

## The Effect of Subjective Norms, Social Media Education, and Taxpayer Awareness on Taxpayer Compliance with Social Media Users

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**ABSTRACT:** Taxpayer compliance is a condition in which the taxpayer obeys and fulfills all of his tax obligations in accordance with the applicable tax regulations. This study aims to analyze the effect of subjective norms, social media, and also taxpayer awareness on taxpayer compliance with social media users. The data collected in this study used a questionnaire via google form with a survey method. This research was conducted on the social media of the Directorate General of Taxes. The sample was determined by probability sampling with the purposive sampling method, with calculations using the Slovin formula. Based on the results of the sample calculation with this method, a sample of 100 respondents who are taxpayers who use social media and follow the Directorate General of Taxes' accounts on Twitter, Instagram, and also TikTok is obtained. The analysis technique used in this research is multiple linear regression analysis. The results of this study indicate that subjective norms, social media, and taxpayer awareness have a positive effect on taxpayer compliance.

**KEYWORDS :** *Subjective Norms, Social Media, Taxpayer Awareness, and Compliance*

### I. INTRODUCTION

According to data from the Ministry of Finance of the Republic of Indonesia (Ministry of Finance) that in 2021 approximately 53 percent of state spending is financed by taxes, but in reality, the realization of SPT submissions in Indonesia has never reached 100 percent. The government is trying to do various ways to improve taxpayer compliance in order to increase revenue from the tax sector. Tax is the main pillar for national economic development because development in Indonesia is very dependent on the amount of tax received each year, but in fact, the problem that often occurs in the world of taxation is the low level of taxpayer compliance, because according to data from the Directorate General of Taxes, the Ministry of Finance in In 2021, there are 49.82 million registered taxpayers but only around 12 million taxpayers reporting Annual Tax Returns (SPT), this data shows that the number of registered taxpayers is not proportional to the actual number of SPT submissions (Balqis and Rusdi 2020). Taxpayers will be called obedient if the taxpayer can fulfill and comply with their obligations according to existing regulations (Yuliani and Setyaningsih 2020).

Many factors influence taxpayers to become disobedient, one of which is the existence of social pressure that influences taxpayer behavior, social pressure is the direct impact of people around an individual that causes a person to change behavior and attitudes. The result of social pressure that is usually obtained and felt can produce individual perceptions in deciding whether they want to do or not want to do a certain action or what is commonly called subjective norm (Surianto 2020). If the taxpayer is in a social environment that obeys rules such as considering paying taxes is an obligation and responsibility as an obedient citizen, it will encourage and influence the level of taxpayer compliance to become higher in complying with its obligations due to these external factors (ChanasiaHerlambang 2017).

Taxpayer perceptions that are affected by social pressure do not only come from the surrounding environment or the real world, but can also come from cyberspace (Balqis and Rusdi 2020). At present the use of social media as a forum for educating taxpayers is not only carried out by the Directorate General of Taxes, but many accounts that are not managed by the government have also taken part in tax counseling. Another advantage of using social media is that it can disseminate information and can educate about taxation which can be accessed directly by all people in Indonesia throughout the country (Wardhani, Kristina, and Adi 2020).

The use of education on social media does not only have a positive impact but can also have a negative impact on taxpayers, because many researchers have found that many people comment negatively in the comments column on accounts that provide education about taxation. Most of these negative comments are

about public hatred about corruption cases which are always associated with taxes and public distrust of the government regarding the management of tax funds because many people still think that the government uses tax funds received for their personal interests, causing people to express their frustration through comment column on social media with offensive language.

Counseling about taxes through social media is very important because it can help raise awareness of taxpayers to carry out their obligations, the level of awareness of taxpayers in paying their obligations is still difficult to achieve expectations so far, if this tax counseling can be well received by taxpayers, it will also have a good impact as the level of tax revenues is increasing.

Taxpayer awareness is a condition where taxpayers understand or know to fulfill their obligations sincerely, because the higher the level of awareness of the taxpayers, the better the implementation of their tax obligations so as to increase the level of compliance Dewi and Merkusiwati(2018). Taxpayer awareness can also be a factor affecting the level of taxpayer compliance considering that there are still many people who already know their obligations, but are still reluctant to be aware and comply.

