Tax Compliance in the Digital Age: The Interplay Between Social Media and Tax Morale

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Abstract

Tax compliance refers to a condition in which a taxpayer fulfills their obligations in accordance with applicable tax regulations. This study aims to examine the impact of social media in the current digital era on tax compliance, with tax morale as a mediating variable. The data collection technique used purposive sampling, targeting individual taxpayers in the Solo Raya area. Structural Equation Modeling Partial Least Squares (SEM-PLS) was used to simultaneously analyze both direct and indirect paths between country-level factors, tax morale, and tax avoidance. The study's findings indicate a significant impact of social media on enhancing tax compliance, suggesting that social media can be utilized effectively to educate the public on tax-related matters. The variable of Tax Morale, which also significantly influences tax compliance, underscores the importance of strengthening tax morale through ethics education and awareness of citizens' responsibilities to pay taxes. If these two factors are well-managed, they can serve as an effective strategy for the government to increase national revenue through taxation. Moreover, tax morale is proven to partially mediate the relationship between social media and tax compliance.

Keywords: Tax Compliance; Social Media; Theory of Planned Behaviour; Tax Morale

INTRODUCTION

Taxation is the primary source of government revenue, used to fund government expenditures and national development programs. Tax revenue constitutes the largest portion of domestic income. *Direktorat Jenderal Pajak* (DJP), as a government agency under the Ministry of Finance, continues to strive to increase tax revenue by implementing reforms aimed at modernizing the tax system (Fauziati, Minovia, Muslim, & Nasrah, 2016). The tax reform focuses on broadening the tax base and simplifying tax payment procedures by transitioning from an official assessment system to a self-assessment system (Mustam, Junaidi & Khaerudin, 2023).

Picture 1 National Tax Revenue Data
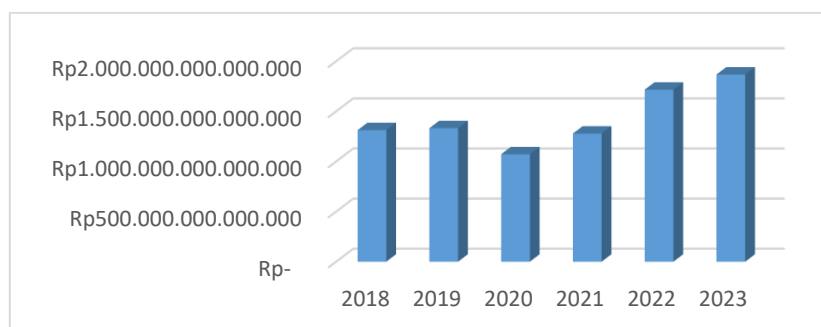
Source: appportal.intranet.pajak.go.id

Based on the tax revenue report from Picture 1, Indonesia's economy experienced a severe decline due to the impact of the COVID-19 pandemic from 2019 to 2020. In 2022, tax revenue

realization reached IDR 1,716.8 trillion, equivalent to 115.6% of the target. According to Finance Minister Sri Mulyani Indrawati, this tax revenue grew by 34.3%, indicating optimism for economic recovery following the COVID-19 pandemic (Kurniati 2023).

The tax revenue policy for 2023 is aimed at optimizing state revenue to support economic transformation in the post-COVID-19 era. Along with the anticipated strengthening of economic recovery in 2023, the government is optimistic that state revenue, particularly tax revenue, will continue to rise (Arifin et al. 2024). Therefore, the Government and the House of Representatives of the Republic of Indonesia (DPR RI) have agreed to set a tax revenue target of IDR 2,021.2 trillion for 2023, marking the highest target in history (Larasati 2022). In practice, based on data from appportal.intranet.pajak.go.id, gross tax revenue reached IDR 2,091.4 trillion, indicating that the revenue target has been met.

Given that Indonesia follows a self-assessment system, tax compliance is a crucial factor in achieving tax revenue targets and fulfilling tax obligations. A country's tax revenue will increase if public compliance in paying taxes is high. If all citizens, as taxpayers, comply in calculating, depositing, and paying taxes, the tax revenue targets will be met, and the planned national development can be realized (Wibowo, Nurlaela, & Chomsatu 2022).

