ANALYSIS OF THE EFFECTIVENESS OF TAX EDUCATION THROUGH SOCIAL MEDIA IN SHAPING A TAX-CONSCIOUS GENERATION

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ABSTRACT

Taxes are an important part of improving the development of a country. Taxpayer compliance is the key to achieving the tax revenue target. Tax compliance can be seen in the formal compliance ratio, based on data at the Directorate General of Taxes, the formal compliance ratio in 2024 is 85.75. A proper and directed understanding of taxation needs to be carried out to the entire community. Based on data from the Central Statistics Agency (BPS) and the Indonesian Internet Service Providers Association (APJII), it is known that the number of internet users in Indonesia in 2024 amounted to 221,563,479 people, or around 79.50% of the total population of Indonesia. Active social media users in Indonesia amount to 139 million people or around 49.9%. Social media users are currently dominated by generation Z. Based on the APJII survey in 2024, generation Z in Indonesia who use Instagram is 51.9%, while TikTok users are 46.84%. Seeing the large number of internet users, especially social media, tax education is expected to be carried out effectively targeting generation Z through various social media platforms. The purpose of this study is to determine the effectiveness of tax education through various social media in increasing the knowledge of the younger generation about the importance of taxes for the sustainability of a country. The research method used is the Systematic Literature Review (SLR) method. In the SLR method, researchers systematically review topics that are suitable for the study material by identifying, selecting and highlighting specific questions in terms of criteria and themes. The results of this study show that social media is an effective tool in providing tax education from the Directorate General of Taxes to the public, especially to the younger generation. Social media with the most followers are Instagram and TikTok, so education on these two platforms is the most effective for disseminating tax education.

INTRODUCTION

Taxes are an important part of improving a country's development, both physical and non-physical. Development is a process of planned systemic change towards improvement, oriented towards modernization of development and socio-economic progress (Yuswar & Mulyadi, 2006). Taxes play a crucial role as a main pillar in supporting national development (Ashokiwa Zega et al, 2024). The government must always consider ways to enhance taxpayer compliance in fulfilling their tax obligations (Simanjuntak & Mukhlis, 2012), even though, fundamentally, no one enjoys paying taxes (Torgler, 2002).

Taxes are a very complex phenomenon for society and the government today (Cahyadi, 2019). Exploring the potential for state revenue in the field of taxation is part of the government's efforts to achieve the welfare and prosperity of the people (Hudany, R.W, Sofyan, A. & Hasan, 2015). Taxpayer compliance is key to achieving tax revenue targets because Indonesia's tax system is self-assessment, where taxpayers are trusted to pay and report their tax obligations (Martha Hasanah Mukti, et al, 2024). Funds obtained from taxes play an important role in improving the quality of life of the community, both directly and indirectly, through adequate infrastructure development, public transportation, support for social programs, and other public programs.

Tax compliance is a very important factor in the collection and enforcement of tax obligations. Tax compliance is a situation where taxpayers understand or try to understand all the provisions of tax laws and regulations (Cindy JP &Yenni Mangoting, 2013). Tax compliance can be seen in the formal compliance ratio, which is the ratio between the number of annual tax returns/ Surat Pemberitahuan Terutang (SPT) received in one tax year and the number of registered taxpayers required to submit annual tax returns. Based on data from the Directorate General of Taxes, the formal compliance ratio in 2024 was recorded at 85.75%, which exceeds the 2024 formal compliance ratio target of 83.22%. However, the formal compliance ratio achieved in 2024 is lower compared to the formal compliance ratios in 2023 and 2022. The formal compliance ratio was 86.97% in 2023 and 86.8% in 2022. (Source: Directorate General of Taxes, 2025).

Factors influencing tax payment compliance include taxpayer awareness, knowledge and understanding of tax regulations, trust in the government and the law, taxpayers' intention to comply, and service quality (Pangestu & Rusmana, 2012). Another factor influencing tax compliance is the fairness of the tax system. The fairness of the tax system is a non-economic variable that influences tax compliance behavior. Taxes are considered fair if the taxes imposed are commensurate with the ability to pay and the benefits to be received (Indriyani et al., 2016). Therefore, it is necessary to provide taxpayers with accurate and targeted information so that they have knowledge about taxation. This can be done by providing tax literacy to the entire community, both those who are already taxpayers and teenagers who are currently still in school.

