

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

- 1 Bekerja di industri alas kaki, tekstil dan pakaian jadi, furnitur, kulit dan barang dari kulit.
- 2 Memiliki Nomor Pokok Wajib Pajak dan/atau Nomor Induk Kependudukan.
- 3 Berpenghasilan bruto \leq Rp10.000.000 per bulan atau \leq Rp500.000 per hari.
- 4 Tidak menerima insentif PPh Pasal 21 yang ditanggung pemerintah lainnya.

PMK Nomor 10 Tahun 2025 diterbitkan pada 4 Februari 2025.

Seputar insentif



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.

Manfaat pemberian insentif



Meringankan beban pajak karyawan di industri tertentu.



Mempertahankan daya beli masyarakat.



Menjaga stabilitas perekonomian nasional

Penerimaan PPh Pasal 21

Data Kemenkeu, Januari 2025



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.”

Dwi Astuti

Direktur Penyuluhan, Pelayanan, dan Hubungan Masyarakat Kemenkeu



Insentif Pajak Penghasilan Dari Karyawan Batu Bara

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