From an ethical standpoint, tax morale can motivate individuals to pay taxes as a contribution to the state, done voluntarily (Aligarh et al. 2020). Tax morale is a variable that significantly aids in understanding an individual's honesty in paying and reporting their taxes (Deddy Dwi, Qomariah, and Nyoman Putu Martini 2024). Therefore, tax morale can influence taxpayer compliance. More broadly, tax morale behaviors, such as the level of honesty, knowledge, and tax capabilities, significantly impact taxpayer compliance (Akbar, Nuridah, & Panjaitan 2023).

Taxpayers' perceptions influenced by social pressure not only come from their surroundings or the real world but can also originate from the virtual world. The dissemination of information regarding tax policies and regulations, which are continuously evolving, is essential in order to gain public trust. Ensuring that the public is well-informed about these changes is crucial for maintaining confidence in the tax system (Aligarh 2017). Nowadays, using social media as a platform to educate taxpayers is not only conducted by the Directorate General of Taxes, but many non-governmental accounts also participate in tax education. Another advantage of using social media is its ability to disseminate information and provide tax education that can be directly accessed by everyone in Indonesia (Rifdah & Supadmi 2023).

This study utilizes individual taxpayers as respondents, who contribute to national revenue or income. Therefore, the results of this study can serve as a reflection for the government in its efforts to provide tax education and as a consideration in formulating future policies..

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Literature Review and Hypothesis Development

The Theory of Planned Behavior (TPB) is a social psychology theory that explains human behavior through behavioral intentions, which are influenced by attitudes toward the behavior, subjective norms, and perceived behavioral control (Ajzen 1991). The Theory of Planned Behavior (TPB) is a social psychology theory that explains human behavior through behavioral intentions, which are influenced by attitudes toward the behavior, subjective norms, and perceived behavioral control (Ajzen and Fishbein 1980; Ajzen and Fishbein 1975) .

The Theory of Planned Behavior identifies three factors that influence actions: 1) Behavioral Beliefs, which are individual beliefs that drive engagement in the desired behavior 2) Normative Beliefs, which involve beliefs about others' normative expectations and the motivation to meet those expectations and 3) Control Beliefs, which are beliefs about the presence of factors that facilitate or hinder the behavior and perceptions of how strongly these factors influence the behavior. These three elements are generally found to predict behavioral intentions with a high level of accuracy (Ajzen 1991).

In the Theory of Planned Behavior, it is stated that the frequency of sending messages on social media influences individuals' perceptions of the consequences for themselves and others, which

in turn affects their sense of compliance. In other words, social media plays a role in shaping individuals' perceptions of whether to engage in the same behaviors as others, thereby impacting their tax morality and tax compliance (Herawati et al. 2021). For example, if a taxpayer sees many peers in their social network engaging in tax evasion on social media, it may ultimately reduce their own tax compliance. This can disrupt the tax compliance of individuals who are used to discussing tax matters with peers, colleagues, or even at their workplace (Sour 2004).

Meanwhile, perceived behavioral control represents the degree of difficulty an individual has in accomplishing a specific behavior. According to Kidwell and Jewell (2003), perceived behavioral control represents a person's perception of control over a certain activity. According to The Theory of Planned Behavior, the experiences people post on social media do not always reflect their future informational desires, even though initial online opinions or evaluations can be helpful to others. Cheung and Lee (2012) argue that while members may sense a moral obligation to provide feedback to customers on social media, it is fully optional. This suggests that individuals have the ability to accept or reject the information available on social media. In the context of taxation, this implies individual authority over the dissemination of information technology on social media affects their intentions regarding variations in tax morality and tax compliance.

This study supports the Theory of Planned Behavior, which suggests that variations in tax morality can amplify the influence of social media on tax compliance. In other words, an individual's intention to adhere to tax regulations will increase in line with positive attitudes, social pressure, and a stronger perceived influence on themselves and others (perceived behavioral control). This, in turn, can enhance tax morality and ultimately affect compliance behavior.