Based on data from Badan Pusat Statistik (BPS) and Asosiasi Penyelenggara Jasa Internet Indonesia (APJII), the number of internet users in Indonesia in 2024 is estimated to be 221,563,479 people, or approximately 79.50% of the total population of Indonesia. The number of active social media users in Indonesia is 139 million people, or approximately 49.9% of the total population of Indonesia. This indicates that nearly half of the total population of Indonesia are social media users. According to data from We Are Social at the beginning of 2024, the most popular social media platform used in Indonesia is WhatsApp with a penetration rate of approximately 92%, followed by Instagram with a user proportion of 85.3%, Facebook with a user proportion of around 81.6%, then TikTok with a penetration rate of around 73.5%, Telegram with around 61.3% of users, and X (formerly Twitter) with a penetration rate of 57.5%. Indonesian society spends an average of 8 hours and 36 minutes daily on internet-based activities using various digital devices, with approximately 3 hours and 17 minutes spent interacting on social media each day (Source: Central Statistics Agency, 2024).

Social media users are currently dominated by Generation Z, who are characterized by their constant use of digital devices in all their activities. It seems as though they cannot be separated from their mobile phones for even a moment. According to survey data released by the Badan Pusat Statistik, most young people use their mobile phones for entertainment and social media. Entertainment can include online games, watching sports, music, or other forms of art, as well as online shopping. Social media can include conversations, sending messages, watching videos from apps like WhatsApp, Instagram, Facebook, TikTok, X, or Telegram. According to the 2024 APJII survey, 51.9% of Generation Z in Indonesia use Instagram, while 46.84% use TikTok.

Seeing the large number of internet users, particularly on social media, tax education is expected to be conducted effectively targeting Generation Z through various social media platforms, such as creating social media groups or following accounts that discuss tax-related topics, issues, and solutions, sharing tax-related content, organizing tax-related competitions, and many more.

The purpose of this research conducted on the younger generation is to determine the effectiveness of tax education when conducted through various social media platforms in enhancing the younger generation's understanding of the importance of taxes for the sustainability of a nation. Young people must be given a proper understanding of taxes, as they will eventually become taxpayers themselves. When they do become taxpayers, it is hoped that they will become a generation with a high level of compliance in paying and reporting taxes, and can serve as tax compliance influencers by posting various positive content about tax education on social media.

THEORETICAL FRAMEWORK AND EMPIRICAL STUDIES

Tax Education Identification

Tax education is important to significantly increase public compliance and awareness in paying taxes. Increased public compliance and awareness in paying taxes will have an impact on increasing state revenue from the tax sector. The Directorate General of Taxes has made various efforts to disseminate tax information to the public. According to Director General of Taxes Regulation Number PER-12/PJ/2021, tax education is any effort and process to develop and enhance the potential of citizens to generate high tax awareness, increase tax knowledge and skills, and improve tax compliance. Tax education can be conducted through two methods: direct education in the form of socialization and counseling, and indirect education using digital applications through various digital platforms, both one-way and two-way communication (question and answer).

Tax education is important because taxes are the largest source of state revenue. In the 2025 State Budget, state revenue from the tax sector is targeted at Rp 2,490.0 trillion, or 82.89% of total state revenue. Meanwhile, the formal compliance rate of taxpayers in Indonesia in 2024 is 85.75%. If the formal compliance ratio reaches 100%, it is certain that state revenue from the tax sector will increase significantly, enabling Indonesia to develop into a developed nation with comprehensive and adequate public facilities.

The government is implementing various efforts to maximize revenue from the tax sector, so that the proceeds can be used to fund state expenditures. The 2025 state budget policy is more effectively and efficiently directed toward supporting the development agenda toward an advanced Indonesia by streamlining non-priority expenditures, strengthening capital expenditures, implementing targeted subsidy and social assistance reforms, and enhancing the effectiveness of the implementation of the Law on Financial Relations between the Central Government and Local Governments/ Undang-Undang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah (HKPD) to achieve harmony and synergy between the central and local governments.

Among the public, many still view taxes as a heavy burden borne by the people, where citizens work hard but must give a portion of their income to the state without receiving any reciprocal benefits from the government. This is, of course, a misconception. In line with this, research findings indicate that when the government increases tax rates, there will be both support and opposition within society. The steps the government must take to increase state revenue from the tax sector are to cultivate public awareness of the importance of taxes for the sustainability of national development. With tax awareness, taxpayers will not view taxes as a heavy burden and will not engage in active or passive resistance.

