

## Tinjauan atas pengenaan pajak penghasilan terhadap kegiatan usaha Co-working Space berdasarkan hukum pajak Indonesia = Overview of income tax imposition on Co-working Space business activities based on Indonesian tax law

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### Abstrak

Co-working space atau kantor bersama merupakan kategori tempat kerja yang ditujukan untuk aktivitas pekerja profesional yang menyediakan fasilitas esensial untuk menunjang pekerjaan atau kegiatan berusaha. Pada tahun 2020, terjadi peningkatan jumlah co-working space secara global tidak terkecuali Indonesia. Namun, hingga saat ini, peraturan di Indonesia masih belum sepenuhnya mengakomodir penggunaan co-working space. Hal ini mengakibatkan banyak perusahaan penyedia co-working space yang memiliki izin usaha yang berbeda-beda. Meskipun telah ada Surat Edaran DKI Jakarta dan PMK Tahun 2017 yang memberikan izin dan definisi terhadap penggunaan co-working space, akan tetapi mengenai peraturan lanjutan terkait perpajakan dan klasifikasi co-working space masih belum diatur lebih lanjut. Penelitian ini bertujuan untuk mengidentifikasi bagaimana klasifikasi co-working space pada sistem perpajakan dan pengenaan pajak penghasilan atas co-working space. Metode yang digunakan pada penelitian ini adalah yuridis-normatif dengan data diperoleh melalui studi dokumen peraturan perundang-undangan, literatur dan wawancara. Kesimpulan dari penelitian ini adalah kegiatan usaha co-working space belum diatur lebih lanjut pada Klasifikasi Lapangan Usaha dan penghasilan dari sewa menyewa co-working space dapat dikenakan PPh Pasal 4 ayat (2). Adapun mengenai jasa alamat bisnis dan jasa manajemen atas co-working space dapat dikenakan PPh Pasal 23 berdasarkan ketentuan Undang-Undang Nomor 36 Tentang Pajak Penghasilan.

.....Co-working spaces, or shared offices, represent a category of workplaces designed for professional worker activities, providing essential facilities to support work or entrepreneurial endeavors. In 2020, there was an increase in the number of co-working spaces globally, including Indonesia. However, Indonesian regulations have not fully accommodated the use of co-working spaces. This has resulted in many co-working space providers having different types of business licenses. Although there are the Surat Edaran DKI Jakarta and the PMK 2017, which provide permits and definitions for the use of co-working space, further regulations related to taxation and classification of co- working spaces have not yet been elaborated. This study aims to identify how co- working spaces are classified in the tax system and the imposition of income tax on co- working spaces. The method used in this study is juridical-normative with data obtained through the study of legal regulations, literature, and interviews. The conclusion of this study is that business activities of co-working spaces are not yet further regulated in the Business Field Classification and the income from leasing co-working spaces can be subject to income tax under Article 4 paragraph (2). Furthermore, business address services and management services for co-working spaces can be subject to income tax under Article 23, based on the provisions of Law Number 36 concerning Income Tax.