Tax Compliance

Tax compliance refers to the process of fulfilling tax obligations by taxpayers and submitting tax reports, including providing the necessary documents and explanations to tax authorities in a timely manner (Oyedele 2009). Since the tax reform in Indonesia in 2008, the number of taxpayers has dramatically increased from 10,106,159 in 2008 to 25,065,810 in 2012, and it has now risen to 70.29 million taxpayers in 2022 (Trihana & Ismunawan 2022 ;(Kurniati 2023). This indicates a significant and ongoing growth in tax compliance in Indonesia over the years.

The Influence of Social Media on Tax Compliance

Socialization through both social media and face-to-face interactions with taxpayers, as conducted by the Directorate General of Taxes, has successfully educated taxpayers about their rights and obligations, as well as the procedures for tax regulations (Herawati, Tabroni, & Lusiana, 2018). As the quality of tax-related content on social media improves, so does tax compliance. In the study by Juliobenedrick, Davidson, & Prabowo, (2023) it was found that individuals who feel well-informed about taxation and are active on social media are more likely to not comply with tax laws. Due to this research gap, the study uses social media as an independent variable that directly impacts an individual's tax compliance, a subject that remains relatively underexplored in Indonesia.

H₁: Social media has a significant influence on increasing tax compliance

The Influence of Tax Morality on Tax Compliance

In tax compliance, there are various driving factors, with the most significant being tax morality. From an ethical perspective, tax morality can motivate individuals to pay taxes as a voluntary contribution to the state, thereby influencing taxpayer compliance. Broadly speaking, tax morality behaviors such as levels of honesty, knowledge, and tax-related abilities greatly impact taxpayer compliance (Akbar, Nuridah & Panjaitan, 2023). According to research by Hardika, Wicaksana, & Subratha (2020) tax morality has a significant effect on tax compliance. Research by (Hidayat and Nugroho 2010) indicates that tax noncompliance influences the intention to be noncompliant, although the effect is not significant. This suggests that attitudes can be shaped by moral obligations, where individuals with high moral standards feel a greater sense of responsibility to comply with or fulfill their tax obligations.

H₂: Tax morality has a significant effect on tax compliance

The Influence of Social Media on Tax Morality
There is limited research that directly connects social media with tax morality. However, it can be projected that positive interactions on social media are expected to enhance self-perception of positive attributes, which in turn may lead to positive moral outcomes. In a study by Williams, Dhoest, & Saunderson (2019) it was found that social media positively influences morality and is essential for interactions with students, as well as for promoting and marketing library resources. A recent study by Johara, Abdul Kader Jilani, & Uddin (2022) indicates that social media literacy positively affects workers' morality, moderated by employee engagement. Therefore, this study formulates the following hypothesis:

H3: *Social media plays a positive role in enhancing tax morality*

The Mediating Role of Tax Morality
Many studies have used tax morality as a mediator. In research by Nurani & Islami (2020) empirical evidence is provided that religiosity has an indirect effect on tax compliance, mediated by tax morality. The finding of Johara, Jilani, & Uddin (2022) indicate that the central role of social media literacy directly influences employee morale. According to Ajzen (1991) a strong foundational belief system provides a detailed description for obtaining information about behavioral determinants. At this level, one can learn about the factors that drive individuals to engage in the desired behavior and encourage others to follow different courses of action.

In the study by Williams, Dhoest, & Saunderson (2019) it was revealed that high levels of engagement in social media positively influence work morale. The relevance of tax morality in tax compliance models has been widely researched; however, the uncertainty surrounding tax morality on social media deserves attention and further investigation. By linking tax morale, tax compliance and social media, this study posits that social media plays a crucial role for those with strong tax morality and a high probability of fulfilling their tax obligations.

