6fd81eb01ba1922ccacf/Sanksi-Administratif-bagi-Wajib-Pajak-Tidak-Taat>.

CONCLUSION

Based on the results of research to answer the problems that the author is looking for through open source, the author makes a conclusion that foreign nationals who have worked and obtained work permits in Indonesian territory from the relevant ministries can be tax subjects and are subject to income tax from the salary they receive in a service activity or employee activity in a company with the legal basis of tax laws and regulations such as Law Number 7 of 2021 concerning Harmonization of Taxation, which states that foreign nationals who have been granted permission to become foreign workers can automatically be imposed as taxpayers, Regulation of the Director General of Taxes Number PER-43/PJ/2011 of 2011 and Regulation of the Minister of Finance Number 48 of 2023 concerning Income Tax, it is stated that income tax Article 21 is income tax that is directly related to the work received with the work generating money in the form of salary in any form which has been received by foreign workers as individual taxpayers working in the territory of Indonesia. The imposition of income tax PPH 21 for salaries and allowances for foreign workers in a fixed income where the amount of income subject to tax in the regulation of the minister of finance number 101 / PMK.010 / 2016 concerning Adjustment of the amount of non-taxable income for foreign workers. The legal sanctions that can be applied to foreign workers who do not pay their salary tax, foreign nationals who do not obey to make income tax payments that have been received according to the rules of law relating to taxation. Sanctions for foreign nationals who have become taxpayers if they do not report or do not deposit meal money will be subject to sanctions such as fines, interest sanctions and increased tax sanctions. The imposition of sanctions on foreign nationals in the field of taxation also has the aim of creating compliance for taxpayers in paying the money they receive. As for the imposition of these taxes according to the Decree of the Minister of Finance number 544 / KMK.04 / 2000, tax compliance means the behavior of taxpayers who carry out their tax obligations in accordance with the provisions of the tax implementing regulations in the territory of Indonesia. Future recommendations for future research are to examine the role of audits in each company by the Directorate of Taxes to foreign workers with taxpayer status for further research.

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