Previous researchers who conducted research on the effect of subjective norms on taxpayer compliance, such as those carried out by Karwur, Sondakh, and Kalangi(2020) found that subjective norms are perceived to have a positive and direct effect on taxpayer compliance. Research conducted by Samudra, Maslichah, and Sudaryanti(2020) also found that subjective norms had a positive and significant effect on taxpayer compliance, whereas according to Damis, Su'un, and Tenriwaru(2021) found that subjective norms did not have a significant effect on compliance with paying taxes. Research conducted by Astina(2018) and also Rifa'i, Junaidi, and Sari (2020) found that taxpayer awareness had a positive and significant effect on taxpayer compliance, while research conducted by Kinasih, Maslichah, and Sudaryanti (2021) and also by Khotimah, Susyanti, and Mustapita(2020) found that taxpayer awareness did not have a positive effect on taxpayer compliance, then research conducted by Balqis and Rusdi(2020) found that social media had no effect on taxpayer compliance of social media users.

## II. CONCEPTUAL MODEL AND HYPOTHESIS

Attribution Theory explains that there are internal factors and external factors that can influence the taxpayers themselves, therefore subjective norms are external factors that can lead to individual perceptions in complying with their tax obligations. This variable is formed from normative beliefs that are based on approval or rejection of behavior and a strong desire to behave that arises based on the beliefs of each individual that is influenced by other people such as family, friends, and other taxpayers (Modernization et al. 2021). According to (Mangoting and Wanarta 2014) normative belief can form subjective norms, this is proven if people around the taxpayer are able to provide confidence to comply with their obligations, it will have an impact on taxpayer behavior so that the level of compliance can increase. According to research results from Swandiwi et al. (2018) and Yushita (2017) and (ChanasiaHerlambang 2017) prove that subjective norms have a positive effect on taxpayer compliance, this shows that due to pressure and social influence from the surrounding environment such as friends, family, co-workers, and others so a taxpayer can decide to comply with his obligations.

**H<sub>1</sub>: Subjective norms have a positive effect on taxpayer compliance with social media users.**

Social media is an online media that is often used by the community as a place to share, exchange information, and also interact through web-based messages or applications. Right now, people are very fond of using social media, especially now that the Covid-19 pandemic is happening, so the government suggests staying at home and changing some activities to online or online, therefore the level of society in opening social media is increasing. In this case it is a good opportunity to carry out socialization and counseling activities about taxes through social media in the hope of giving taxpayers or the public an understanding of the importance of complying with applicable tax laws, but the impact resulting from social media education is not only positive only but it can also have a negative impact on taxpayers, because on social media the whole community can easily find posts related to tax socialization, but the public can also easily find negative comments made on accounts that provide tax education, because until now some people still view taxes negatively and are afraid to pay taxes due to a lack of trust in the government due to corruption cases so that people always associate corruption cases with tax revenues. As in the technology acceptance model which explains that the use of social media can lead to perceptions of its users, therefore taxpayers who use social media can generate positive or negative perceptions that can affect taxpayer compliance in carrying out their obligations. According to Tambun and Kopong (2017) and also Balqis and Rusdi(2020) found that social media has no effect on taxpayer compliance of social media users.

**H<sub>2</sub>: Social media education has a positive effect on taxpayer compliance with social media users.**

Taxpayer awareness is the attitude of the taxpayer which involves knowledge, reasoning and also the belief to obey and fulfill their tax obligations voluntarily or sincerely, because if the literacy level of the taxpayer is high then the taxpayer's knowledge is also high, therefore it can increase the compliance of each

taxpayer and vice versa. When taxpayers realize the importance of paying taxes and reporting taxes, the number of compliant taxpayers will increase. Attribution theory is very relevant to this hypothesis, because the awareness of taxpayers is an influence resulting from internal factors, because the awareness to fulfill their tax obligations arises from within themselves and there is no coercion from any party (Winasari 2020). Research conducted by (Rifa'i et al. 2020) says that the variable of taxpayer awareness has a positive and significant effect on taxpayer compliance. According to (Utari, Datrini, and Ekayani 2020) and (Astina 2018) also found that taxpayer awareness has a positive effect on taxpayer compliance.