The Effectiveness of Tax Education Through Social Media

The large number of social media users can be utilized to disseminate various information to the public, particularly the Directorate General of Taxes. Social media has become an integral part of daily life for the Indonesian people. In light of this, social media is expected to bridge the gap in conveying information from the government to the public. The use of social media containing tax education content can help the public understand all aspects of taxation. Social media platforms that can be used as a means of tax information include Facebook, Instagram, X, TikTok, and YouTube. The social media platforms used by the Directorate General of Taxes are as follows:

Table 1 : Social Media Owned by The Director General of Taxes

No	Social Media	Description
1	Facebook	The education provided through Facebook consists of the latest information related to regulations and policies on the pajak.go.id website. Facebook content takes the form of infographics on tax education, featuring images or photos with engaging and easy-to-understand text explanations. Short videos on taxation and reminders to file taxes are also presented on the Facebook page. The official Facebook account of the Directorate General of Taxes is DitjenPajakRI.
2	X (Twitter).	Due to character limitations on X, tax education is conducted through kultwit (tweet lectures). Kultwit can include photos, infographics, or website links. The X page also features short videos on tax education, accompanied by more detailed explanations directed to YouTube. Through X, the public can engage in scientific discussions or submit complaints. The official X account of the Directorate General of Taxes is @DitjenPajakRI
3	Instagram	The Instagram carousel feature makes it easier to provide tax education using infographics presented across multiple pages, making tax education more effective. Additionally, Instagram Stories can feature short videos, such as reminders to file and pay taxes, which will be displayed for 24 hours. Reels, on the other hand, have a longer duration, allowing for explanatory videos or tax-related reminders, or other reminders, with a duration of up to 3 minutes. Furthermore, the IG Live feature can be used for live broadcasts by tax officials during socialization or explanations, and viewers can ask questions through the comment section. IG Live is conducted by tax officials on a regular basis once a week. The official Instagram account of the Directorate General of Taxes is @DitjenPajakRI.
4	TikTok	The TikTok app is a popular social media platform among teenagers. Educational content on TikTok

		consists of short videos about tax-related topics presented in an accessible manner for easy understanding.
5	YouTube.	The YouTube platform focuses on video content, both short and long-form, enabling various information such as tax reporting tutorials, updates on new policies, and other information to be presented without video duration restrictions. The official YouTube account of the Directorate General of Taxes is DitjenPajakRI

Based on social media exploration, the Directorate General of Taxes' Instagram account was created in January 2016 and, as of June 20, 2025, has reached 541,000 followers with 3,195 tax education posts. while on Facebook, it joined on January 6, 2009, and as of June 20, 2025, it has 261,000 followers with 1,270 posts. The X account of the Directorate General of Taxes of the Republic of Indonesia, which joined in April 2012, currently has 276,165 followers, while on TikTok it has 225,500 followers, and on YouTube, which joined on March 12, 2012, it currently has 170,000 followers, with a total of 711 videos uploaded. In addition to the official social media accounts of the Directorate General of Taxes, the general public can also participate by posting tax-related information through community/group social media, engaging in scientific discussions in the comment section, or reposting content from the Directorate General of Taxes. Social media users aged 18-34 play a crucial role in supporting the dissemination of digital information to the public.

RESEARCH METHODS

The research method used was the Systematic Literature Review (SLR) method. In the SLR method, researchers systematically review topics relevant to the study by identifying, selecting, and highlighting specific questions reviewed based on criteria and themes (Rohmah et al., 2023).

In SLR research, the objective is to evaluate, review, and identify relevant research to provide answers to various questions in the specified research. The study materials used are articles that have passed the selection process and are relevant to the research being discussed, namely the effectiveness of tax education through social media. The data collection process was conducted by reviewing journal articles available on Google Scholar, followed by a review of six relevant journals from 2020 to 2025. These journals were analyzed and examined in depth and detail, presented in a predetermined table, and the researcher drew conclusions from the data.

