

Tax Governance in the Era of Pillar Two: Legal Certainty, Risk Management, and Strategic Responses in Indonesia

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ABSTRACT: This study investigates Indonesia's implementation of a global minimum tax under PMK 136/2024, which aligns with the OECD's Pillar Two framework. The regulation introduces a 15% minimum effective tax rate for multinational enterprises (MNEs), aiming to address tax base erosion and ensure fair cross border taxation. The primary objective of this research is to assess the compliance implications, strategic adjustments, and governance challenges faced by MNEs operating in Indonesia under this new regime. A qualitative methodology was employed, incorporating literature synthesis, comparative regulatory analysis, and thematic interpretation of professional insights and policy documentation. The study draws upon Indonesia's regulatory structure, OECD guidance, and professional commentaries to evaluate legal certainty, compliance obligations, and strategic tax planning responses. Key findings reveal that the regulation significantly increases administrative burdens for MNEs, particularly in managing GloBE Information Returns, calculating jurisdictional effective tax rates, and reconciling data between reporting streams. Transitional provisions, such as safe harbours and SBIE carve outs, offer partial relief but require detailed governance. The study also highlights that legal ambiguities, such as differences in interpretation of SBIE and limited administrative capacity, pose compliance risks in the form of late GIR reporting, errors in ETR calculations, and potential fines during the transition phase. The study concludes that Indonesia's adoption of global minimum tax standards marks a transformative step in international tax policy. While the regulation promotes alignment with global norms, its successful implementation hinges on regulatory clarity, digital infrastructure, and institutional readiness. The findings offer practical guidance for policymakers and corporate decision makers seeking to navigate complex international tax reforms.

Keywords Global Minimum Tax, Tax Compliance, Pillar Two, Indonesia, PMK 136/2024, Multinational Enterprises, OECD Tax Reform.



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INTRODUCTION

In an era characterized by intensified global economic integration and digital transformation, international tax systems have been confronted with increasingly complex challenges related to

base erosion and profit shifting (BEPS). Multinational enterprises (MNEs), by virtue of their scale and operational agility, have long exploited disparities in global tax jurisdictions, shifting profits to low tax regions and minimizing global tax obligations. In response to such aggressive tax planning behaviors, the Organisation for Economic Co operation and Development (OECD) and G20 nations launched the Inclusive Framework on BEPS, culminating in the design of a two pillar solution. Central to this initiative is Pillar Two, a global minimum tax regime aimed at curbing harmful tax practices and promoting a fairer international tax environment (Motala, 2019; Peters, 2023).

Pillar Two introduces a minimum effective tax rate (ETR) of 15% for large MNEs operating across multiple jurisdictions. This threshold aims to disincentivize profit shifting and aligns with principles of tax fairness and horizontal equity. By ensuring that all qualifying enterprises contribute at least a baseline level of taxation irrespective of their domicile, the policy seeks to strengthen national revenue bases and reinforce sovereign tax rights in an era of digitalized commerce (Apriliasari, 2022).

The global rollout of Pillar Two has varied significantly across jurisdictions. Within the European Union, legislative progress has been marked by the issuance of Corporate Tax Directives, establishing implementation pathways across member states. Ireland, traditionally regarded as a low tax hub, has revised its tax code in anticipation of global alignment. Likewise, Asian jurisdictions such as Japan and Singapore have begun adapting local regulations to meet the standards of the OECD framework, balancing competitiveness with compliance. For Indonesia, this global shift offers both a regulatory challenge and a strategic opportunity. Observing these trends provides a basis for assessing the effectiveness and potential impact of similar domestic reforms (Irawan, 2019; Wahidiah & Hermawan, 2023).