H4: *Tax morality mediates the influence of social media on tax compliance.*

This study formulates a research model of Picture 2:

Picture 2 Research Model
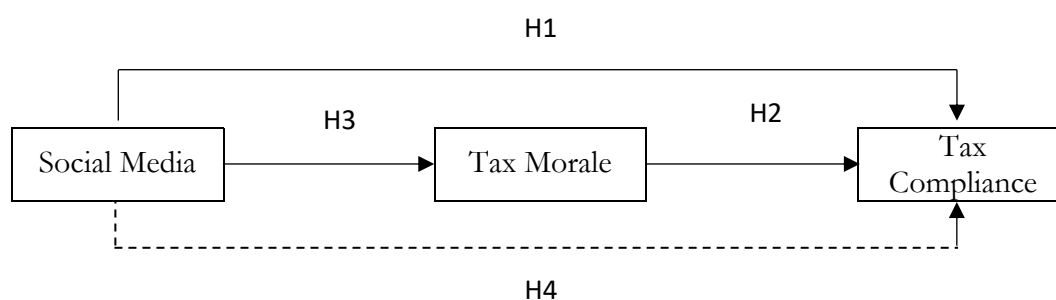
METHODS

This study adopts a quantitative approach based on primary data, utilizing offline and online survey distribution methods through Google Forms. A total of 130 respondents participated in this survey, with 80% of them having a fixed income and contributing continuously, while the remaining 20% participated periodically in national tax revenue or income.

The population of this study comprises the entire Indonesian community, and the research sample was selected using purposive sampling in accordance with the issue being studied. This study establishes the following criteria: (1) Having paid taxes (e.g., income, vehicle, property, prizes, etc.); (2) Having a social media account. These criteria facilitate the calculation and discussion of the research findings due to their alignment with the topic under investigation.

Variable

The study's dependent variable is tax compliance. In general, tax compliance involves the extent to which taxpayers adhere to the applicable tax regulations in their country by providing credible tax information and making timely payments (Owusu, Bekoe, Otchere, & Effah, 2022). In this study, we measure the likelihood of an individual fulfilling their tax obligations as a form of their moral responsibility (Hardika, Wicaksana, & Subratha 2020).

Social media is the dependent variable in this study. WhatsApp, Facebook, Instagram, and X (formerly Twitter) are among the most frequently used social media platforms in Indonesia recently, and many people have become highly dependent on them (Nur, 2021; Zeva, Rizqiana, Novitasari, & Radita, 2023). This study measures taxpayers' attitudes toward the role of social media in their tax compliance, taking into account the Theory of Planned Behavior (TPB). The first component construct is taxpayers' attitudes toward "Tax Information" available on social media, which has been adapted and modified from Park, Lee, & Han (2007).

The second component construct is the attitude toward "Tax Information Quality," was modified from Prendergast, Ko, & Yuen (2010) and Park, Lee, & Han (2007). The rationale is that before making an critical decision, people consider the legitimacy, correctness, reliability, and other elements of the information from social media. This examined in a distinct area of researc, Lee & Shin (2014) and Park, Lee, & Han (2007). This hypothesis is supported by studies demonstrating that the quality of internet review has a favorable impact on client purchase intentions.

Tax morality is described as the motivation to adhere to rules, regulations, and fulfill tax obligations, including paying taxes (Brink & Porcano, 2016). High tax morality represents an enhancement in the perception of fairness and equity within the tax system (Alasfour, Samy, & Bampton 2016). The proxy for measuring tax morality used in this study is derived from Torgler (2003).

RESULT AND DISCUSSION

Table 1 presents the demographic data of the respondents used in this study. The number of male respondents (41.01%) is fewer compared to the number of female respondents (58.9%). The majority of respondents are aged between 21-25 years (34.9%), followed by those over 40 years old (25.6%). Most respondents are employed as civil servants (45.7%), with others falling into categories such as unspecified (not civil servants, private employees, or entrepreneurs) at 25.6%. A significant portion of respondents use social media for 1-3 hours (37.2%) and 4-6 hours (37.2%) in a day.

