

The Role of Social Media in Improving Tax Compliance in the Theory of Planned Behavior

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Abstract

The government always strives to improve tax compliance to achieve the target of state revenues. In practice, the government has initiated the use of social media as a communication medium to disseminate information, education, and interaction to the broader citizens. This study aims to determine the role of social media in improving individual tax compliance using the Theory of Planned Behavior (TPB) approach. The data collection technique was carried out using an online survey method with a questionnaire instrument. The data analysis was conducted using the Structural Equation Modeling (SEM) Model to test the relationship between variables in a model. The study results show that the attitude variable on taxpayers intention has a $p\text{-value} = 0.064 > 0.05$ with a coefficient of -15.7%. In line with the attitude variable, the subjective norms variable has a $p\text{-value} = 0.670 > 0.05$ with a coefficient of 3.1%. On the other hand, the perceived behavioral control has a coefficient of 20.1% (with $p\text{-value} < 0.05$), the tax moral obligation variable has a $p\text{-value} = 0.000 < 0.05$ with $\beta = 28.7\%$, and the use of social media also has $p\text{-value} < 0.05$, with a coefficient of 39.4%. The use of social media positively and significantly influences the individual taxpayers' intention to behave in tax compliance. Adding social media variables to the study also broadens the implementation of TPB theory from a communication studies perspective, and gives recommendations to the government to improve the quality of information content appropriately through social media.

Keywords: organizational communication; social media; tax compliance; taxation; theory of planned behavior.

Introduction

As a developing country, Indonesia is very active in implementing national development in many fields, including economic, social, political, legal, educational, health, etc. sectors. The government needs a large amount of funds from the State Budget (APBN) to realize these national development goals. State revenues in the 2023 APBN are projected to reach IDR. 2,463 trillion, with the most dominant source of revenues from the

taxation sector, estimated at Rp. 1,718 trillion, according to the Directorate General of Taxes (DGT) (Kemenkeu, 2022).

To achieve the tax revenue target, the government needs to continue providing tax education to all citizens to ensure that the intention to fulfill tax obligations and tax compliance behavior can be conducted by the public voluntarily by following laws and regulations in force. Considering that tax compliance is vital in achieving tax revenue

targets, examining what factors can influence tax compliance, especially for individual taxpayers, is necessary. The DGT, an institution that has a mandate to collect state revenues from taxes, has made many efforts to ensure that state revenue targets from the tax sector can be achieved by among others, using social media communication facilities (Sari, 2021).

Social media is an online platform used to build social networks and relationships with people with specific similarities, which has become a part of human life nowadays (Akram, 2018). The results of an Internet usage survey conducted by the Indonesian Internet Service Providers Association (APJII), released on 2023 May 15, show that the Internet penetration rate in Indonesia has reached 78.19% or 215 million of the country's population. The survey results also show that most of internet users accessed social media platforms such as Facebook, WhatsApp, Telegram, Line, Twitter, YouTube, Instagram, and so forth, with a score of 3.33 (with maximum score range is 4) (APJII, 2023).

Social media has been widely used in government activities as a channel for disseminating information, interacting with the public, and making appropriate policies (Song & Lee, 2016; Widayat et al., 2023). Social media is slowly and surely being used by governments throughout the world, including the Indonesian government (Furqan et al., 2018). It shows that the use of social media has a vital role for the government in executing duties and functions related to educating the public.

The use of social media by the Directorate General of Taxes (DGT) has also been stipulated in the Decree of the Director General of Taxes Number KEP-701/PJ/2019, concerning Management of the DGT Social Networks in the Education and Public Relations Fields, aimed at maintaining the people's perception of the DGT's good reputation, increasing tax knowledge, and changing taxpayers' behavior in order to make them have more understanding, aware, and concerned in fulfilling their tax rights and obligations. In practice, the DGT actively provides tax education to the public through social media platforms using several accounts such as Instagram, Twitter, Facebook, YouTube, TikTok, Spotify, and LinkedIn (Pratama & Hartono, 2022).

Tax compliance is the willingness of people to comply with tax regulations in force. Tax compliance can benefit a country's income from its tax revenues (Andreoni et al., 1998). Individual tax compliance can be detected from the psychological side of individual taxpayers, and the Theory of Planned Behavior (TPB) is one of the social psychology models that is often used in predicting taxpayer behavior, which is balanced by the intention to perform the behavior (Saputra, 2019).

