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The Influence of Tax Knowledge, Social Media, and Digital Tax Campaigns on Tax Compliance Among Young People in the Special Capital Region of Jakarta, Indonesia

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Abstract

Tax compliance among young taxpayers has become increasingly relevant in Indonesia as more young people participate in digital-based economic activities and begin to face formal tax obligations. In Jakarta, this issue is closely related to the strong use of digital platforms, where young taxpayers often rely on online sources to obtain tax information. Previous studies have examined tax knowledge, social media, and digital tax campaigns, but their combined effect on young taxpayers in Jakarta remains underexplored and has produced inconsistent findings. This study, therefore, examines whether tax knowledge, social media, and digital tax campaigns predict tax compliance in young individuals within the Special Capital Region of Jakarta, Indonesia. This study used a quantitative descriptive-causal design by collecting survey data from 87 young taxpayers and analyzing it through multiple linear regression. The findings indicate that tax knowledge, social media, and digital tax campaigns collectively have a notable impact on tax compliance. However, individual analysis shows that while digital tax campaigns positively and significantly influence compliance, tax knowledge and social media do not have significant effects. The model explained 53.5% of the variance in tax compliance (R^2 = 0.535; adjusted R^2 = 0.518) and was significant overall (F = 31.846; $p < 0.001$). Digital tax campaigns had a significant standardized effect (β = 0.738; $p < 0.001$), whereas tax knowledge (β = 0.007; p = 0.949) and social media (β = −0.016; p = 0.906) were not significant. These results suggest that tax authorities should strengthen digital tax campaigns through clear, practical, and interactive tax guidance for young taxpayers. The findings suggest that directed and actionable digital tax interventions may be more relevant to young taxpayers' compliance than general tax knowledge or social-media exposure, providing a basis for refining how TPB- and TAM-informed mechanisms are interpreted in digital tax communication.

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INTRODUCTION

Tax revenue plays an essential role in financing public services and supporting national development, particularly in countries where domestic revenue constitutes a major source of public financing (Syarif & Koerniawan, 2025). In Indonesia, the self-assessment system needs taxpayers to estimate, pay, and disclose their own tax obligations, making voluntary compliance a central issue in tax administration. This issue is also relevant to the Sustainable Development Goals (SDGs), especially in relation to economic growth, MSME development, and stronger public institutions through digital governance. Although national tax revenue has shown positive growth in recent

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years, maintaining compliance among young taxpayers remains a challenge, especially as many of them are entering the labor market, starting small businesses, and participating in digital economic activities. In DKI Jakarta, the 2023 micro and small industry survey recorded 689 entrepreneurs aged 20–24, providing a recent empirical indication of economically active young adults who may encounter independent tax obligations (Badan Pusat Statistik Provinsi DKI Jakarta, 2024).

This challenge is particularly relevant to Generation Z, whose economic participation is closely connected to digital platforms, online entrepreneurship, and flexible work. Statistics Indonesia defines Generation Z as individuals born between 1997 and 2012; this cohort represented 27.94% of Indonesia's population in the 2020 Population Census (Badan Pusat Statistik, 2021). As they are true digital natives, they have been raised amidst constant internet access, social media, and advances in digital communication tools. Their comfort with technology has changed how they seek information, make choices, and engage with government entities. Additionally, the swift expansion of online entrepreneurship has prompted many young people to launch digital ventures, freelance, and join the online economy. These trends suggest that young individuals are progressively becoming responsible taxpayers, required to administer, estimate, pay, and file their taxes. Therefore, promoting tax compliance among this younger demographic has emerged as a key policy focus for tax authorities across the globe (Darmian, 2021).