Indonesia's policy response culminated in the promulgation of PMK 136/2024, which operationalizes the OECD Pillar Two rules domestically. Effective for fiscal years beginning on or after January 1, 2025, the regulation targets MNEs with consolidated group revenues exceeding EUR 750 million. It introduces a tripartite enforcement mechanism comprising the Income Inclusion Rule (IIR), Qualified Domestic Minimum Top up Tax (QDMTT), and the Undertaxed Profit Rule (UTPR). The UTPR becomes effective one year later, commencing from FY 2026. The regulation also includes provisions for safe harbours and transitional reliefs, notably through Country by Country Reporting (CbCR) criteria and SBIE (Substance Based Income Exclusion) adjustments (Apriliasari, 2022).

The rationale behind this reform rests on economic theory and international fiscal equity. The 15% minimum rate is designed to provide a predictable tax floor without significantly undermining the competitive standing of high tax jurisdictions (Belahouaoui & Attak, 2024). It simultaneously acts as a deterrent to jurisdictions that may seek to undercut tax rates as a means of attracting mobile capital. By applying the principle of horizontal equity, whereby entities with similar economic profiles are expected to contribute similarly to public revenues, Pillar Two promotes tax stability and public trust in fiscal systems. This balance between global competitiveness and domestic revenue retention reflects Indonesia's broader developmental goals (Peters, 2023).

Furthermore, PMK 136/2024 demonstrates Indonesia's alignment with international norms and its commitment to fiscal transparency. The regulation not only harmonizes domestic tax policy with OECD standards but also enhances the credibility of Indonesia's tax administration in the global arena. This alignment is particularly relevant in an age where transparency and equitable fiscal contributions are increasingly demanded by international investors, civil society, and multilateral institutions. In doing so, Indonesia hopes to secure long term fiscal sustainability while discouraging aggressive tax planning that has historically undermined its tax base (Irawan, 2019).

The anticipated economic and compliance impacts of PMK 136/2024 are substantial. While the policy aims to increase revenue collection and limit profit shifting, it also places considerable administrative burdens on affected MNEs. These burdens include the need for enhanced tax reporting systems, jurisdiction specific ETR calculations, and the filing of GloBE Information Returns (GIR) within 15–18 months following the end of the fiscal year. Compliance with transitional safe harbour rules and the accurate implementation of SBIE calculations further complicate corporate tax planning. Companies that historically benefited from preferential tax regimes must now evaluate alternative strategies to preserve tax efficiency and mitigate top up tax exposures (Eberhartinger & Winkler, 2023).

Initial responses from the Indonesian business community suggest cautious optimism. While there is broad acknowledgment of the need to prevent tax avoidance and align with international practices, concerns persist regarding the speed and clarity of implementation. Stakeholders have emphasized the need for robust governmental support, especially during the transitional phase, to prevent inadvertent non compliance. Specific apprehensions relate to the application of safe harbour rules, the potential redundancy of existing tax incentives such as tax holidays, and the challenges in aligning financial reporting practices with GIR filing requirements (Wahidiyah & Hermawan, 2023).

In particular, businesses are concerned that the new rules may disproportionately impact domestic subsidiaries of global MNEs, especially where tax incentive regimes currently lower effective tax rates. The conversion of such incentives into Qualified Refundable Tax Credits (QRTC) or cash grants, as proposed by the government, may alleviate some of these concerns, but their implementation details remain critical to policy acceptance. The uncertainty over how domestic top up taxes will be treated in the context of foreign parent obligations adds to the administrative complexity (KPMG, 2024).

Despite these challenges, Indonesia's Pillar Two implementation presents a rare opportunity to realign domestic tax policy with global equity and compliance standards. If executed effectively, PMK 136/2024 may reinforce the integrity of Indonesia's tax administration while fostering a fairer and more predictable business environment. The reform also positions Indonesia as a frontrunner in Southeast Asia, setting a regulatory precedent that may influence neighboring countries to accelerate their own alignment with the OECD framework (Peters, 2023).

