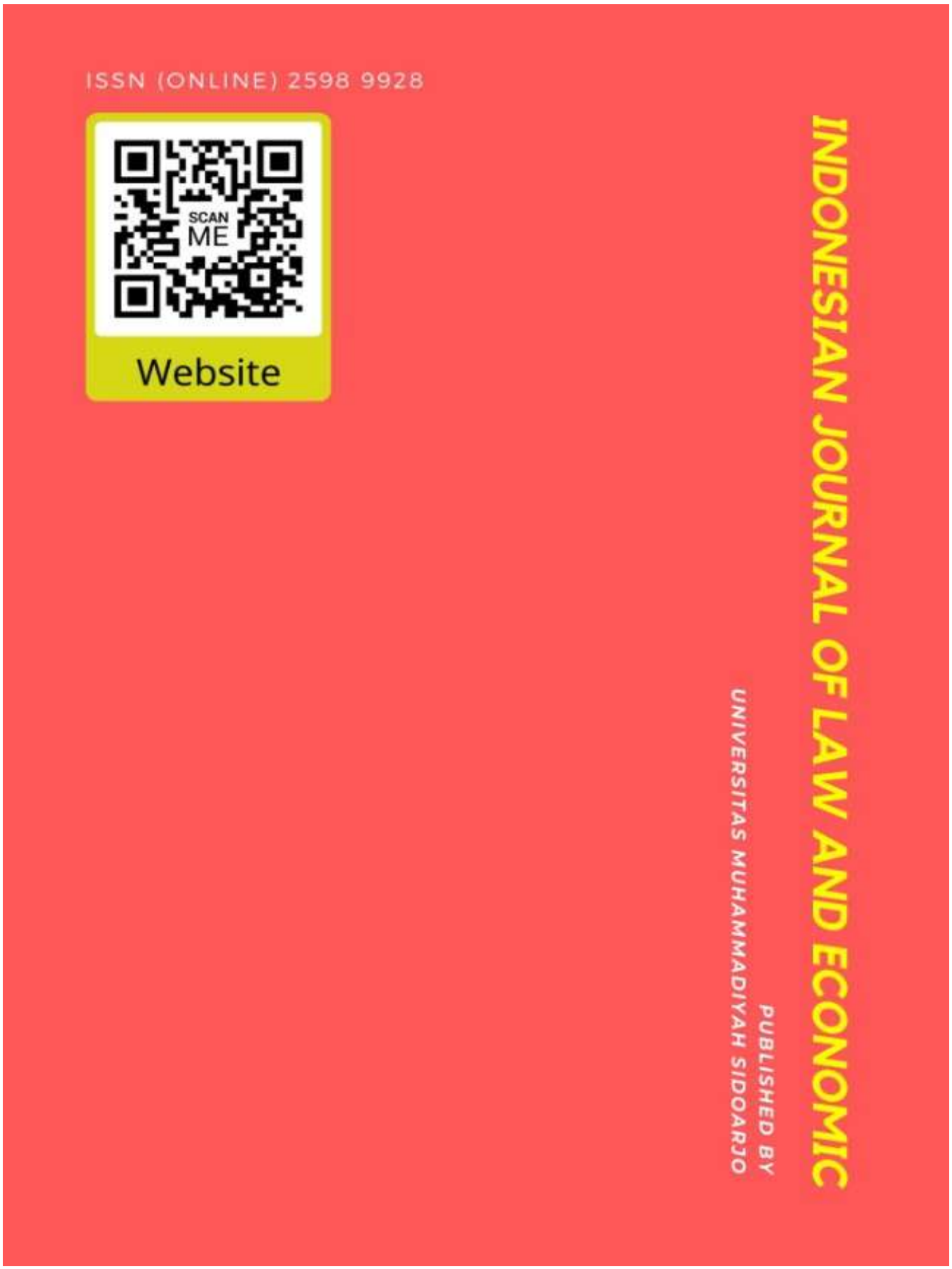
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Uncovering Taxation And Protection Disparities Affecting Independent Online Motorcycle Taxi Partners

