



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 162/PMK.011/2012

CONCERNING

ADJUSTMENT THE AMOUNT OF NON-TAXABLE INCOME

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : a. That based on Article 7, paragraph (1) of Act Number 7 Year 1983 concerning Income Tax as amended several times by Act Number 36 Year 2008 it has been set amount of non-taxable income.
- b. that by taking into account the developments in the economic and monetary and development of prices of basic necessities which increasing, it is necessary to make adjustments to the amount of non-taxable income as referred to in letter a;
- c. that in order to adjust to the amount of non-taxable income as referred to in letter b above, the Minister of Finance has held a consultation meeting with the National Legislative Assembly of the Republic of Indonesia on May 30, 2012 and October 15, 2012;
- d. Based on the considerations as referred to in letter a, letter b, letter c, and in order to implement the provisions of Article 7, paragraph (3) of Act Number 7 Year 1983 concerning Income Tax as amended by Act Number 36 Year 2008 , it is necessary to stipulate Regulation of the Minister of Finance concerning Adjustment the Amount of Non-Taxable Income;
- In View of : 1. Act Number 6 Year 1983 concerning General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as amended by Act Number 16 Year 2009 (State Gazette of the Republic Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);
2. Act Number 7 Year 1983 concerning Income Tax (State Gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as amended by Act Number 36 Year 2008 (State Gazette of the Republic of Indonesia Year 2008 Number 133, Supplement to State Gazette of



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the Republic of Indonesia Number 4893);

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING ADJUSTMENT THE AMOUNT OF NON-TAXABLE INCOME.

Article 1

The amount of non-taxable income adjusted as follows:

- a. Rp.24.300.000, 00 (twenty four million three hundred thousand rupiahs) for an individual taxpayer;
- b. Rp.2.025.000, 00 (two million twenty-five thousand rupiahs) extra for a married taxpayer;
- c. Rp.24.300.000, 00 (twenty four million three hundred thousand rupiahs) extra for a wife which her income combined with husband's income as referred to in Article 8 paragraph (1) of Act Number 7 Year 1983 Concerning Income Tax as amended by Act Number 36 Year 2008;
- d. Rp.2.025.000, 00 (two million twenty-five thousand rupiahs) for each additional family member related by marriage to blood relatives and family lineage straight and foster child, borne entirely, at most 3 (three) for each family.

Article 2

Provisions which are necessary concerning the method of determining the amount of Non-Taxable Income personal for individual taxpayers be regulated by the Director General of Taxes.

Article 3

The provisions concerning the adjustment of the amount of non-taxable income as referred in Article 1 came into force on January 1, 2013.

Article 4

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

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Stipulated in Jakarta

On October 22, 2012

MINISTER OF FINANCE OF
THE REPUBLIC OF
INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On October 22, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 1035 YEAR
2012