Tax compliance studies have also been frequently conducted in various countries (Appah & Wosowei, 2016; Bobek & Hatfield, 2003; Deyganto, 2018; Owusu et al., 2023; Riahi-Belkaoui, 2004). Several studies in the taxation field have often been completed using the Theory of Planned Behavior (TPB) framework. However, much study has yet to be accomplished on the effects of social media usage on tax compliance behavior. The previous study by Song & Lee (2016) regarding social media usage shows that the use of social media has a positive and significant relationship to the public trust in the government. Meanwhile, other studies that examined the influence of social media on the use of stainless steel straws in preventing climate change by the TPB model framework also show that social media positively influences behavior using stainless steel straws (Kurniyawan, 2023).

Based on the explanation of the previous study, this study determined the research question: Is there any influence between the use of social media and the main factors in the Theory of Planned Behavior towards intentions and behavior in tax compliance?

The Theory of Planned Behavior (TPB) has been frequently used to explain the factors that affect intentions and behavior in tax compliance in various countries, both for individual and corporate taxpayers (Al-Zaqeba & Al-Rashdan, 2020; Bakar et al., 2023; Benk & Budak, 2011; Lesmana, D. et al., 2017; Mahendra & Oktaviani, 2020; Mustikasari, 2007; Owusu et al., 2023). The study shows a significant and positive influence between attitudes, subjective norms, and perceived behavioral control on tax compliance behavior (Al-Zaqeba & Al-Rashdan, 2020). A study conducted on 125 registered taxpayers in Semarang, Central Java, indicates that the attitude significantly and positively influences

the taxpayers intentions toward behavior in tax compliance (Mahendra & Oktaviani, 2020).

Another study on individual taxpayers in Zonguldak, Turkey, displays that the subjective norm variable significantly influences the intention to comply with tax regulations (Benk & Budak, 2011). The perceived behavioral control and moral obligations variables also positively influence the intention to comply with tax compliance for both individual and corporate taxpayers (Lesmana, D. et al., 2017). Meanwhile, a study conducted on individual taxpayers in Sabah and Sarawak, Malaysia, shows that moral obligations positively and significantly influence tax compliance. However, the use of social media does not have a significant influence on tax compliance (Bakar et al., 2023).

Several gaps in the previous study will be examined in this study. First, the previous study on tax compliance generally focuses on affecting factors from an economic perspective, so this study endeavors to fill this gap by adding exogenous variables on the role of social media to enrich the study of tax compliance from a communication perspective. Then, several previous studies were conducted on both individual and corporate taxpayers without considering their differences, so this study will take samples by focusing on individual taxpayers to get more specific results.

Theoretical Framework

The Theory of Planned Behavior (TPB) is a theory with the basic foundation that humans are rational in performing acts. The main factor in this theory is an individual intention to execute an actual behavior. Meanwhile, the emergence of behavioral intentions is determined by several motivational factors. Firstly, behavioral beliefs that are defined as beliefs within a person that can influence an attitude toward behavior. Secondly, normative beliefs that are related to the possibility that individuals are doing something due to the influence of other people.

Last, control beliefs that are related to experience with the behavior, but it could be influenced by direct information, the experience of other parties, and other factors that make the behavior easier or more challenging to do (Ajzen, 1991). Sequentially, behavioral beliefs produce attitudes toward positive or negative behavior; normative beliefs produce perceived social pressure or subjective norms; and control beliefs present perceived behavioral control (Mustikasari, 2007). Ajzen (1991) stated that the Theory of Planned Behavior model allows adding other predictor variables besides the three main factors that construct intention variables. Bobek suggests that beliefs about feelings of guilt, as proposed by Kinsey (1992), and involvement in illegal behavior are consistently related to compliance intentions, moral obligations have a quite important role in the TPB model (Bobek & Hatfield, 2003).