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Abstract

General Background The expansion of app-based transportation businesses has fundamentally altered the structure of legal relationships between service providers and platform operators. **Specific Background** Although Grab driver-partners are formally designated as independent partners, their working conditions exhibit essential elements of employment, including work provision, remuneration, and algorithmic subordination. **Knowledge Gap** Current literature extensively debates the employment classification of digital platform workers but largely overlooks the specific intersection between the tax obligations imposed on drivers as independent taxpayers and their corresponding lack of employment protections. **Aims** This study analyzes the legal status of driver-partners under Indonesian labor law and investigates the protection challenges concerning their mandatory income tax withholdings. **Results** Normative legal analysis reveals that while drivers endure algorithmic subordination without employment benefits, they are subjected to mandatory tax deductions of 5% (with a Taxpayer Identification Number) or 6% (without a Taxpayer Identification Number) often lacking verifiable proof of remittance to the state. **Novelty** This research specifically evaluates the distributive injustice occurring when vulnerable gig workers bear state fiscal burdens without receiving corresponding labor or socialsecurityprotections. **Implications** Policymakers must enact specific legislation governing digital platform relationships that mandates transparent tax withholding procedures, provides verifiable transaction records, and integrates fiscal obligations with fundamental labor protections.

Highlights

- Partnership arrangements in digital platforms disguise actual employment relationships characterized by algorithmic subordination.
- Mandatory tax deductions often lack verifiable proof of remittance, leaving drivers economically disadvantaged.
- Current regulatory frameworks create distributive injustice by imposing fiscal burdens without

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matching labor protections.

Keywords

Platform Economy; Driver Partner; Algorithmic Subordination; Income Tax; Distributive Justice

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INTRODUCTION

The development of information technology has given rise to app-based transportation business models that have fundamentally transformed the structure of legal relationships between service providers and business operators. PT Grab Indonesia, one of the largest online transportation platforms in Indonesia, establishes relationships with drivers through partnership agreements rather than employment contracts. This arrangement places drivers in a vulnerable position due to the significant imbalance in information and bargaining power between platform operators and driver-partners [1].

Ironically, despite the legal ambiguity surrounding their status, the Directorate General of Taxes stipulates that the income of online motorcycle taxi drivers, including Grab driver-partners, remains subject to income tax obligations [2]. Drivers are treated as independent taxpayers who are required to calculate and remit their own taxes under the Net Income Calculation Norms (Neto). However, platform drivers remain outside the category of workers entitled to protection under Indonesian labor legislation, particularly Law No. 13 of 2003 on Manpower. Despite the formal classification of their relationship with platform companies as a partnership, its practical characteristics may reflect the three essential elements of an employment relationship under Indonesian law: work, remuneration, and employer instructions [3].

Previous studies have examined the legal status of online motorcycle taxi driver-partners from various perspectives. [4] examined the legal position of driver-partners under partnership agreements and concluded that such relationships do not provide the guarantees afforded by employment relationships. [5] analyzed the legal aspects of online motorcycle taxi services from the perspective of the Manpower Law and identified indications of the elements constituting an employment relationship. Meanwhile, [6] the study reveals contrasting legal frameworks governing the relationship between online transportation drivers and platform companies in Indonesia and the United Kingdom. Indonesian law generally treats this relationship as a partnership rather than employment, thereby excluding drivers from recognition under conventional employment criteria, particularly remuneration and subordination. In contrast, the UK Supreme Court's ruling in Uber BV v Aslam recognized drivers as workers entitled to fundamental labor protections, including minimum wage guarantees, paid annual leave, and restrictions on working hours. Furthermore, [7] emphasized the urgency of enacting specific legislation governing partnerships involving online motorcycle taxi drivers. More recent studies have likewise demonstrated that classifying drivers as partners creates legal uncertainty and limits their access to employment protection [8].

Nevertheless, these studies remain fragmented and have yet to examine in depth the intersection between the tax obligations imposed on driver-partners as independent taxpayers and the absence of employment-related legal protection afforded to them. The imposition of income tax obligations reinforces their position as parties bearing the state's fiscal burden, while they are not provided with social security, protection against termination of their working relationships, or dispute resolution mechanisms equivalent to those available to formally employed workers. This research gap concerning the disparity between taxpayer status and the absence of employment protection constitutes the central focus of this study.

Based on the foregoing discussion, this study addresses two principal research questions. First, how should the legal status of Grab driver-partners within partnership relationships be understood from the perspective of Indonesian labor law? Second, what legal protection challenges do Grab driver-partners face in relation to the income tax withholding and payment obligations imposed on them?

