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## Tax implications of influencer income in Peru through social media platforms

### Implicaciones fiscales de los ingresos de influencers en Perú a través de plataformas de medios sociales

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#### Abstract


This article investigates how influencers in Peru who generate income through platforms such as Facebook, Instagram and YouTube are subject to taxation under Peru's Income Tax Law (LIR). The main sources of income include: advertising income and affiliate income. Advertising income is derived from payments that brands or companies make to influencers to promote their products or services. On the other hand, affiliate revenues are commissions that influencers earn by recommending products or services to their followers through affiliate links. This study analyzes in detail how this income is classified and taxed under Peru's LIR. In conclusion, the research highlights the importance of understanding the tax implications of influencers' income in Peru through social platforms. In addition, it highlights how easily these business models allow tax evasion, due to the informality of the transactions and the lack of effective control mechanisms,


#### Resumen


Este artículo investiga cómo los influencers en Perú que generan ingresos a través de plataformas como Facebook, Instagram y YouTube están sujetos a impuestos bajo la Ley del Impuesto a la Renta (LIR) del Perú. Entre las principales fuentes de ingresos se destacan: ingresos publicitarios e ingresos por afiliación. Los ingresos publicitarios se derivan de pagos que las marcas o empresas realizan a los influencers para promocionar sus productos o servicios. Por otro lado, los ingresos por afiliación son comisiones que los influencers obtienen al recomendar productos o servicios a sus seguidores mediante enlaces de afiliados. Este estudio analiza detalladamente cómo estos ingresos se clasifican y gravan según la LIR del Perú. En conclusión, la investigación destaca la importancia de comprender las implicaciones fiscales de los ingresos de los influencers en Perú a través de plataformas sociales. Además, se subraya lo fácilmente que estos modelos de

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which poses a significant challenge for tax compliance within the established legal framework.

**Keywords:** Influencers, income, digital marketing, followers, advertising.

negocio permiten la evasión fiscal, debido a la informalidad de las transacciones y la falta de mecanismos de control efectivos, lo que plantea un desafío significativo para el cumplimiento de las obligaciones tributarias dentro del marco legal establecido.

**Palabras clave:** Influencers, renta, marketing digital, seguidores, publicidad.

## Introduction

Commercializing goods and services through social media platforms and collaborating with recognized influencers have generated significant monetary income (Belanche et al., 2021). This situation derives from the various strategies companies use to take advantage of the services of these individuals to effectively position their products in the market and capture consumers' attention (Arora et al., 2019). This phenomenon is based on the trust and prominence that influencers have managed to establish in contemporary society. In addition, corporate giants such as Google, Meta, and other corporations disseminate certain content to promote a wide range of products, which generates economic benefits for these influencers (Arora et al., 2019; Audrezet et al., 2020).

Social media platforms have been shown to significantly impact traditional revenue streams by capturing attention and audience, according to several studies examining the relationship between social media and traditional media (Ren et al., 2024). Unsafe content present on these platforms can cause safety issues for brands, negatively impacting advertisers and market performance (Liu et al., 2022). In addition, the social media revolution has threatened traditional media, such as print newspapers, leading to declining circulation and operational issues affecting revenue streams (Shkarupa et al., 2019). Also, public awareness of platform-based businesses, as evidenced by research with Twitter and news articles, indicates a changing landscape that could further impact traditional revenue streams (Kounadeas et al., 2022). The dual role of social networks as attention grabbers and disruptors of traditional communication channels underscores their profound influence on traditional revenue streams in various industries.

According to the National Superintendence of Customs and Tax Administration (SUNAT) in Peru, influencers stopped paying the state around fifty million soles between 2016 and 2018 (Kassa, 2021). The Tax Court of Peru evaluated the activities carried out by the content creators. It concluded that the income generated by said activity corresponds to the business income category since the everyday use of capital and work was identified to sustain its source. Production company such as web pages and profiles. However, this resolution is not binding and may not be a systematic analysis in the last administrative instance, which generates uncertainty for the taxpayer.