One of the critical factors discussed in tax compliance is tax knowledge, which refers to an individual's understanding of tax rules, procedures, rights, obligations, and the role of taxation in economic development. Stronger tax knowledge is generally expected to improve compliance because taxpayers better understand both the consequences of non-compliance and the public benefits financed by taxation (Silalahi & Asalam, 2022). Under the Theory of Planned Behavior (TPB), knowledge can support favorable attitudes and perceived behavioral control, thereby strengthening the intention to comply (Ajzen, 1991). Empirical evidence, however, is inconsistent. Putri and Situmorang (2023) found a significant positive relationship, whereas Hantono and Sianturi (2022) and Lukmawati et al. (2024) indicate that knowledge alone may not lead to compliance without motivation, practical capability, and institutional support. This inconsistency may be more pronounced among Generation Z because rapid access to digital information can create conceptual familiarity without equivalent experience in calculating, paying, and reporting taxes. These differences justify further examination among young taxpayers.

The swift growth of social media has created new avenues for educating taxpayers and engaging them. Sites like Instagram, TikTok, YouTube, and X (formerly known as Twitter) have emerged as prominent means of communication for younger demographics, allowing governmental bodies to share information more effectively and interactively compared to conventional communication strategies. Social media supports interactive communication, prompts audience involvement, and allows information to spread swiftly through digital networks. Through the TPB mechanism, repeated exposure to credible tax content can shape favorable attitudes, signal subjective norms that compliance is expected, and strengthen perceived behavioral control by providing procedural guidance. Empirical findings, however, are mixed: Utami et al. (2025) and Nindiarti et al. (2025) report positive effects on awareness or compliance, whereas (Sulistyowati & Nuryati 2024; Fitriana et al. 2024) suggest limited or non-significant effects. The divergence indicates that platform exposure by itself may be insufficient; content credibility, interactivity, and the extent to which messages direct users toward concrete filing and payment actions may determine whether social media influences compliance.

In response to technological change, tax authorities have increasingly used digital tax campaigns to educate taxpayers and encourage voluntary compliance. Digital tax campaigns use online communication and internet-based technologies to raise tax awareness, distribute tax information, and guide taxpayers through compliance procedures. In Indonesia, the Directorate General of Taxes provides digital services and communication channels such as e-Filing, e-Billing, M-Pajak, Coretax, webinars, online tax classes, and social media. The Directorate General of Taxes' 2024 performance report identifies digital services and online communication as instruments for improving taxpayer service and compliance (Direktorat Jenderal Pajak, 2024). These initiatives reflect the broader development of digital tax administration, which integrates technology into tax processes to improve efficiency, transparency, and service quality (Bassey et al., 2022). Under the

Technology Acceptance Model (TAM), their effectiveness depends on whether taxpayers perceive the tools and information as useful and easy to use (Davis, 1989).

The connection between digitalization and tax compliance has garnered substantial scholarly interest in recent times. Research indicates that digital tax systems can lower compliance expenses, streamline tax processes, and foster greater trust between taxpayers and tax authorities (Margareth et al., 2024). Additionally, digital tax campaigns have been shown to boost tax morale by enhancing clarity, accessibility, and interaction with tax-related information (Hidayati & Utami, 2024; Lukmawati et al., 2024). Taken together, these studies suggest that digitalization improves compliance when it reduces procedural costs and converts information into accessible, actionable services; its effect weakens when digital literacy, usability, or user engagement is limited. Jakarta was selected because it combines a dense urban digital economy, extensive platform-based entrepreneurship, and a measurable population of 689 IMK entrepreneurs aged 20–24 in 2023, based on the BPS DKI Jakarta publication Profil Industri Mikro dan Kecil Provinsi DKI Jakarta 2023 (Badan Pusat Statistik Provinsi DKI Jakarta, 2024). These characteristics distinguish Jakarta as an appropriate setting for examining how young taxpayers respond to digital tax communication.