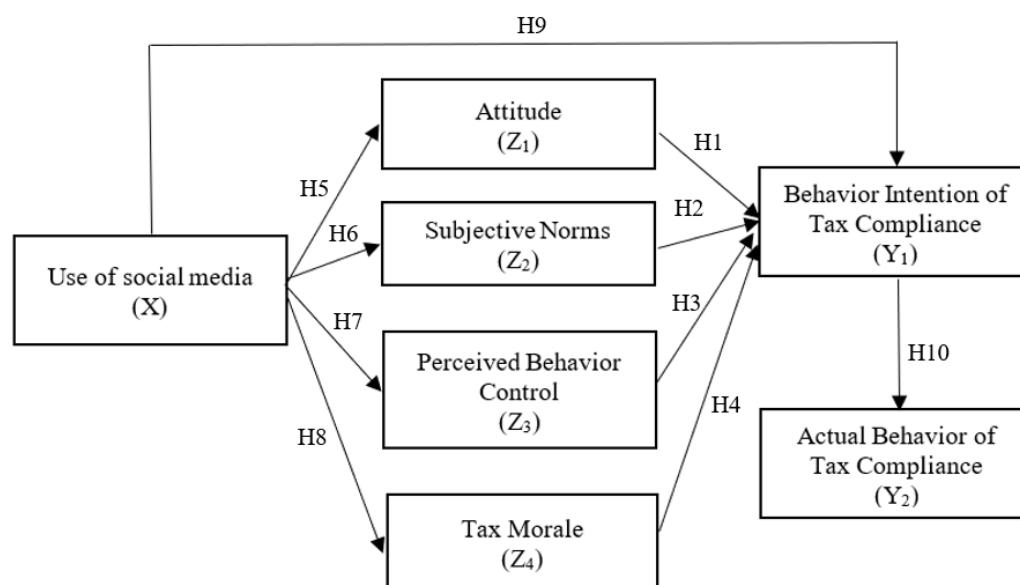


Figure 1. Research Model

Based on the research model in Figure 1, the hypothesis in this study is formulated as follows:

H1: Attitude toward behavior positively affects behavior intention in tax compliance.

H2: Subjective norms positively affect behavior intention in tax compliance.

H3: Perceived behavioral control positively affects behavior intention in tax compliance.

H4: Tax morale obligation positively affects behavior intention in tax compliance.

H5: The use of social media positively affects attitudes toward behavior in tax compliance.

H6: The use of social media positively affects subjective norms in tax compliance.

H7: The use of social media positively affects perceived behavioral control in tax compliance.

H8: The use of social media positively affects tax morale obligation in tax compliance.

H9: The use of social media positively affects behavior intention in tax compliance.

H10: Behavior intention positively affects actual behavior in tax compliance.

Material and Methodology

This study is conducted using a positivistic paradigm by quantitative approach. The Theory of Planned Behavior (TPB) initiated by Ajzen (1991) is used in this study. The population in this study are taxpayers who have been obtaining information messages from social media regarding fulfilling tax obligations that impact tax compliance. The sample collection technique uses non-

probability sampling, with the type of sample used purposive sampling (Neuman, 2014). The sample criteria determination refers to the Minister of Finance Regulation (PMK) Number 39/PMK.03/2018 in article 3, specifically: sample is individual taxpayers, has a Taxpayer Identification Number (NPWP), and has been registered as a taxpayer for more than three years. Of 206 respondents who completed the questionnaire, 172 met the research criteria. The data collection technique is executed through a survey method using a questionnaire instrument (Cresswell, 2009; Neuman, 2014). The questionnaire data is collected online using Google Forms and distributed to respondents via social media. Next, the data obtained from the online survey of respondents is analyzed using the Structural Equation Modeling (SEM) model to test the relationships between variables in a model, whether the relationships are between indicators and their constructs or between constructs. Referring to the Maximum Likelihood Estimation technique by Hair, the appropriate sample size in this modeling is between 100 and 200 (in Mustikasari, 2007).

Validity and reliability tests were conducted to measure the quality of the question indicators in this study. The validity test used the Pearson correlation coefficient test, while the reliability test used Cronbach's Alpha. The validity test shows that all indicators have a significant value of below 0.05, which means the question indicator is declared valid. Besides that, the reliability test shows that all indicators have a reliable value where Cronbach's Alpha value is more than 0.60. The reliability and validity test results can be seen in Table 1 and Table 2, respectively.

Table 1. Reliability test results

Variables	n	Cronbach's Alpha	Results
Social media	7	0.917	Very High
Attitude towards behavior	4	0.795	High
Subjective norms	4	0.873	Very High
Perceived behavior control	4	0.848	Very High
Tax morale obligation	3	0.928	Very High
Behavioral intention	2	0.863	Very High
Actual behavior	8	0.927	Very High

