

## Are COVID-19 Prevention Expenses Could Be Treated as Deductible Expenses?

Jakarta, September 21, 2021 - The COVID-19 pandemic that has occurred in Indonesia resulted in companies having to pay/bear the COVID-19 prevention expenses for employees. However, are these expenses could be treated as deductible expenses?

Based on the Official Memorandum Number ND-183/PJ/PJ.03/2021 concerning Affirmation of COVID-19 Prevention Expenses, the Director General of Taxes has affirmed that the COVID-19 prevention expenses in forms of:

- ✓ Covid-19 detection tests and supporting facilities which are given to employees, who have met the safety, quality and benefit standards and/or requirements in accordance with the laws and regulations;
- ✓ Covid-19 prevention support facilities for employees which include masks, antiseptic hand sanitizers, disinfectants, and/or health supplements; and/or
- ✓ Covid-19 vaccination for employees whose funding is borne or charged to the employer;

are expenses **to earn, collect, and maintain income so that they can be charged in calculating taxable income as long as the activities are not distinguished between positions (apply to all employees)**. For employees, the expenses related to these activities carried out by a company are not income and are not subject to withholding Income Tax Article 21.

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## Apakah Biaya Pencegahan COVID-19 Dapat Dibiayakan Secara Fiskal?

Jakarta, 21 September 2021- Pandemi COVID-19 yang telah terjadi di Indonesia mengakibatkan perusahaan harus mengeluarkan/menanggung biaya pencegahan COVID-19 untuk karyawan. Akan tetapi, apakah biaya tersebut dapat dibiayakan secara fiskal?

Berdasarkan Nota Dinas Nomor ND-183/PJ/PJ.03/2021 tentang Penegasan Biaya Pencegahan Covid-19, Direktur Jenderal Pajak telah menegaskan bahwa biaya pencegahan COVID-19 berupa:

- ✓ tes pendeteksi COVID-19 beserta sarana penunjang yang pemberiannya bagi pegawai, yang telah memenuhi standar dan/atau persyaratan keamanan, mutu, dan kemanfaatan sesuai peraturan perundang-undangan;
  - ✓ sarana penunjang pencegahan COVID-19 bagi pegawai yang meliputi masker, antiseptic hand sanitizer, disinfektan, dan/atau suplemen kesehatan; dan/atau
  - ✓ vaksinasi COVID-19 bagi pegawai yang pendanaannya ditanggung atau dibebankan pada pemberi kerja;
- merupakan biaya **untuk mendapatkan, menagih, dan memelihara penghasilan sehingga dapat dibebankan dalam menghitung penghasilan kena pajak sepanjang kegiatan tersebut tidak membedakan jabatan (berlaku untuk seluruh karyawan)**. Bagi karyawan, biaya berkenaan dengan kegiatan tersebut yang dilakukan oleh perusahaan bukan merupakan penghasilan dan tidak merupakan objek pemotongan PPh Pasal 21.

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