**H<sub>3</sub>: Taxpayer awareness has a positive effect on taxpayer compliance with social media users.**

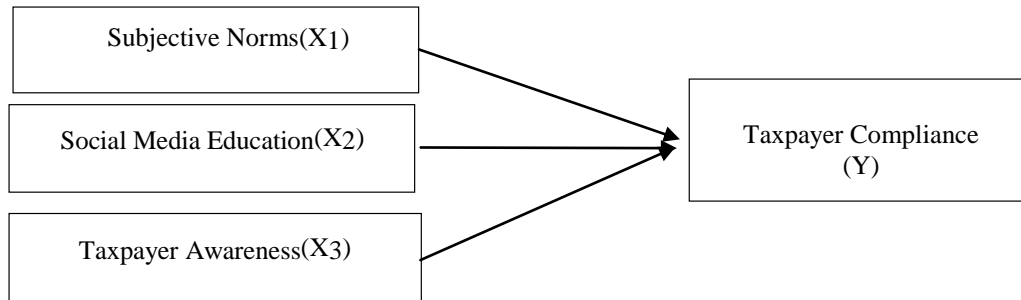


Figure 1. Conceptual Framework

**III. RESEARCH METHOD**

This research was conducted on social media online by giving questionnaires through online surveys to taxpayer respondents who use social media such as Instagram, Tik Tok and Twitter. The population used in this study is people who follow the Directorate General of Taxes' social media accounts on Instagram, Twitter and Tik Tok, a total of 532,089. Sampling of respondents in this study was carried out using a nonprobability sampling technique with a purposive sampling method, namely a sampling method that is a sampling technique with certain considerations in which the researcher uses his own assessment of criteria when selecting sample members. To calculate the number of samples used, researchers used the Slovin formula, as follows:

$$n = \frac{N}{(1 + N e^2)}$$

Information:

- n = Number of sample members
- N = Number of members of the population
- e = 10% error limit (0.1)

$$n = \frac{532,089}{1 + 532,089 \cdot (0,1)^2}$$

$$n = 99,98$$

$$n = 100 \text{ (rounded)}$$

The number of samples that were used as respondents in this study amounted to 100 people.

The data collection method in this study was through a survey method using a questionnaire, namely distributing a list of questions (questionnaire) to be filled out or answered by respondents. Collecting data from each question about the variables studied uses a Likert scale and each item is given a point 1 (one) to 5 (five). The data analysis technique used in this study is multiple linear regression analysis. The t test was carried out to test the hypothesis, namely the effect of the independent variables on the dependent variable. Hypotheses 1, 2, and 3 were tested using the t test based on probability values. If the significance value of t is less than 0.05 or 5%, then the proposed hypothesis is accepted, if the t significance value is greater than 0.05 or 5%, then the proposed hypothesis is rejected.

**IV. RESULTS AND DISCUSSION**

Based on the results of research conducted on social media users, it can be seen that the characteristics of the respondents include gender, age, and type of work as described in Table 1.

Table 1. Characteristics of Respondents

No.	Variable	Classification	Total (people)	Percentage (%)
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1	Gender	Female	76	76
		Male	24	24
	Total		100	100
2	Age	21-25 years old	72	72
		26-30 years old	15	15
		31-35 years old	6	6
		>40 years old	7	7
	Total		100	100
3	Type of Job	Civil Servant	7	7
		Private Employee	32	32
		Entrepreneur	6	6
		Others	55	55
	Total		100	100

Source: Primary data processed, 2022

Table 1 shows the characteristics of the respondents, the first characteristic is gender, the percentage of female respondents is 76 percent and male respondents are 24 percent. This shows that there are more female respondents than male respondents. The second characteristic is age, the dominant age of the respondents is at the age of 21-25 years with a percentage of 72 percent, while for the lowest age group it is at the age of 31-35 years with a percentage of 6 percent. The third characteristic is the type of job which is dominated by respondents with various or other professions with a percentage of 55 percent, while the lowest is for entrepreneurs with a percentage of 6 percent.

**Table 1. Hypothesis Test Results**

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	,964	1,295		,745	,458
	X1	,406	,076	,404	5,353	,000
	X2	,304	,078	,333	3,880	,000
	X3	,226	,082	,216	2,751	,007

a. Dependent Variable: Y

Source: Secondary data processed, 2022

### The Effect of Subjective Norms on Taxpayer Compliance with Social Media Users

Based on the results of the regression analysis the effect of X1 on Y, the value of sig t.  $0.000 \leq 0.05$  indicates that H0 is rejected and H1 is accepted and the beta coefficient value of 0.406 indicates a positive direction. This means that subjective norms have a positive and significant influence on taxpayer compliance with social media users, the more influence from subjective norms, the more it will affect the level of compliance of social media user taxpayers.

Attribution Theory explains that there are internal factors and external factors that can influence the taxpayers themselves, therefore subjective norms are external factors that can lead to individual perceptions in complying with their tax obligations. This variable is formed from normative beliefs that are based on approval or rejection of a behavior and a strong desire to behave that arises based on the beliefs of each individual that is influenced by other people such as family, friends, and other taxpayers (Modernization et al. 2021). According to (Mangoting and Wanarta 2014) normative belief can form subjective norms, this is proven if people around the taxpayer are able to provide confidence to comply with their obligations, it will have an impact on taxpayer behavior so that the level of compliance can increase.