Source: Analysis Results

Table 2. Validity test results

Variables	Indicator	Pearson Correlation	Sig (2-tailed)	Results
Social media	SM 1	0.865**	0.00	Valid
	SM 2	0.803**	0.00	Valid
	SM 3	0.762**	0.00	Valid
	SM 4	0.834**	0.00	Valid
	SM 5	0.808**	0.00	Valid
	SM 6	0.841**	0.00	Valid
	SM 7	0.857**	0.00	Valid
Attitude towards behavior	ATT 1	0.606**	0.00	Valid
	ATT 2	0.903**	0.00	Valid
	ATT 3	0.910**	0.00	Valid
	ATT 4	0.687**	0.00	Valid
Subjective norms	SN 1	0.657**	0.00	Valid
	SN 2	0.587**	0.00	Valid
	SN 3	0.688**	0.00	Valid
	SN 4	0.613**	0.00	Valid
Perceived behavior control	PBC 1	0.814**	0.00	Valid
	PBC 2	0.753**	0.00	Valid
	PBC 3	0.902**	0.00	Valid
	PBC 4	0.850**	0.00	Valid
Tax morale obligation	TM 1	0.941**	0.00	Valid
	TM 2	0.922**	0.00	Valid
	TM 3	0.943**	0.00	Valid
Behavioral intention	BI 1	0.931**	0.00	Valid
	BI 2	0.948**	0.00	Valid
Actual behavior	B 1	0.844**	0.00	Valid
	B 2	0.843**	0.00	Valid
	B 3	0.860**	0.00	Valid
	B 4	0.801**	0.00	Valid
	B 5	0.789**	0.00	Valid
	B 6	0.827**	0.00	Valid
	B 7	0.813**	0.00	Valid
	B 8	0.795**	0.00	Valid

Source: Analysis Results

** validity test is significant at the 0.01 level (2-tailed).

Result and Discussion

Based on the data collected from 172 respondents, the demographic profiles of respondents showed various results. Sample consisted of 47.67% male respondents and 52.33% female respondents. Most of the respondents live in Jakarta, representing 62.21% of the sample. The majority of the respondents have occupational backgrounds in the public sector, at 27.33%. The monthly income of most respondents or 68.60% has exceeded Untaxed Income (PTKP) of Rp. 4,500,000. And the educational background of respondents is bachelor's degree, diploma, postgraduate, and high school, representing 43.60%, 21.51%, 15.70%, and 19.19% respectively of the sample. Meanwhile, the

social media platform used by the respondents is dominated by Instagram with 95.35%. Respondent demographic profiles can be seen in Table 3.

Factor analysis is conducted to define whether each indicator in each question could represent the investigated variable. Based on the analysis results, all indicators for each variable have the same factors, so that no new groups of factors appear in the studied variables. Data processing was accomplished with the help of SPSS 26 software to test the influence of each exogenous independent variable on the endogenous dependent variable and to answer the hypothesis formulated with the results seen in Table 4.

Table 3. Demographic characteristics of respondents

Categories	Groups	frequency N=172	Percent
Gender	Male	82	47.67
	Female	90	52.33
Age	30 and below	88	51.16
	31 – 40	68	39.53
	41 and above	16	9.30
Education	High School	33	19.19
	Diploma	37	21.51
	Bachelor's Degree	75	43.60
	Postgraduate	27	15.70
Monthly Income	Less than Rp.4.500.000	54	31.40
	Rp.4.500.000 – Rp.9.999.999	67	38.95
	Rp.10.000.000 – Rp.14.999.999	28	16.28
	Rp.15.000.000 – Rp.19.999.999	13	7.56
	Rp.20.000.000 and more	10	5.81
Location	Jakarta	107	62.21
	Bogor	11	6.40
	Depok	7	4.07
	Tangerang	18	10.47
	Bekasi	16	9.30
	Outer Jabodetabek	13	7.56
Occupation	Public sector	47	27.33
	State/regional-owned enterprise	27	15.70
	Private sector	43	25.00
	Personal/professional service	22	12.79
	Self-employed	17	9.88
	Freelancer	9	5.23
	Unemployed	7	4.07
Social Media	Instagram	164	95.35
	Facebook	150	87.21
	Twitter	133	77.33
	Tiktok	116	67.44
	Youtube	149	86.63
	Spotify	58	33.72
	Linkedin	59	34.30

Source: Analysis Results

Table 4. Statistical Analysis Results

Model	Path	Coefficient	P-Value	Hypotheses	Results
Model 1 Predictor → BI (R ² = 0.434)	ATT → BI	-0.157	0.064	H1:	Rejected
	SN → BI	0.031	0.670	H2:	Rejected
	PBC → BI	0.201	0.015*	H3:	Accepted
	TM → BI	0.287	0.000*	H4:	Accepted
	SM → BI	0.394	0.000*	H9:	Accepted
Model 2	SM → ATT	0.697	0.000*	H5:	Accepted
Model 3	SM → SN	0.521	0.000*	H6:	Accepted
Model 4	SM → PBC	0.595	0.000*	H7:	Accepted
Model 5	SM → TM	0.495	0.000*	H8:	Accepted
Model 6	BI → B	0.643	0.000*	H10:	Accepted

Source: Analysis Results

Note: * significant with p-value < 0.05; SM= social media; ATT = attitude toward behavior; SN = subjective norms; PBC = perceived behavioral control; TM = tax moral obligation; BI = behavior intention; B = actual behavior.