Ultimately, the success of this regulatory initiative will depend not only on legislative precision but also on the government's ability to facilitate a smooth transition. Adequate administrative guidance, stakeholder education, and digital infrastructure development are critical to ensuring effective implementation. As the Pillar Two regime reshapes the international tax landscape,

Indonesia's engagement provides a valuable case study of policy adaptation in a developing country context. Its experience may serve as a model for balancing global tax alignment with domestic fiscal priorities, institutional capacity, and economic competitiveness.

METHOD

This study adopts a qualitative policy analysis approach to examine Indonesia's implementation of OECD Pillar Two through PMK 136/2024. The approach enables exploration of legal, administrative, and behavioral dimensions of compliance, making it suitable for analyzing newly adopted fiscal regulations. Drawing from Otieno (2022), this method captures both intended regulatory outcomes and practical challenges in implementation.

Data were collected between August and October 2023 through an analysis of PMK 136/2024, official guidance from the Directorate General of Taxes (DJP), and OECD documents. In addition, professional insights from PwC, EY, and KPMG, alongside academic studies, were incorporated to strengthen perspectives. This combination of sources was chosen to ensure analytical depth and policy relevance. Following Umar et al. (2019), triangulating these sources increases data credibility by integrating regulatory, professional, and empirical perspectives.

The analysis is informed by behavioral economics, particularly the slippery slope model, which emphasizes the interaction between trust and coercion in shaping compliance, was selected for its relevance in the context of new regulatory transitions, where Indonesian tax authorities must build taxpayer trust while enforcing compliance. This model provides sharper insights into compliance dynamics under Pillar Two. Mohammed & Tangl (2023) highlight how safe harbour rules and penalty reliefs influence voluntary compliance. Grounded theory principles are also employed to identify thematic patterns in MNE responses and implementation practices.

Bibliometric tracking and event based analyses support policy evaluation. Bibliometric techniques identify jurisdictional trends and key contributors to Pillar Two literature, while event studies assess the regulatory impact of PMK 136/2024 on tax practices and reporting (P. Jin et al., 2023). This methodological pairing provides a timeline based understanding of policy diffusion and response.

The study combines qualitative analysis with selective survey findings and case observations. Mixed methods allow for integration of corporate readiness indicators and professional commentaries. (Umi Sulistiyanti & Pratiidina Evi Damayanti, 2023) emphasize how combining surveys with interviews enriches understanding of compliance behavior. Institutional capacity and governance quality are also examined, drawing from Khamis & Mastor (2022), to contextualize enforcement credibility and public perception.

Given the early stage of PMK 136/2024 implementation, primary empirical data remain limited. This study relies primarily on policy texts, global best practices, and simulation based insights. Despite these constraints, the triangulated and interdisciplinary approach ensures robust analytical grounding for future empirical validation.

This multi layered methodology offers a comprehensive view of Indonesia's Pillar Two adoption, reflecting both theoretical rigor and practical relevance in tax policy research.

RESULT AND DISCUSSION

Compliance Requirements under PMK 136/2024

Indonesia's enactment of PMK 136/2024 introduces comprehensive administrative requirements aimed at aligning domestic tax systems with the OECD's Pillar Two framework. Central to this implementation is the requirement for multinational enterprises (MNEs) with global consolidated revenues exceeding EUR 750 million to conduct detailed tax calculations and submit documentation consistent with the GloBE (Global Anti Base Erosion) model rules (Schanz, 2023). These include the calculation of jurisdictional effective tax rates (ETRs), the application of substance based income exclusions (SBIE), and the management of top up tax obligations.

The regulation mandates timely and transparent reporting through two primary mechanisms: the GloBE Information Return (GIR) and the Annual Top up Tax Return (SPT GloBE). These reports must include jurisdiction specific data on adjusted covered taxes, GloBE income, excess profits, and applicable safe harbour qualifications. Indonesia's compliance deadlines 15 months for GIR (extended to 18 months in the first year) and 16 months for SPT (also 18 months in year one) are broadly consistent with OECD timelines, although certain domestic nuances remain (Jin et al., 2022).