Table 1 Respondent Data

Indicator	category	total	persentage
Gender	Man	53	41.1%
	Woman	76	58.9%
Age Group	> 20 yrs	3	2.3%
	21-25 yrs	45	34.9%
	26-30 yrs	26	20.2%
	31-35 yrs	9	7%
	36-40 yrs	13	10.1%
	>40 yrs	33	25.6%
Job	Civil Servants	59	45.7%
	Private Sector Employees	26	20.2%
	Entrepreneurs	11	8.5%
	Etc.	33	25.6%
Duration of Social Media Use	1-3 hours	48	37.2%
	4-6 hours	48	37.2%
	7-9 hours	22	17.1%
	hours	11	8.5%

Source: Data Analyze

Measurement Model

The results from convergent and discriminant validity tests presented in Table 2 indicate that the reliability test yielded a Cronbach's Alpha of > 0.7 for the Social Media variable, suggesting that the social media instrument has good internal consistency. The Tax Compliance variable produced a Cronbach's Alpha of > 0.9, indicating excellent internal consistency. Meanwhile, the Tax Morale variable had a Cronbach's Alpha > 0.8, which reflects good internal consistency.

Tabel 2 Convergent Validity dan Reliability

Variable	Indicator	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Social Media_SM	SM1. The tax information shared by friends, family, or acquaintances on social media is easy to understand.	0.774	0.777	0.871	0.695
	SM2. The tax information shared by friends, family, or acquaintances on social media to be clear and accurate				
	SM3. The tax information shared by friends, family, or acquaintances on social media to be NOT credible.				
	SM4. The tax information shared by friends, family, or acquaintances on social media to be UNCONVINCING.				
	SM5. The tax information shared by friends, family, or acquaintances on social media is something I already knew.				
	SM6. Reading tax information on social media feels burdensome to me.				
	SM7. Reading tax information on social media makes me concerned about privacy.				
Tax Compliance_TC	TC1. I don't think twice about paying taxes in accordance with the tax regulations in Indonesia.	0.939	0.943	0.950	0.704
	TC2. I pay taxes because it is something I am supposed to do.				
	TC3. I continue to pay taxes even if there is no tax audit.				
	TC4. I pay taxes to support the country in improving the welfare of its citizens.				
	TC5. I pay taxes because I enjoy contributing to the well-being of many people.				
	TC6. I pay taxes because it is a normal and expected thing to do.				
	TC7. I believe that paying taxes is my duty as a citizen.				
	TC8. I continue to pay taxes even though I know that others do not.				
	TC9. I believe that paying taxes is a justified act.				
Tax Moral_TM	TM1. Given the high tax rates currently in place, I believe that tax avoidance cannot be blamed.	0.890	0.906	0.924	0.752
	TM2. Given the existence of loopholes that allow for tax avoidance, we cannot blame taxpayers who engage in such practices.				

	TM3. If I am unsure whether to report a certain source of income, I prefer NOT to report it.
	TM4. Since the government has already collected enough tax revenue, it is not a problem if some people engage in tax avoidance.
	TM5. I believe that paying taxes is so burdensome that tax avoidance is necessary for survival.
	TM6. Failing to report all assets and income on tax returns can be justified, given the unfairness of the tax system.
	MP7. Since everyone is avoiding taxes, we can hardly be blamed for doing the same.
	MP8. There is NOTHING wrong with reporting income as taxable at a lower rate on one's tax return.
	MP9. Taxes are something that is taken from me.

Source: Data Analyze

The ratio values between inter-construct correlations (heterotrait) and correlations within the same construct (monotrait) in Table 3 are less than 0.9. This indicates that the constructs are considered to have good convergent and discriminant consistency and can be distinguished from other constructs.

Table 3 *Heterotrait-Monotrait*

Variable	SM_	TC	TM
SM_			
TC	0.515		
TM	0.677	0.475	

Source: Data Analyze

Table 4 presents the results of the discriminant validity test. It shows that all constructs have met the required criteria, with each construct's AVE value being higher than the correlation values between constructs. Therefore, it can be concluded that discriminant validity has been achieved.