METHOD RESEARCH

This research adopts a normative juridical method by combining statutory and conceptual approaches. The statutory approach is used to review the legal framework governing employment status, partnership arrangements in app-based transportation services, and the taxation of online motorcycle taxi (ojol) drivers operating under partnership agreements [9]. The legal sources examined include Law No. 13 of 2003 on Manpower, Law No. 36 of 2008 on Income Tax, Minister of Transportation Regulation No. 12 of 2019, and Director General of Taxes Regulation No. PER-17/PJ/2015. The examination focuses on the scope of each instrument, the persons or entities subject to its provisions, the legal rights and duties it establishes, and its implications for determining the legal position of drivers in their relationships with online transportation platforms. In addition, the conceptual approach provides an analytical basis for interpreting legal protection, employment status, partnership arrangements, tax equity, and legal certainty. These concepts are used to evaluate the legal implications of classifying drivers as business partners while requiring them to comply with applicable tax obligations.

This study draws on two categories of legal sources: primary and secondary materials. Primary sources encompass statutory and regulatory instruments relevant to the research, gathered from official legal repositories and examined in relation to drivers' legal classification, the nature of platform-based partnerships, and applicable tax responsibilities. Secondary sources consist of legal literature, articles, findings from earlier studies, and official guidance published by the Directorate General of Taxes on income taxation and taxpayer classification in partnership arrangements. The materials are compiled through library-based research, with each source assessed for its legal authority, relevance to the subject matter, and contribution to answering the research questions. Following collection, the materials are screened, categorized, and analyzed thematically to assess the relationship between the legal framework governing drivers operating under partnership arrangements and the rules regulating the determination and discharge of their tax liabilities [10].

This research applies qualitative legal analysis by examining relevant legal provisions through normative interpretation and legal reasoning [11]. The analysis begins by mapping the statutory rules that regulate the relationship between drivers and online transportation platforms, together with the legal provisions governing their tax responsibilities. It then evaluates the coherence of these rules and considers their implementation in relation to legal protection, legal certainty, and tax fairness.

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The subsequent analysis explores possible inconsistencies, uncertainties surrounding drivers' legal status, and deficiencies in the existing regulatory framework that could influence the protection of driver-partners' rights. On this basis, the study develops legal arguments to evaluate whether the current regulatory arrangements adequately protect driver-partners in meeting their tax obligations and to identify areas where regulatory improvements may be warranted. Any differences between applicable provisions are assessed contextually rather than automatically interpreted as conflicts between legal norms.

RESULT AND DISCUSSION

A.The Legal Status of Grab Driver-Partners from the Perspective of Labor Law

Minister of Transportation Regulation No. 12 of 2019 regulates motorcycle drivers providing services for public purposes within the framework of a partnership relationship rather than an employment relationship. From a civil law perspective, partnership agreements are governed by the principle of freedom of contract as stipulated in the Indonesian Civil Code [12]. In practice, however, the application of this principle is problematic because the terms of such agreements are generally drafted unilaterally by platform operators, leaving drivers with insufficient opportunities to negotiate [13].

Under Article 1 point 15 of Law No. 13 of 2003 concerning Manpower, an employment relationship is established through the presence of three elements: work, wages, and orders. In the relationship between Grab and its driver-partners, all three elements can be identified in practice. Drivers perform work by providing transportation services; receive remuneration (wages) from service users through the application's payment system; and are subject to work-related instructions implemented through the application's algorithms, including binding standard operating procedures and sanctions in the form of account deactivation (suspension) for drivers deemed to have violated the applicable rules. The presence of subordination through algorithmic management indicates that the designation of drivers as "independent partners" does not fully reflect the actual legal relationship between the parties [14].

To gain a more comprehensive understanding of the legal status of driver-partners, the discussion must be situated within several legal concepts and theories. First, the theory of employment relationships, as developed within Indonesian labor law, identifies subordination or the element of orders as the principal characteristic distinguishing employment relationships from other legal relationships [15]. Iman Soepomo emphasizes that an employment relationship arises from the existence of orders that bind workers to submit to their employers. In the context of digital platforms, such orders are no longer issued directly by human supervisors but are instead conveyed through algorithms that regulate task assignments, performance evaluations, and sanctions. In essence, this form of algorithmic subordination continues to satisfy the element of orders as understood in classical employment relationship theory [16].