However, businesses have raised concerns regarding the operational burden of these obligations. The complexity of tax calculations, combined with the requirement to reconcile CbCR (Country by Country Reporting) with GloBE returns, places substantial pressure on firms to upgrade internal systems and ensure accurate, auditable filings (Brushwood et al., 2018; Kubick & Yazzie, 2020). Compounded by limited in country expertise on the intricacies of global tax frameworks, Indonesian MNEs face notable compliance risks and resource demands (Schanz, 2023).

Globally, jurisdictions implementing Pillar Two often adopt phased rollouts, providing transitional periods to minimize compliance shocks. These phases frequently include administrative leniency, such as grace periods for initial filings and penalty relief for good faith errors (Schanz, 2023). Such strategies have proven effective in supporting firms' transition toward compliance, especially in developing countries (Kubick & Yazzie, 2020).

Transitional Safe Harbour Provisions

In order to ease the burden on MNEs during initial compliance years, Indonesia's PMK 136/2024 adopts OECD prescribed Transitional CbCR Safe Harbour provisions. These provisions allow MNEs to bypass full GloBE calculations if they meet at least one of three tests: (i) a simplified ETR threshold (15% in FY 2024, 16% in FY 2025, and 17% in FY 2026), (ii) a de minimis threshold based on revenue and profit, or (iii) if profit before tax (PBT) is lower than the calculated SBIE.

Table 1. Transitional Safe Harbour Thresholds

Year	Simplified ETR	De minimis Threshold	SBIE Test
2024	$\geq 15\%$	Revenue < EUR 10M and Profit < EUR 1M	PBT $\leq$ SBIE

Year	Simplified ETR	De minimis Threshold	SBIE Test
2025	$\geq 16\%$	Same	$PBT \leq SBIE$
2026	$\geq 17\%$	Same	$PBT \leq SBIE$

While designed to simplify compliance, pitfalls in ETR calculation and SBIE estimation are common. MNEs risk misinterpreting the interaction between tax credits, covered taxes, and simplified income definitions (Schanz, 2023). Furthermore, estimation errors, reliance on preliminary financial data, and inconsistencies in applying accounting adjustments have resulted in audit triggering discrepancies (Kubick & Yazzie, 2020). Brushwood et al. (2018) underscore the importance of instituting internal review protocols to verify simplified calculation methodologies before submission.

Additionally, the coordination between SBIE and PBT thresholds presents a strategic compliance avenue for minimizing top up tax liabilities. By aligning business structures to optimize these carve outs, MNEs can reduce exposure to additional taxation while preserving operational efficiency. Policymakers must ensure these thresholds maintain alignment with broader equity goals of the GloBE framework while preserving access for smaller players (Brushwood et al., 2018).

Examples from jurisdictions such as Australia and Canada suggest that clearly articulated safe harbour guidance significantly improves compliance outcomes. These countries issued detailed methodologies for calculating simplified ETR and set clear audit expectations, creating predictable paths for MNEs transitioning to new tax frameworks (Schanz, 2023).

Strategic Responses by Multinational Enterprises (MNEs)

MNEs operating globally have begun restructuring their operational models in response to the introduction of the global minimum tax. This includes relocating assets, modifying supply chains, and restructuring ownership to maximize tax efficiency within compliant jurisdictions (J. Y. Jin et al., 2022). Structural changes also include entity level realignment, such as the consolidation or relocation of regional headquarters, and the reclassification of income streams to better align with domestic QDMTT regimes (Kubick & Yazzie, 2020).