This study examines the tax implications of income influencers generate through social media platforms such as Facebook, Instagram and YouTube. Influencers create and share content online that appeals to a broad and engaged audience. The income derived from these activities may be subject to tax evasion, depending on how they are classified and declared under the Peruvian Income Tax Law (LIR) (MEF, 2004; Patricio Aparicio et al., 2023).

In this article, the fiscal implications of the income generated by influencers in Peru through platforms such as Facebook, Instagram and YouTube will be analyzed. First, the theoretical framework will present the key theoretical foundations related to the digital economy and the taxation of income earned by influencers. Following this, the methodology section will detail the qualitative approach used to conduct the research, including data collection and analysis techniques. Subsequently, in results and discussion section, the most relevant findings of the research will be presented, analyzing their fiscal implications and how they affect both influencers and the Peruvian tax system. Finally, the conclusions will synthesize the main results and offer recommendations based on the findings obtained.

## Theoretical Framework

The term "influencer" is an Anglicism commonly used to describe people who can influence others, mainly through social media platforms (RAE, 2014). As an alternative in Spanish, the term *influencial* is

recommended for individuals who are effective in social networks. Other valid alternatives are "influencer" and "influencer". In Peru, the National Council for Advertising Self-regulation, through Resolution No. 05-2018-CONAR/CPE (Narvaez & Meza, 2023), defines influencers as those people who enjoy recognition in digital networks and have the power to influence, impact, or motivate the actions of a large number of followers using social networks.

Additionally, Indecopi, the National Institute for the Defense of Competition and the Protection of Intellectual Property of Peru affirms that an influencer can be an individual or character with credibility in a particular area (Mendoza-Moreno & Turriate Guzman, 2022). Influencers become significant market factors, influencing consumer decisions based on their ability to persuade and involve their followers (Vrontis et al., 2021). According to Alkan & Ulas (2023), trust also plays a crucial role in influencing purchase intention. By advertising trust, consumers can reduce the perceived risk and complexity in purchasing decisions and increase the perceived certainty of expected outcomes, leading to higher purchase intent (Dwidienawati et al., 2020). In addition, trust significantly impacts the purchase intention of products and services.

Therefore, the term "influencer" refers to individuals who, under their credibility, can influence consumer behavior, whether purchasing products or using services. They achieve this by creating and disseminating content on social media platforms like Instagram and YouTube.

In Peru, the income of individuals is classified into five categories, which are determined by SUNAT. First category rents are those obtained by giving up the use of movable or immovable property in exchange for a payment. These rents are based on the qualification of the capital to generate income. A rate of 6.25% is applied to 80% of the gross income (SUNAT, 2023).

Second-category income is that obtained from other capital concepts that are not first-category income. These incomes can be a product or a flow of wealth, depending on whether the capital is maintained or transferred. The exact rate is applied as in the first category.

The third income category is called business income, obtained by natural or legal persons who carry out activities with capital and work. Other income not classified in other classes is also included. The tax rate is 29.5% on net income.

The fourth category, income, is the income obtained from self-employment without a dependency relationship. If commercial activities complement self-employment, they are considered third-category income.

The fifth category of income is income from dependent work. The tax is calculated by adding the net income from dependent and independent work plus foreign source income.

Peru's tax system categorizes income into distinct categories to effectively tax different sources of earnings, ensuring that both capital-based and labor-based incomes are appropriately taxed. Each category has specific rules and tax rates, reflecting the nature and source of the income. This structured approach aims to create a fair and comprehensive tax system, balancing the taxation between self-employed individuals, employees, businesses, and capital income earners (Lira Camargo et al., 2023; Cabrera Sánchez et al., 2021). The Table 1 summarizes revenue by category in Peru.

**Table 1.**  
*Income category*

Income Category	Activity	Rate
First	Lease, sublease, and assignment in use	6.25%
Second	Capital income and capital gain	6.25%
Third	Business income	29.5%
Fourth	Self-employment income	8%, 14%, 17%,
Fifth	Dependent Work income	20% y 30%

Source: Information obtained from (SUNAT, 2023).

In Peru, given that influencers can generate substantial income by promoting products and services aligned with their personal brand (Hamdan & Lee, 2022), this income is part of the second category if it comes from capital not classified in the first category, or the fourth category if it comes from self-employment activities without a dependency relationship.