The results of this study are commensurate with the results of research from Swandewi et al. (2018) and Yushita (2017) and (ChanasiaHerlambang 2017) prove that subjective norms have a positive effect on taxpayer compliance, indicating that due to social pressure and influence from the surrounding environment such as friends, family, co-workers and others so that a taxpayer can decide to comply with their obligations.

### The Effect of Social Media Education on Taxpayer Compliance with Social Media Users

Based on the results of the regression analysis the effect of X2 on Y, the value of sig t.  $0.001 \leq 0.05$  indicates that H0 is rejected and H2 is accepted and the beta coefficient value of 0.304 indicates a positive direction. This means that social media education has a positive and significant effect on taxpayer compliance with social media users, the better the level of education on social media, will affect the level of taxpayer compliance using social media.

Social media is an online media that is often used by the community as a place to share, exchange information, and also interact through web-based messages or applications. Right now, people are very fond of using social media, especially now that the Covid-19 pandemic is happening, so the government suggests staying at home and changing some activities to online or online, therefore the level of society opening social media is increasing. In this case it is a good opportunity to carry out socialization and counseling activities on taxes through social media in the hope that it can provide understanding to taxpayers or the public about the importance of complying with applicable tax laws, but the impact resulting from social media is not only positive only but it can also have a negative impact on taxpayers, because on social media the whole community can easily find posts related to tax socialization, but the public can also easily find negative comments made on accounts that provide tax education, because until now some people still view taxes negatively and are afraid to pay taxes due to a lack of trust in the government due to corruption cases so that people always associate corruption cases with tax revenues, as in the technology acceptance model which explain that the use of social media can lead to perceptions of its users, therefore taxpayers who use social media can generate positive or negative perceptions that can affect taxpayer compliance in carrying out their obligations.

The results of this study are similar to research from Tambundan and Kopong (2017) and also (Balqis and Rusdi 2020) found that social media has no effect on taxpayer compliance among social media users.

### **The Influence of Taxpayer Awareness on Taxpayer Compliance with Social Media Users**

Based on the results of the regression analysis of the effect of X3 on Y, the value of sig t.  $0.000 \leq 0.05$  indicates that H0 is rejected and H3 is accepted and the beta coefficient value of 0.226 indicates a positive direction. This means that taxpayer awareness has a positive and significant effect on taxpayer compliance with social media users, the higher the level of taxpayer awareness, the higher the level of compliance.

The taxpayer awareness is the attitude of the taxpayer which involves knowledge, reasoning and also the belief to obey and fulfill their obligations in taxes voluntarily or sincerely, because if the literacy level of the taxpayer is high then the taxpayer's knowledge is also high, therefore it can increase the compliance of each taxpayer and vice versa, when the taxpayer realizes the importance of paying taxes and also reporting taxes, then the number of obedient taxpayers will increase. Attribution theory is very relevant to this hypothesis, because the awareness of taxpayers is an influence resulting from internal factors, because the awareness to fulfill their tax obligations arises from within themselves and there is no coercion from any party (Winasari 2020).

The results of this study are similar to research conducted by (Rifa'i et al., 2020) which states that the variable of taxpayer awareness has a positive and significant effect on taxpayer compliance. According to (Utari, Datriani, and Ekayani 2020) and (Astina 2018) also found that taxpayer awareness has a positive effect on taxpayer compliance.

## **V. CONCLUSION**

Based on the results of data analysis and discussion, subjective norms have a positive and significant effect on taxpayer compliance using social media, meaning that the better the influence of social pressure or subjective norms, the higher the level of social media user compliance. Social media education has a positive and significant effect on taxpayer compliance using social media, meaning that the better the level of education on social media, it will affect the level of taxpayer compliance using social media. Taxpayer awareness has a positive and significant effect on taxpayer compliance using social media, meaning that the higher the level of awareness, it will affect the level of taxpayer compliance using social media.

Suggestions that can be given that related to research results, for tax administration authorities, to continue to provide guidance and improve tax education on social media, due to encouragement from positive content and constructive invitations to implement taxpayer compliance as well as encouragement from users and other people the closest person who spreads the campaign, the awareness level of the taxpayer will continue to increase so that the level of tax compliance will be achieved. The next researcher is expected to be able to add other variables that can affect taxpayer compliance such as tax fines, tax socialization, and tax sanctions. Future researchers can also expand and increase the research sample so that the research results can be generalized. The next researcher is expected to be able to determine a more specific population and also add other ways to collect data so that the resulting data is more valid.

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