Table 4 shows that the variables attitude, subjective norms, perceived behavioral control, tax morale obligation, and social media jointly influence taxpayers' behavior intentions toward tax compliance by 43.4%. In comparison, 56.6% is influenced by other variables not measured in the model. The attitude (ATT) variable on the taxpayer's intention has a p-value = 0.064 > 0.05. It shows that the attitude variable does not significantly influence the taxpayers' intention to comply with tax compliance. In line with the attitude variable, the subjective norm (SN) variable also shows that there is no significant influence on the taxpayers' intention to comply with tax compliance; this can be seen in the significance value of 0.670 (p-value > 0.05). On the other hand, the study results show that there is a significant positive influence of 20.1% between the perceived behavioral control (PBC) variable on taxpayers' intention to comply with tax compliance (beta= 0.201; p-value <0.05). Furthermore, the tax moral (TM) variable has an influence of 28.7% on taxpayers' intention to comply with tax compliance, which is significantly positive, as seen from the p-value = 0.000 < 0.05. Of the four previous predictor variables for intention to comply with tax compliance, social media (SM) had the highest influence at 39.4%, which was significantly positive on taxpayers' intention to comply with tax compliance, with a significance value of 0.000 (p-value < 0.05).

Furthermore, the results of the analysis of the influence of social media (SM) predictors on attitudes (ATT), subjective norms (SN), perceived behavioral control (PBC), and tax morale obligation (TM), show that there is a positive and significant influence as indicated by the significance value p-value is 0.000 < 0.05. The influence of social media variable on attitudes variable shows a positive value of 69.7% (b = 0.697). Then, the influence of social media variable on subjective norms variable shows a positive influence of 52.1% (b = 0.521). Furthermore, the social media variable also positively influences perceived behavioral control variable of 59.5%, which can be seen from the beta coefficient value of b = 0.595. The social media variable also shows a significant positive influence on the tax moral variable related to tax compliance, with an influence level of 49.5% (b = 0.495). Regarding tax compliance behavior, the study results show a significant positive influence of 64.3%

between a person's behavioral intention variable and tax compliance actual behavior variable, as seen from the significance value of p-value = 0.000 < 0.05.

The study results found that there was no influence between a person's attitude and their intention to behave in a tax-compliant manner. These results are in line with the study conducted by several previous scholars (Guerra & Harrington, 2018; Lesmana, D. et al., 2017). According to the *Theory of Reasoned Action* Fishbein dan Ajzen (1973), attitude is a function of beliefs about the impact of actions taken (Zuchdi, 1995). So, if someone does not believe that what they are doing will positively impact them, they will refuse to take that action. These findings can be used as recommendations for the government, in this case, the Directorate General of Taxes (DGT), to increase the public trust continuously so that the public can determine a positive attitude towards compliant behavior in fulfilling tax obligations.

Furthermore, the study results also show that there is no influence between subjective norms and behavior intention to behave in a tax-compliant manner. These results are in line with the study t conducted by several previous scholars (Lesmana, D. et al., 2017; Mahendra & Oktaviani, 2020). Whether people are influenced by someone or not depends on the strength of that person's personality. Hence, a person's attitude also plays a role in persuasion from the surrounding environment.

Contrary to the two previous study results, the perceived behavioral control (PBC) variable positively and significantly influences the intention to behave tax compliantly. This finding supports the results of previous study, which also shows that there is a positive influence between the perceived behavioral control (PBC) variable and the behavior intention variable (Al-Zaqeba & Al-Rashdan, 2020; Bobek & Hatfield, 2003; Lesmana, D. et al., 2017; Mustikasari, 2007; Saputra, 2019). A taxpayer who has high perceived behavioral control will have a high level of compliance behavior. Therefore, it is highly recommended that tax agencies provide tax education to broaden citizens' tax knowledge through various ways sustainably, both offline and online, especially social media, so that the public will more widely accept perceived behavioral control.