As influencers increase their credibility and trust, they boost consumers' purchase intention, which can translate into higher revenues from promotions and collaborations (Jun & Yi, 2020). This revenue is taxable and, therefore, can increase the country's tax revenue. Likewise, this income generated by influencers represents a new source of tax revenue that diversifies the country's tax base (Kulikovskaja et al., 2023). As this industry grows, more influencers are expected to contribute their taxes.

The visibility and success of influencers may lead to increased scrutiny and regulation by tax authorities, ensuring that this income is properly reported and taxed, which could strengthen the tax system (Di Gioacchino & Fichera, 2022). The consistency of influencers in promoting products and services not only strengthens their impact on the market but can also have a positive effect on Peru's tax revenues. This is because the higher revenues generated by these influencers, subject to taxation, contribute to the country's tax collection and diversification.

In the same way, according to Article 5 of the Regulation of the Income Tax Law (LIR) of Peru, taxpayers are obliged to pay taxes based on their domiciliary situation (Ministerio de Economía y Finanzas, 2022). The regulation specifies that individuals domiciled in Peru are subject to tax on their worldwide income, including income derived from both Peruvian and foreign sources. On the other hand, non-residents are only required to pay taxes on income that is considered to be of Peruvian origin.

This legislative provision demonstrates that the Peruvian government taxes residents for their entire income, regardless of whether it originates in Peru or abroad. The requirement remains applicable irrespective of whether the payment is also subject to tax in the foreign jurisdiction.

## Methodology

This study set out to explore and describe the tax implications of income generated by influencers through social media platforms. The research was conducted through a non-experimental design and used a qualitative approach with an exploratory scope.

For data collection, the technique consisted of analyzing the social media accounts and channels of recognized influencers. The platforms selected were Facebook, Instagram and YouTube, due to their high influence in Latin America (Global Stats, 2023).

Among the criteria for the selection of the sample, the engagement rate was considered, which measures the interaction of followers with the influencer's content (likes, comments, shares, etc.). A high engagement rate indicates an active and engaged audience. The influencers selected had more than 100,000 followers. In addition, the relevance of the influencer's niche in relation to the products or services they promote was analyzed, given that an influencer with a well-defined and relevant niche can have a greater impact on the purchase intention of their followers. Follower growth over a given period was also evaluated; steady or rapid growth may indicate greater popularity and recent relevance. For this, content management tools such as Hootsuite and Sprout Social were used to monitor influencers' activities. Finally, the use of hashtags and keywords in the publications was examined to understand the trends and topics that the influencer addresses and how they impact their audience.

By considering these criteria, a more complete and accurate collection of Peruvian influencers with greater acceptance was achieved, which is crucial for data analysis and understanding the impact of these influencers on the audience and on the potential tax collection of their activities (Rivera-Rogel et al., 2022).

The data collection technique consisted of conducting random interviews (Gonzalez-Carrion & Aguaded, 2020) with some of the influencers selected according to the criteria, in order to delve deeper into their experiences and challenges (León & Espinoza, 2023; Mateus et al., 2022).

To ensure that the selection of influencer accounts was clear, objective and consistent, a rubric was developed with the help of digital marketing experts. Table 2 presents the criteria evaluated for sample selection.

**Table 2.**  
*Sample selection criteria*

Criteria	Characteristics
Engagement rate	Number of subscribers
Niche relevance	Number of views
Growth	Hootsuite and Sprout Social Ratios
Keywords	Scope of their publications

Prepared by the authors.

**Results and discussion**

In the development of this research, 35 influencer accounts were initially selected based on criteria established in the methodology; however, during the data collection process, a total of 25 in-depth interviews were conducted. The decision was based on the criterion of theoretical saturation (Nascimento et al., 2018), which refers to the point at which additional interviews do not contribute new relevant or significant information, indicating that the variety and depth of the topics of interest have been captured.

As the interviews progressed, it was observed that responses began to repeat themselves and no significant new categories or themes emerged. This phenomenon was particularly evident in the last five interviews, where patterns and trends identified in the previous interviews were consistently confirmed without providing new elements. Therefore, it was considered that continuing with the interviews would not contribute significantly to the enrichment of the results.