RESULTS AND DISCUSSIONS

Social media is capable of reaching all levels of society. Through social media, people can access various information according to their needs without being constrained by distance, place, and time. The results of the journal article analysis can be presented in the following table:

Table 1. Results of the research journal article analysis

No	Author	Title	Results
1	Andrias Pujiono	Social Media as a Learning Medium for Generation Z (Media Sosial Sebagai Media Pembelajaran Bagi Generasi Z)	The research conducted shows that social media meets the criteria of a learning medium. Social media can be utilized as a medium to bridge and facilitate the learning process. By using social media, teachers and students can interact in teaching and learning activities without being limited by space and time. This shows that social media is highly relevant for Generation Z to be utilized as a learning medium.
2	Adita Dwi Prasetya, Agus Hadi Utama, Mastur	The Use of Social Media as a Platform for Presenting Digital Learning Content: A Literature Review Study (Pemanfaatan Sosial Media Sebagai Penyajian Konten Pembelajaran Digital : Study Literature Review)	The results of the research conducted show that social media platforms (Instagram, Facebook, YouTube, and TikTok) can be utilized as learning media presented in the form of educational content or digital learning, to enhance knowledge and provide new insights for its audience.
3	Nikolaus Christmas Ananda Pratama, Sony Hartono	Review of the Operational Procedures of the Directorate General of Taxes' Social Media for Tax Education (Tinjauan Prosedur operasional Media Sosial Direktorat Jenderal Pajak Dalam Rangka Edukasi Perpajakan)	This study shows that the operational procedures managed by the Directorate General of Taxes (DJP) for platforms such as Facebook, Instagram, Twitter, and YouTube are already regulated, but for TikTok, Spotify, and LinkedIn, there are no specific regulations in place. The social media platforms managed by the DJP still face various challenges and obstacles that need to be addressed.

4	Pytha Rahima, Ria Rismayati	Utilization of Social Media as a Digital Tool for Tax Education (Pemanfaatan Media Sosial Sebagai Sarana Edukasi Perpajakan Secara Digital) KP2KP Gerung Lombok Barat	The results indicate that various social media platforms can be utilized as tools for disseminating digital tax education. Among the social media platforms used by the community in the Gerung Lombok Barat area, they tend to prefer TikTok because it is more engaging and easier to understand.
5	Exita Hanum Syahrial, Jeanne Veren Harefa	Generation Z's Perception of Tax Education Through Social Media: A Study of Digital Natives in DKI Jakarta (Persepsi Generasi Z Terhadap Edukasi Perpajakan Melalui Media Sosial : Studi pada Digital Natives di DKI Jakarta)	The research results show that 70% of Gen Z have a positive perception of tax education through the use of social media. Content with short videos received a 75% response rate, with a 65% relevance rate between the content and the audience's needs. The Instagram platform showed an engagement rate of 5.8%, while TikTok had a 4.2% engagement rate. This study also identified key challenges, including the complexity of tax information and low engagement rates, which can be addressed by improving the effectiveness of tax education on social media, including optimizing posting times, increasing interactivity, and improving content formats.
6	Dewi Roziyatun Nadiya	Optimizing the Role of Tax Centers Through Social Media in Increasing Tax Awareness Among Millennials and Generation Z: A Study of the Tax Center at Wiraraja University (Optimalisasi Peran Tax Center Melalui Media Sosial Dalam	This study provides information that tax centers play a role in assisting the Directorate General of Taxes (DGT) in increasing tax payment awareness. Tax education through social media is a work program created by the Wiraraja University Tax Center, but its use has not been optimal because some social media accounts are rarely used. However, the education provided by the tax center through social media is effective in reaching students to foster tax awareness and compliance among

Meningkatkan Kesadaran Pajak pada Generasi Milenial dan Generasi Z : Studi pada Tax Center Universitas Wiraraja)	the younger generation through social media content.

CONCLUSION

Based on the results and discussion, it can be concluded that social media is an effective tool that can be used to disseminate various information and appeals regarding taxation, particularly from the Directorate General of Taxes to the general public. Education through social media is most effective when targeting the younger generation, which is currently dominated by Generation Z. Generation Z prefers short video content over longer videos and is more interested in photos/infographics than descriptive text. As a result, Generation Z prefers Instagram and TikTok over Facebook and X (Twitter). The dissemination of tax education using engaging social media platforms will have a positive impact, including the acceleration and expansion of various tax-related information, particularly among the younger generation.

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