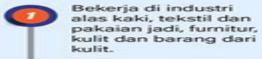
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# Insentif pajak penghasilan karyawan

Pemerintah memberikan insentif pajak penghasilan atau PPh Pasal 21 kepada karyawan atau pegawai di sejumlah industri tertentu untuk masa pajak Januari-Desember 2025 guna meringankan beban pajak karyawan.

#### Kriteria penerima insentif

Peraturan Menteri Keuangan (PMK) Nomor 10 Tahun 2025



Memiliki Nomor Pokok Wajib Pajak dan/atau Nomor Induk Kependudukan.

Berpenghasilan bruto ≤Rp10.000.000 per bulan atau ≤Rp500.000 per hari.

Tidak menerima insentif PPh Pasal 21 yang ditanggung pemerintah lainnya.

PMK Nomor 10 Tahu 2025 diterbitkan pada 4 Februari 2025.

Seputar insentif

#### Manfaat pemberian insentif



Meringankan beban pajak karyawan di industri tertentu.



Mempertahankan daya beli masyarakat.



Menjaga stabilitas perekonomian nasional



PPh Pasal 21 adalah pemotongan penghasilan yang dibayarkan kepada orang pribadi terkait dengan pekerjaan.

PPh Pasal 21 atas seluruh penghasilan bruto dengan kriteria tertentu ditanggung pemerintah.

#### Penerimaan PPh Pasal 21

Data Kemenkeu, Januari 2025

Rp234,8 triliun Rp201,3 triliun 2025 2023 2024 (target)

#### Rp313,5 triliun

Keterangan: PPh Pasal 21 berkontribusi 12,6% dari total penerimaan pajak 2024.

Penerbitan PMK ini merupakan wujud komitmen Pemerintah untuk tetap menjaga daya beli masyarakat melalui paket-paket stimulus yang diberikan."

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