In the analysis of the interviews, several main sources of income were identified that are subject to taxation and simultaneously present significant challenges in terms of tax compliance due to the ease with which they can be evaded. The interviews revealed that influencers' income predominantly comes from the following sources:

Influencers' taxable income from Advertising.

In the context of the phenomenon of influencers, it is crucial to determine the origin of their activities. In this sense, the main activity carried out by influencers is the generation of content, which is subsequently disseminated through the appropriate channels on their social media platforms.

Once the engagement with their followers occurs, the visibility of the influencers becomes apparent, and their opinions are considered influential factors in the configuration of specific trends. Consequently, it can be said that an influencer's asset resides in the degree of influence or recognition that he has acquired within the social network, which makes him an attractive entity within the consumer market. This asset is effectively demonstrated through creating and sharing content, photos, and videos uploaded to their profiles on social networks.

As stated, content creators and influencers use their channels to deliver promotional content for their contracted brand partners. They are compensated for such promotional posts in either monetary or non-monetary form.

It is essential to recognize that influencers are aware that the primary goal of their promotional efforts is not simply to increase the number of followers on their respective channels. Instead, your goal is to use these initial followers to signify the superior quality of the endorsed product or service. Consequently, these initial supporters assume a position of significant credibility, and their expressed opinions are duly considered.

The activity carried out by the influencers is accompanied by its corresponding consideration, predetermined based on the frequency with which they agree to promote products or services through social media platforms, either in the form of monetary compensation or non-monetary benefits. Undoubtedly, the

income generated by this activity allows its individualization, serving the use of social networks as a means of access to the market.

Additionally, the revenue source may be identified as different for influencers who earn revenue through YouTube ads embedded in their channel content. There is a distinction between content creators who monetize their activities through the YouTube Partner Program (YPP) and those who do not. By opting for monetization, influencers consent to including ads in their content with the expectation of earning revenue based on the level of engagement with these ads.

It determines the durability of these sources of income; it is observed that the very structure of the social network facilitates long-term sustainability. In the case of Instagram, the constant creation of uploaded content through various options within the platform allows influencers to consolidate their position in the market, thus demonstrating the potential for a sustained source of income.

In the same way, concerning YouTube, the durability of the source of income is demonstrable through the prerequisite of registration in the YPP, which implies the fulfillment of specific requirements such as the accumulation of 4,000 hours of content viewing and the collection of at least 1,000 followers. By imposing these criteria, the social network ensures that influencers have achieved initial recognition for their activities, thus offering them the opportunity to monetize their channels and earn revenue. In addition, by continuously adhering to the social network's community standards, income generation remains sustainable over time.

In addition, when advertisements are embedded within videos as a form of promotion, this is known as "in-stream advertising." we find ourselves before another endless source of income. These advertising contracts are established based on the recognition and positioning that the content creators have achieved within their respective social networks.

Influencers' taxable income by marketing agencies.

The activities carried out by marketing companies present similarities with those carried out individually by influencers. Advertisers aim to create advertising campaigns to promote their products or services, considering the target audience and trying to establish the closest possible interaction with said audience.

In this sense, marketing companies play an essential role in developing campaigns by offering various alternatives for advertising strategies. One of the most sought-after options is influencer campaigns through social networks.

Observations have revealed that representation agencies have a pre-established portfolio of influencers. This portfolio is presented to the advertiser, who selects the most suitable proposal based on the desired characteristics to execute the advertising campaign.

Unlike representation agencies, media agencies do not have a pre-existing portfolio of influencers to offer advertisers. Instead, your initial responsibility is to define the influencer characteristics necessary for the successful execution of the ad campaign. Once the advertiser's preferences have been determined, the search for the ideal influencer for the campaign begins.

In addition, the specialized agencies executing the advertising campaign are to define the strategies and contents. It allows them to provide comprehensive campaign development services, including searching and hiring influencers who will participate in the advertising campaign.

Consequently, there are several avenues through which influencers can interact with advertising agencies. Such interactions can give rise to various tax implications that deserve further analysis.

Influencers' taxable income from affiliations.