A prominent area of strategic consideration lies in the trade offs between Qualified Domestic Minimum Top up Tax (QDMTT), tax holidays, and Qualified Refundable Tax Credits (QRTC). Tax holidays, while historically effective in attracting investment, may become counterproductive under Pillar Two, as they lower ETRs and increase top up tax liabilities. In contrast, QDMTT and QRTC offer tax neutral instruments that permit jurisdictions like Indonesia to retain revenue without triggering top up taxes elsewhere (Schanz, 2023). Nevertheless, these options may introduce planning uncertainty, particularly in jurisdictions with fluctuating interpretations of refundability or qualification standards (Kubick & Yazzie, 2020).

The SBIE mechanism emerges as a critical lever in tax optimization strategies. By increasing qualifying payroll and tangible assets within Indonesia, firms can reduce their “excess profit” base subject to top up taxation. Schanz (2023) emphasizes that SBIE centered planning provides long term benefits by encouraging substance aligned investment while satisfying the minimum tax

objectives. Moreover, SBIE focused planning aligns with development goals of enhancing local employment and industrial base expansion.

The effectiveness of QRTC and cash grants is also subject to evaluation by tax authorities, not only based on immediate compliance levels but also on broader economic outcomes. These include investment generation, job creation, and sustainable tax revenue contributions. Performance metrics used by tax authorities increasingly encompass both quantitative outcomes (e.g., compliance rate, tax yield) and qualitative indicators (e.g., stakeholder satisfaction, innovation facilitation) (Kubick & Yazzie, 2020).

In summary, Indonesia's adoption of Pillar Two under PMK 136/2024 presents a multifaceted set of compliance obligations and strategic considerations. MNEs must align internal tax planning with new ETR thresholds, manage transitional reporting under safe harbour rules, and optimize their use of SBIE and QDMTT provisions. As firms adapt, regulatory clarity, administrative capacity, and cross border coordination will be essential to ensuring successful implementation and long term tax certainty.

Compliance Risks in Pillar Two Implementation

The primary challenge lies in reconciling entity-level data streams. Domestically, this requires more detailed guidance from tax authorities. International experiences show that grace periods and audit guidance ease the initial burden. Policy implication: Indonesia should integrate similar measures to safeguard compliance credibility and reduce disputes. One of the most significant risks relates to the difficulty of aligning Indonesia's domestic tax provisions, incentives, and reporting systems with the detailed compliance expectations embedded in the GloBE rules. As highlighted by Juwono et al. (2022), calculating the jurisdictional effective tax rates (ETRs) involves complex adjustments for covered taxes, deferred items, and carve outs, all of which must be consistently applied and meticulously documented.

These challenges are compounded by the lack of advanced and integrated data management systems within many MNEs, especially in developing economies. Without robust IT infrastructure to track income, covered taxes, and qualifying exclusions across multiple jurisdictions, firms become increasingly vulnerable to errors, omissions, and inconsistencies. These inaccuracies can trigger regulatory audits, penalties, and reputational damage. Furthermore, as MNEs attempt to consolidate financial data from diverse subsidiaries with varying accounting systems, the margin for error widens considerably. Another layer of risk emerges from the rapidly evolving regulatory environment, where changes in both international and domestic rules occur in tandem. Firms must remain agile and responsive to frequent updates in regulatory guidance, yet often lack the organizational bandwidth to interpret and implement these changes effectively.

Legal Certainty and Regulatory Gaps under PMK 136/2024

PMK 136/2024 was enacted to enhance legal certainty and provide clear compliance benchmarks for Indonesia based MNEs navigating the global tax reform (Stewart, 2024). The regulation offers

structured definitions, standardized documentation formats, and specific deadlines for filing, thereby reinforcing Indonesia's credibility as an adherent to OECD aligned practices. According to Juwono et al. (2022), this framework represents a foundational legal milestone in Indonesia's tax evolution. However, despite these strengths, practical challenges persist.