Second, from the perspective of Philipus M. Hadjon's legal protection theory, the state is obligated to provide both preventive and repressive legal protection to parties in vulnerable positions [17]. Driver-partners occupy an unequal bargaining position vis-à-vis the platform. Partnership agreements unilaterally drafted by platform operators constitute standard-form contracts (adhesion contracts) that substantively restrict freedom of contract [18]. Under these circumstances, the formal designation of drivers as "partners" may instead serve as an instrument through which platforms evade their labor law obligations, thereby leaving drivers without adequate legal protection. Third, John Rawls's theory of distributive justice emphasizes the importance of a just basic structure of society, particularly for its most vulnerable members [19]. When drivers bear operational risks, income uncertainty, and the threat of unilateral account deactivation, while platforms benefit from algorithmic control without assuming the responsibilities associated with employment relationships, an unequal distribution of benefits and burdens arises, contradicting the principles of justice [20].

Fourth, according to Satjipto Rahardjo's conception of responsive law, the law must not merely preserve the formalities of outdated legal norms but must also respond to evolving social needs [21]. Digital platform-based work represents a new phenomenon that has not been fully accommodated within the framework of classical labor law. Accordingly, a rigid interpretation of "partner" status that disregards the reality of algorithmic subordination distances the law from its fundamental purpose: ensuring justice and protecting parties in vulnerable positions [22].

The foregoing discussion reinforces the findings of this study. Online motorcycle taxi arrangements exhibit indications of disguised employment relationships (disguised employment) [23]. Partner status places drivers outside the scope of formal labor law protection [24]. This condition has been described as an "illusion of welfare," in which the rhetoric of partnership and freedom to work conceals economic vulnerability and the absence of social security guarantees [25]. The urgency of recognizing online motorcycle taxi drivers as workers has consequently become increasingly apparent as part of efforts to enforce labor law protections [26].

Government Regulation No. 7 of 2021 concerning the Facilitation, Protection, and Empowerment of Cooperatives and Micro, Small, and Medium Enterprises does provide scope for collaboration within the framework of micro-enterprises. However, its provisions are general in nature and do not specifically address the need to protect digital platform workers who are subject to algorithmic subordination [27]. Consequently, driver-partners remain in a legal gray area: they are formally designated as partners but, in practice, experience forms of control and dependency resembling those found in employment relationships [28].

B.Legal Protection Challenges Relating to Income Tax Obligations

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The employment status of drivers does not prevent the state from taxing their income. Under Law No. 36 of 2008 concerning Income Tax, any increase in economic capacity received by a taxpayer constitutes a taxable object, regardless of its source. The Directorate General of Taxes stipulates that Grab driver-partners must calculate and pay their own income tax using the Net Income Calculation Norms (Neto), as provided for in Director General of Taxes Regulation No. PER-17/PJ/2015. This scheme is essentially intended to simplify administrative procedures for individual taxpayers operating small businesses or engaging in independent professional activities [29].

In practice, however, transparency issues have emerged. Some driver-partners have reported deductions of 5% for drivers holding a Taxpayer Identification Number (NPWP) and 6% for those without one, without clear evidence that the platform operator has remitted the deducted amounts to the state [30]. On several occasions, the Directorate General of Taxes has also conducted dedicated tax awareness sessions for Grab driver-partners concerning their tax obligations [31]. This situation indicates a lack of adequate accountability on the part of platform operators regarding drivers' tax obligations, placing drivers at an economic disadvantage without sufficient legal recourse to demand accountability [32].

These issues can be analyzed through several legal concepts and theories. First, according to Philipus M. Hadjon's legal protection theory, the state is obligated to provide both preventive and repressive protection against violations of the rights of legal subjects [33]. Preventive protection serves to prevent violations through clear and equitable regulations, whereas repressive protection aims to restore violated rights through effective legal mechanisms [34]. In the context of Grab driver-partners, the state is not only authorized to collect taxes but is also responsible for protecting their rights to ensure that fiscal obligations do not become a disproportionate burden.