The affiliate activity carried out by influencers on YouTube aims to generate income through exclusive content offered to subscribers. It implies a channel development to increase its attractiveness for users who pay to access additional content.

The income derived from this option is easily identifiable since the influencers offer complementary content in exchange for a fee collected through the social media platform. In addition, this income source is individualized since the content creator can decide whether to incorporate this alternative source of income into his channel.

It has taken all of these things into consideration, and two factors emerge from this activity that contributes to verifying the sustainability of the source of income over time. First, meeting the requirements to remain in the YouTube Partner Program (YPP) ensures that the influencer retains the opportunity to monetize their channel through this option. Secondly, choosing to offer exclusive content for channel members implies an implicit commitment on the part of the influencer to upload original content to maintain their membership periodically.

Regarding the inclusion of advertising by YouTube in the influencers' content, the source of income is considered enabled once the YPP membership application has been accepted and the monetization option has been activated. It is because the operations of the social media platform predominantly revolve around placing advertisements within the content.

In the case of affiliations, accepting to be part of the program serves as the initial step to enable the source of income and only the monetization functionalities are activated. Only when the influencers decide to start the affiliate option is the income generation source considered fully enabled. This activation allows users to become channel members, thus paying for exclusive content.

Influencers' taxable income from other activities on Social Media Platforms.

These activities generate revenue through remuneration for facilitating commercial interactions, such as enabled links or affiliations, in which the seller or advertiser provides compensation. Additionally, bonuses are acquired for Reels Play based on the number of views the reel obtains.

The production revenue stream is identifiable as it originates from rewards received when content creation is used to enable the purchase option. Similarly, bonuses can be traced back to revenue earned from several views.

Regarding the authorization of the source of income, in the case of affiliations, influencers access this form of payment by opting for the affiliation program within the social network. Once this source of income is obtained, only products affiliated with the program can be labeled.

A similar situation applies to bonuses, as influencers can sign up for the program within a specific time frame.

Regarding enabling links to generate the corresponding purchases, it is observed that the generation occurs when the connection is embedded in the content of the feed, allowing followers to use it to make purchases.

The merchandising showcase option offered by social networks allows influencers to promote products associated with their channels or brand. This function will enable subscribers or track members to access a page to purchase the advertised products.

In addition, influencers can incorporate links from their advertisers into their content, thus receiving compensation based on the sales generated through these links.

Regarding revenue from YouTube Premium, influencers receive a percentage of payments made for subscriptions related to views or downloads of their content.

The source of income is identifiable regarding sales through merchandising links or services in exchange for payment from advertisers. It is expected to persist over time since such transactions may occur continuously.

Similarly, revenue from the percentage earned through YouTube Premium is also recognized as a lasting source. The enduring nature of this revenue stream stems from the established positioning of the influencer

and the influence it exerts on its subscribers, which ensures its sustainability, like revenue from advertising services.

The following Table 3 resume the analysis carried out in this investigation:

**Table 3.**  
*Analysis categories and justification*

<b>Analysis Categories</b>	<b>Justification</b>
<b>Influencers' income from Advertising.</b>	Advertising revenue allows influencers to monetize their online presence and content creation efforts, reflecting the value they bring to businesses looking to reach their target audience through influencer marketing.
<b>Influencers' income by marketing agencies.</b>	Marketing agencies act as intermediaries between influencers and brands, facilitating collaborations and negotiating contracts on their behalf. These agencies connect influencers with brands looking to promote their products or services to a specific target audience. Influencers earn income through marketing agencies by participating in brand campaigns, sponsored content, product endorsements, and other promotional activities.
<b>Influencers' income from affiliations.</b>	When influencers join an affiliate program, they receive specific links or codes to share with their audience. When their followers click on these links or use the codes provided to make a purchase, the influencer receives credit for the referral and gets a percentage of sales or a flat commission. The amount of income earned through affiliations can vary based on factors such as the commission structure of the affiliate program, the influencer's audience share, and the number of successful conversions.
<b>Influencers' income from other activities on Social Media Platforms.</b>	The various activities of social influencers allow them to earn revenue by leveraging their online presence and influencing purchasing decisions among their audience. This creates a mutually beneficial relationship between influencers, affiliate programs, and brands.