Legal certainty remains partially constrained by gaps in harmonization between domestic rules and OECD guidelines, especially in the interpretation of nuanced provisions such as the SBIE and the treatment of tax credits or timing differences. For example, whether Indonesia's treatment of deferred taxes and qualified refundable tax credits (QRTC) aligns with OECD interpretations may remain ambiguous in practice. Additionally, inconsistencies in translation between Indonesian regulatory language and OECD guidance can create interpretive difficulties for tax professionals. These regulatory ambiguities are particularly prominent during the transitional phase, where businesses are required to comply with obligations despite uncertainties in the practical application of certain provisions. Therefore, the successful realization of legal certainty depends on the responsiveness of tax authorities in issuing supplemental guidance, organizing stakeholder outreach, and developing interpretation manuals that facilitate consistent enforcement.

Reconciliation of CbCR and GIR Data Streams

A core operational challenge under PMK 136/2024 is the reconciliation of two key reporting instruments: Country by Country Reporting (CbCR) and the GloBE Information Return (GIR). While both serve similar transparency objectives, they operate under different scopes, definitions, and data aggregation methods. As such, discrepancies in reported figures are inevitable unless firms adopt intentional governance strategies. Juwono et al. (2022) propose establishing interdisciplinary compliance teams composed of legal, finance, tax, and IT specialists to oversee the alignment of reporting streams.

These teams must coordinate internal processes to ensure consistency across reporting systems and facilitate timely reconciliation of divergent datasets. Internal audit functions should be leveraged not only to identify discrepancies but also to refine reporting systems and internal controls. Importantly, firms are advised to document reconciliation methodologies, justify variances, and maintain audit trails that can withstand external scrutiny. In addition, technological innovation should be harnessed to support these efforts. Integrated data platforms using machine learning and real time analytics can detect inconsistencies and recommend adjustments, streamlining reconciliation processes while reducing manual input errors. As the volume and complexity of tax data grow, automation and standardization will become indispensable in safeguarding compliance accuracy.

Enhancing Coordination and Technological Integration

Effective cross functional coordination is not merely beneficial but essential in managing compliance under the Pillar Two regime. Successful implementation depends on the ability of MNEs to break down silos between departments most critically between tax, finance, legal, and

operations. Regular interdepartmental communication ensures that evolving compliance requirements are fully integrated into financial planning, internal reporting, and strategic decision making.

Establishing structured communication channels, compliance dashboards, and accountability frameworks allows all relevant stakeholders to access updated regulatory data and respond accordingly. Digital infrastructure plays a critical role in this coordination. Juwono et al. (2022) emphasize the necessity of deploying centralized data management systems and compliance software that aggregate inputs from multiple teams and convert them into actionable insights. These platforms also serve as collaborative tools that improve workflow visibility, facilitate internal alignment, and track performance indicators.

Beyond technical coordination, fostering a culture of compliance is equally vital. Organizations should embed compliance objectives into performance metrics, reward tax transparency, and offer ongoing professional development programs. These actions not only enhance technical competence but also promote behavioral alignment across the enterprise. By encouraging employees to view compliance as an integral part of their role, rather than a specialized function, organizations can institutionalize best practices and reduce resistance to change.

CONCLUSION

The implementation of PMK 136/2024 represents a pivotal step in aligning Indonesia's tax system with the OECD Pillar Two framework. While the regulation establishes a strong legal foundation and promotes fiscal transparency, it also introduces complex compliance obligations that demand integrated financial systems, regulatory clarity, and institutional capacity. Success will largely depend on the government's ability to provide timely guidance, strengthen digital infrastructure, and foster effective collaboration with stakeholders during the transitional phase.

This study contributes by highlighting the strategic and operational challenges of Pillar Two adoption in a developing country context. Future research should investigate empirical case studies of Indonesian MNEs, assess the effectiveness of QDMTT and SBIE in mitigating top-up taxes, and compare regional approaches across Southeast Asia. Such inquiries will not only validate the present findings but also inform long-term strategies for achieving legal certainty, compliance efficiency, and equitable international tax governance.

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