Second, the principle of distributive justice, as developed by John Rawls, emphasizes that society's basic structure must be organized so that social benefits and burdens, including tax obligations, are distributed fairly, with particular consideration given to the position of the most vulnerable parties [35]. Driver-partners who experience algorithmic subordination and economic dependence on platforms are, in effect, members of a vulnerable group. Imposing tax obligations without corresponding guarantees of labor law protection creates distributive injustice because drivers bear the state's fiscal burden without receiving protection benefits equivalent to those available to formally employed workers.

Third, the ability-to-pay principle, which constitutes one of the fundamental principles of taxation, requires that the tax burden be proportionate to a taxpayer's economic capacity [36]. In practice, driver-partners face uncertainty regarding their daily income, bear their own operational expenses, and are exposed to the risk of unilateral account deactivation. When taxes are automatically deducted by platforms without transparency and without accounting for fluctuations in net income, the ability-to-pay principle is undermined. This problem is compounded by the absence of accessible appeal or claims mechanisms for drivers.

Fourth, from the perspective of legal certainty, tax regulations that generally apply to independent taxpayers are insufficient to address the specific characteristics of platform-based working relationships [37]. The lack of a dedicated legal framework for employment relationships within the digital platform economy has created regulatory uncertainty that leaves drivers with limited legal protection. Although they bear tax obligations as independent economic actors, they often lack formal recognition as workers and consequently face barriers to accessing social security benefits, safeguards against arbitrary termination, and established procedures for resolving labor disputes [38]. The lack of adequate legal safeguards for platform-based workers and individuals participating in the gig economy continues to represent a structural challenge within Indonesia's national labor law system [39].

Furthermore, the concept of accountability in administrative law requires that every deduction or collection made pursuant to a legal obligation be accompanied by clear mechanisms for transparency and accountability [40]. When platforms deduct taxes without providing drivers with proof of remittance that can be independently verified, the principle of accountability is compromised. This situation not only harms individual drivers but also undermines public trust in the taxation system itself [41].

Recent developments indicate efforts to address this regulatory gap, including proposals to classify online motorcycle taxi drivers as micro, small, and medium enterprise (MSME) operators and the inclusion of platform worker issues in legislative deliberations [42]. The legal status of digital platform workers under labor law remains significantly ambiguous [43]. To date, however, no regulation has comprehensively reconciled tax obligations with guarantees of labor law protection. According to Satjipto Rahardjo, good law is law that responds to society's needs rather than merely preserving the formalities of outdated legal norms [44]. Accordingly, the state must take an active role in formulating legal policies that respond to digital platform-based working arrangements, grounded in the constitutional guarantees of the right to work and to a decent livelihood under Article 27 paragraph (2) and Article 28D paragraph (2) of the 1945 Constitution of the Republic of Indonesia.

CONCLUSION

Based on the research findings, there is a discrepancy between the legal framework governing partnerships and the reality of employment relationships in the operation of online transportation services in Indonesia. Although Grab driver-partners are categorized as self-employed workers, the de facto relationship exhibits elements of employment, wages, and direction, including subordination through algorithmic control. This situation differs from that in the United Kingdom, as reflected in the Uber BV v. Aslam ruling, which recognized drivers as "workers" and granted them the right to minimum wage, paid leave, and limits on working hours. This disparity in protection is further complicated by the fact that drivers continue to

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bear tax obligations, while the reported withholding rates—which have been the subject of complaints—reach 5% for those with a Taxpayer Identification Number (NPWP) and 6% for those without one, without any verifiable proof of payment. These figures represent the reported deduction amounts, not the average tax burden or monthly operating costs. Thus, the main issue is not merely the magnitude of the tax burden, but rather the misalignment between economic obligations, platform transparency, and the legal protections available to drivers.

To address these issues, specific regulations are needed to govern digital platform-based employment relationships, using a substantive approach to the elements of control and economic dependence. These regulations must require app operators to provide individual transaction reports and tax withholding statements, including the basis for calculation, rates, withholding periods, as well as the identity and proof of tax payment receipts that can be verified by drivers. This obligation must be accompanied by a mechanism for periodic reconciliation between the app operator's transaction records and tax data, independent channels for objections and complaints, and a requirement to maintain a digital audit trail for tax authority audits. Drivers must also have access to mechanisms for self-reporting and correcting their recorded income and withholdings within the app. Ultimately, recognition of the reality of the employment relationship, tax transparency, social security, and fair dispute resolution mechanisms must be established as a unified legal protection framework for driver-partners.

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