

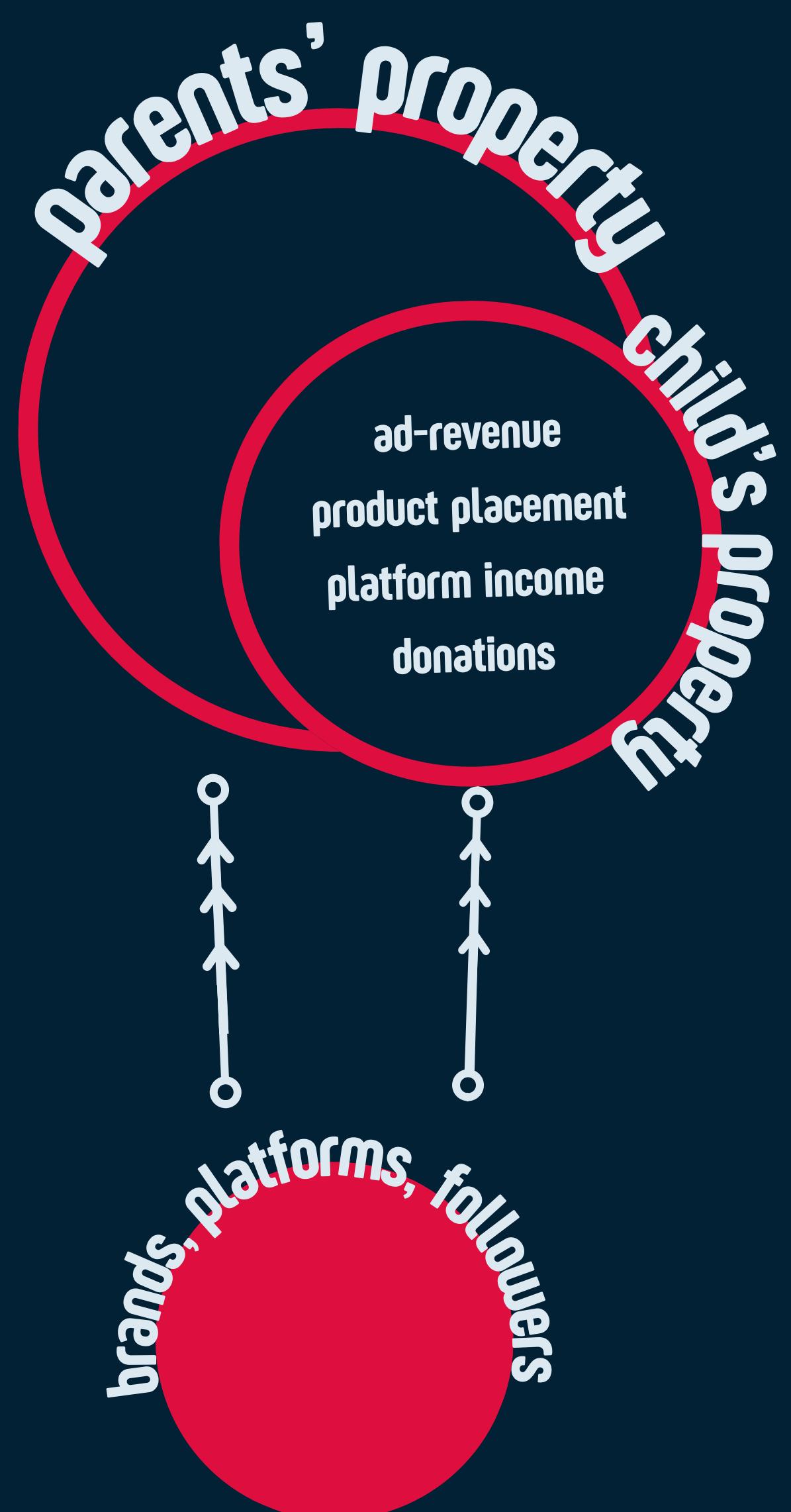
# 'kidfluencer' as a taxpayer: is there ability to pay?

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## 01 research problem

In recent years, a growing number of children (minors) generate substantial income through content creation on social media platforms (i.e., 'kidfluencers'), in forms such as advertisement revenue, sponsorship arrangements, product placements, donations, platform income, and other monetization schemes. Despite this new ecosystem, the tax and civil law treatment of minors who generate their own income remains an underexplored issue, which needs to be dug into. In jurisdictions such as Türkiye, minors are capable of holding property and acquiring possessions; therefore, under the traditional application of the ATP principle, they can be treated as taxpayers. However, the special nature of 'kidfluencers' raises complex legal questions: who truly has the economic benefit, control, and tax liability; and whether the mere fact of a child earning income suffices to trigger tax obligations under income tax law.

This research aims to systematically examine these questions by exploring the income produced through the child, but managed, exploited, or controlled by parents, and the income derived purely by the child influencer.



## 02 research questions

*How are kidfluencers taxed under the Turkish income tax system, and how should their tax status be evaluated under the ATP principle through the lenses of the economic approach and civil law doctrine on minors?*

What is the current tax regime for child taxpayers under the Turkish income tax system and other civil law countries?

In cases where income arises through the child but is managed or controlled by the parents, who has legal entitlement to that income under the civil law doctrines, economic control, and risk allocation, and lastly, for income tax purposes?

Does the nature of "kidfluencer income" question traditional definitions of 'taxpayer capacity' under the Turkish income tax system?

With the doctrines of civil law and property law, can a minor gain possessions separate from parental ownership or oversight, especially in the context of income generated from social media platforms?

Can the ATP principle be reinterpreted from a more civil law-levelled perspective, in order to contain income generated by minors, or generated by utilizing them, within a civil law system?

## 03 scope and limitations

### jurisdictional scope

The analysis will primarily focus on the Turkish legal system, particularly Turkish income tax legislation and relevant civil law provisions regarding minors' capacity to own and manage property. However, findings may be relevant to (or provide a reference for) other civil law jurisdictions with similar legal traditions.

### tax type

Only income tax will be addressed. Other taxes are excluded.

### subject focus

Income derived from content creation by minors (kidfluencers), including only advertisement revenue, sponsorship payments, donations, product placements, and similar monetisation streams.

### legal doctrine-based analysis

The study relies on doctrinal legal analysis (civil law and tax law), rather than empirical data on earnings, parental behaviour, or social media statistics.

## 04 methodology

### interdisciplinary descriptive analysis

mapping and interpreting existing Turkish civil law and tax law provisions, particularly the rules on minors' capacity, property rights, and tax liability; investigating how these rules apply (or may apply) to minors deriving income through content creation.

### analytical analysis

applying the "economic approach" commonly used in tax law to examine who holds **economic control and bears economic risks** in the context of kidfluencer income (i.e., distinguishing between formal legal ownership and actual economic benefit/control). By doing so, the analysis aims to determine whether the minor child (or perhaps the parents) should be considered the relevant taxpayer under the ATP principle.