Furthermore, the study results also show a positive and significant relationship between tax morale obligation variable and the intention to behave tax-compliantly. These findings support existing findings in several previous studies (Bobek & Hatfield, 2003; Lesmana, D. et al., 2017; Owusu et al., 2023). It means that the higher a person's level of tax morale, the higher their intention to comply with tax compliance. Morals are fundamental traits that can be obtained through learning outcomes. Therefore, to instill high tax morals in people, it is vital for the government to consistently provide tax education to the public from an early age so that the value of tax awareness can increase.

The role of social media on the intention to behave in a tax-compliant manner shows that there is a positive and significant influence in this study. This study analysis results contradict previous study findings in Malaysia (Bakar et al., 2023). The pattern of audience user levels also influences the success of the government's use of social media, so the success level in using social media will show different results in several countries. Referring to the data, Indonesia has the third largest number of Facebook users and the fourth most Instagram users in the world in 2022 (Annur, 2023). Therefore, it is highly recommended that the government continue to improve the quality of information and develop algorithms so that the messages conveyed can have a significant impact on the public to behave in tax compliance.

Other results concerning the role of social media in this analysis also show that social media has a significant positive influence on attitudes toward tax compliance. These findings align with the statement by Song & Lee (2016), that social media is an effective medium for the government to provide opportunities for every citizen to access information promptly so that a greater sense of connectedness will be created between citizens and the government. Furthermore, the study results also show a positive and significant influence between social media and a person's subjective norms in carrying out tax compliance. However, the findings in this study are contrary to the results that stated by Brock Baskin et al. (2023). The significant positive results in this study cannot be separated from the large number of social media users in Indonesia who are ranked high globally.

Therefore, it is highly recommended that the government, especially the Directorate General of Taxes (DGT), involve social media influencers as an organizational communication strategy to persuade the public to behave in tax compliance.

Furthermore, this study shows that social media also positively and significantly influences perceived behavioral control in tax compliance. The trust that arises from the public in the government is significantly mediated by their perception of transparency in government (Song & Lee, 2016). Therefore, it is highly recommended that the government utilize social media to create control behavior among the public by providing information openly and transparently. Besides that, the study results also found that social media significantly and positively influences the moral obligation to behave tax-compliantly. The previous study indicated that social media does not significantly influence tax morale because of the possibility of misinformation in conveying messages (Bakar et al., 2023). The government needs to pay attention to the message delivery and the target audience's characteristics properly so that the public can receive the information clearly.

Regarding the actual behavior of taxpayers in carrying out tax compliance, this study shows that taxpayers' intentions behavior toward tax compliance actual behavior have a significant and positive influence. The results of this study show identical results to the previous studies (Al-Zaqeba & Al-Rashdan, 2020; Appah & Wosowei, 2016; Lesmana, D. et al., 2017; Mustikasari, 2007; Saputra, 2019). The taxpayers' intention to comply with tax obligation is a tendency that emerges from within the individual until the taxpayer decides whether to behave in compliance with taxes or not, so that intention has dynamic characteristics. Therefore, the government must always make efforts and be committed to instilling an understanding of taxation so that all levels of society can have tax-compliant behavior.

Conclusions

Tax compliance is essential to study because it is directly related to a country's revenues. The study results indicate that attitude and subjective norm variables do not influence the intention of individual taxpayers to comply with tax provisions. In contrast,

perceived behavioral control and tax morale obligations variables significantly influence the individual taxpayer's intention to comply with tax provisions. Then, the study results related to the role of social media show that social media variables have a positive and significant influence on attitude variables, subjective norms, perceived behavioral control, tax morale obligation, and intention of individual taxpayers to behave tax-compliant. Furthermore, the intentions of individual taxpayers also have a significant and positive influence on tax compliance behavior. It shows that social media has a vital role in instilling intention and behavior toward tax compliance to citizens. Therefore, the government needs to evaluate effective communication strategies by utilizing the role of social media on various occasions.

This study has several benefits, both theoretically and practically. Adding social media variables to the study broadens the implementation of TPB theory from a communication studies perspective. Practically, this study also provides recommendations for governments, both central government and regional governments related to taxation fields, to consider conducting communication strategies effectively through social media. The limitations of this study are the relatively small number of samples and the data collection technique that only uses questionnaires. Therefore, this study recommends increasing the sample size to obtain more representative results of the variables studied in future study. In addition, future study can examine the type of social media messages that influence the intention to behave in tax compliance, then consider adding other construct variables related to communication fields like information technology usage.

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