Table 4 Discriminant Validity

Variable	SM_	TC	TM
SM_	0.834		
TC	0.441	0.839	
TM	0.570	0.443	0.867

Source: Data Analyze

Based on the hypothesis testing results in Tables 5 and 6, the hypotheses were tested using SEM-PLS (Structural Equation Modeling-Partial Least Squares). The results show that for all four hypotheses, the T-Statistic values were greater than 1.96, indicating that the hypotheses are supported. Hypothesis 1 which states that social media significantly influences tax compliance. The social media factor has a positive effect on tax compliance. The ease of understanding and the accuracy of tax-related information shared by family, friends, and acquaintances on social media increase taxpayers' confidence and encourage compliance with existing tax regulations.

Hypothesis 2, which states that tax morale has a significant effect on tax compliance, is supported by this hypothesis test, indicating that tax morale positively influences tax compliance. A high level of tax morale among taxpayers leads to greater adherence to tax regulations. The belief that exploiting tax loopholes is wrong, as it reduces government revenue and reflects a lack of trust in Indonesia's tax system, further reinforces compliance.

Hypothesis 3 states that social media plays a positive role in enhancing tax morale, and this hypothesis is supported. Social media provides the government and tax authorities with an opportunity to quickly educate the public on the importance of paying taxes, the procedures for payment, and the benefits that taxpayers will receive from fulfilling their tax obligations. When the public understands tax regulations and how taxes are allocated, they are more likely to recognize the importance of paying taxes and support the government in fulfilling their tax obligations responsible as citizens.

Hypothesis 4 posits that social media mediates the influence of social media on tax compliance. The bootstrapping results show a t-statistic for path a (SM -> TM) = 8.105, with a p-value of 0.000, indicating significance at $p < 0.05$. The t-statistic for path b (TM -> TC) = 2.918, with a p-value of 0.002, also significant at $p < 0.05$. The t-statistic for path c' (SM -> TC) = 3.796, with a p-value of 0.000, again significant at $p < 0.05$. These results indicate partial mediation, as the mediator variable (tax morale) partially mediates the relationship between social media use and tax compliance. However, there is also a significant direct effect between social media use and tax compliance..

Table 5 *Direct Effect*

Hyphothesis	Original Sample	T Statistics	P Values
SM_ -> TC	0.279	3.796	0.000
TM -> TC	0.570	8.105	0.000
SM_ -> TM	0.284	2.918	0.002

Source: Data Analyze

Table 6 *Indirect Effect*

Hyphothesis	Original Sample	T Statistics	P Values	Keterangan
SM_ -> TM -> TC	0.162	2.993	0.001	Partial Mediation

Source: Data Analyze

CONCLUSION

The conclusion drawn from the hypothesis testing and analysis in this study is that tax morale partially mediates the influence of social media on tax compliance. Simultaneously, social media has a significant effect on tax compliance, tax morale also positively affects tax compliance, and social media positively influences tax morale.

The accuracy of information and the ease of understanding information disseminated on social media contribute to taxpayers' compliance with their tax obligations. The tax morale that individuals hold, along with the information they receive from social media, newspapers, and other media sources, results in high compliance levels. Additionally, social media plays a role in spreading tax-related information and education from the government and tax authorities. In this research, was found that tax information on social media, when coupled with strong tax morale, significantly enhances tax compliance among taxpayers.

This study has several limitations. First, during data collection, most respondents were employed as civil servants and were from the Solo Raya region. This limitation is related to the complexities of obtaining research permissions from other institutions, including non-civil servant

and private sector entities. As a result, it was challenging to recruit non-civil servant respondents with Taxpayer Identification Numbers (NPWP), which affected the diversity of the professional sample.

Second, based on the author's research, direct measurement of social media in the literature on tax compliance is still quite rare. While discussions of social media have been extensively applied in other research areas such as marketing, service, and business strategy, there may still be unintended consequences or obstacles when applying these measurements in the context of tax compliance.

Future research is recommended to expand the sample to include a broader range of geographical locations and professions, such as within the Central Java Province or on a national scale across Indonesia. Additionally, such research could provide valuable insights that contribute to government decision-making regarding macro-level tax policy.

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