Prepared by the authors.

## Discussion

The In the context of influencer services provided through social networks such as Instagram and YouTube (Spangler & Harden, 2022), it is evident that the income generated by these activities constitutes a qualified, long-lasting, and periodic source and, therefore, can be classified as taxable income.

In the case of the income obtained by influencers through advertising services on Facebook, Instagram and YouTube, in addition, to pay related to monetization, they can be classified as business income within the third category for tax purposes due to their commercial nature.

Regarding the application of withholding taxes on YouTube royalties obtained by influencers, the challenge of determining the tax jurisdiction to impose such tariffs arises. In Peru, for example, according to subparagraph b) of article 9 of the Income Tax Law (MEF, 2012), royalties are considered Peruvian source income when they are used economically within the country or when paid by a resident entity. However, the criteria for establishing the economic connection of such activities may vary in other jurisdictions.

In Peru, business income is subject to tax based on net income, which implies deducting the necessary expenses incurred in generating and maintaining the source of income. This deduction mechanism operates under the principle of correlation between income and expenses in Consultation No. V0992 – 16 (Dirección General de Tributos, 2016), the Spanish General Directorate of Taxes analyzed the deductibility of the costs of an influencer, highlighting that the deductible expenses must be proven in the development of the activity, not being admissible the sporadic costs related to the creation of contents.



The results of the interviews suggest that, although these sources of income should be subject to taxation under Peruvian regulations, the lack of effective control mechanisms and the prevalence of informal transactions allow many influencers to avoid complying with their tax obligations (Kassa, 2021). This situation underscores the need to develop more robust strategies adapted to the digital economy to ensure fair and effective taxation of income generated in the field of social networks.

Thus, influencers can request deductions for expenses directly related to income-generating economic activities. This income, in turn, creates the obligation to maintain adequate accounting records to justify the deductibility of such costs (Patricio Aparicio et al., 2023).

## Conclusions

In conclusion, this research sought to achieve the objectives related to the taxation of income obtained by influencers:

- Examined how to determine the taxable income of influencers based on various factors established in the Income Tax Law (LIR) in Peru and whether it applies to natural or legal persons. He discovered that factors such as the business structure, the regularity in generating income, and the existence of advertising contracts are significant in income classification.
- Evaluated the tax consequences of the income obtained by influencers on Instagram and YouTube and the necessary measures to comply with the provisions of the LIR in Peru. He highlighted the importance of adequately declaring and taxing the income generated through these platforms, considering the business nature of the influencers' activity.
- Analyzed how the regularity in content creation affects the income qualification for tax purposes. It concluded that the frequency and regularity in generating income and the professionalization of the activity could be decisive in considering income as business returns.
- Identified potential tax risks and challenges influencers face and proposed recommendations to address them appropriately. Tax stressed the importance of keeping accurate accounting records, complying with tax obligations, and having professional advice to avoid the risks of tax evasion and guarantee compliance with regulations.

In general, this research offers a complete vision of identifying the tax base of influencers, the tax implications of their income on platforms such as Instagram and YouTube, the role of regularity in the classification of payment, and the associated tax risks. The recommendations are intended to promote the correct taxation of these activities, guaranteeing compliance with legal provisions and contributing to a fair and equitable tax system.

Although the research exhaustively addressed the proposed objectives, it is essential to recognize some limitations that could have influenced the results and conclusions obtained:

**Legal and tax environment:** The legal and tax environment may differ between countries and regions. This research focused on the Peruvian Income Tax Law. Therefore, the results and interpretations may not be relevant to other legal and tax environments.

**Changes in technology and platforms:** Technology and digital platforms, like Instagram and YouTube, are constantly changing. Changes in policies, terms, conditions, and new revenue sources could affect the relevance of this research findings over time.

**Diversity of business structures:** Influencers can operate as individuals or companies with various business structures. Influencer taxation may depend on the variety of business models and systems used, making it difficult to generalize the results.

**Time and Scope Limitations:** This research was conducted in a limited time frame and with a specific scope. Some deeper aspects or approaches may have been left out due to time and resource constraints.

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