Based on this discussion, the literature remains fragmented. Studies of tax knowledge primarily examine its direct relationship with compliance (Hantono & Sianturi, 2022; Putri & Situmorang, 2023), studies of social media focus on exposure, awareness, or subjective norms (Nindiarti et al., 2025; Utami et al., 2025), and studies of digital tax initiatives emphasize technology-supported education and services (Darmian, 2021; Lukmawati et al., 2024). Although previous studies have separately examined tax knowledge, social-media exposure, and digital tax services, less is known about whether general informational and social exposure remains behaviorally relevant when it is examined alongside directed, actionable digital tax communication. This distinction is particularly important for young entrepreneurs who are highly exposed to digital information but may have limited practical experience in fulfilling self-assessment tax obligations. Accordingly, this study examines the simultaneous and partial associations of tax knowledge, social media, and digital tax campaigns with tax compliance among young micro- and small-industry entrepreneurs aged 20–24 in DKI Jakarta. Rather than treating the combination of variables itself as the principal novelty, the study distinguishes general informational and social exposure from directed digital tax intervention. TPB and TAM are therefore employed as complementary theoretical lenses to interpret behavioral and technology-related mechanisms underlying tax compliance. The study contributes theoretically by clarifying whether general knowledge and social-media exposure operate differently from structured, actionable digital tax campaigns, and practically by identifying the form of digital tax communication most strongly associated with compliance among young entrepreneurs.

LITERATURE REVIEW

Theory of Planned Behavior

Theory of Planned Behavior (TPB) was developed by (Ajzen, 1991) to explain human behavior based on behavioral intention. Rather than viewing compliance as a purely administrative action, TPB helps explain how taxpayers' intention to comply is shaped by their attitudes, perceived social expectations, and perceived ability to perform tax-related obligations. According to TPB, each person's intention to act an behaviour is depended by three factors: attitude toward behavior, subjective norm, and perceived behavioral control. In tax compliance studies, these three components are useful for explaining why taxpayers may understand their obligations but still differ in their willingness and consistency to comply.

In taxation, TPB proposes that taxpayers are more likely to comply when they hold favorable attitudes toward taxation, perceive supportive social expectations, and believe they have sufficient knowledge and resources to complete their obligations. The framework is relevant to this study because tax knowledge can shape attitudes and perceived behavioral control, while social media can influence subjective norms through tax-related information, peer discussion, and public compliance messages. TPB is particularly suitable for Generation Z because their decisions may be shaped simultaneously by personal evaluations, digitally mediated social expectations, and confidence in completing self-assessment procedures. Unlike deterrence-based theories, which emphasize sanctions, or technology-focused theories, which emphasize system adoption, TPB directly captures the attitudinal, social, and control mechanisms examined in the behavioral part of this study.

Technology Acceptance Model

Technology Acceptance Model (TAM) was proposed by (Davis, 1989) to clarify the elements that affect people's acceptance and application of technology. The structure of this model indicates that the adoption of technology mainly hinges on how useful and user-friendly individuals view it. Perceived usefulness is the belief that the use of a particular technology will enhance person's performance, whereas perceived ease of use is the belief that the technology is simple to operate (Davis, 1989).

In taxation, TAM is relevant because digital technologies increasingly deliver information and services needed to complete tax obligations. Perceived usefulness can encourage taxpayers to use digital guidance and services when these tools help them understand requirements, submit returns, or make payments more effectively. Perceived ease of use can reduce the effort and uncertainty involved in those procedures. Technology acceptance is therefore linked to tax compliance through actual engagement with tools that make registration, filing, reporting, and payment easier to perform. In this study, TAM supports the explanation of how social media and digital tax campaigns may facilitate compliance, while TPB explains the accompanying behavioral mechanisms.

Tax Compliance

In contemporary international tax administration literature, tax compliance concerns the fulfillment of registration, filing, accurate reporting, and payment obligations (OECD, 2024). It is a crucial part of the self-assessment system since taxpayers are in charge of ensuring, settling, and declaring their taxes. Consequently, compliance is vital for the successful operation of tax administration and the generation of government revenue (Cyan et al., 2017).

Tax compliance can be classified into formal and material compliance. Formal compliance concerns administrative requirements, including registering, submitting tax returns, and paying taxes within the prescribed deadlines. Material compliance concerns the accuracy and completeness of the tax base, liability calculations, and information reported to the tax authority. High tax compliance therefore reflects both timely fulfillment of administrative requirements and accurate fulfillment of substantive tax obligations.

Cyan et al. (2017), as cited in Mardiasmo (2023), explains that tax compliance can be observed through several practical forms of taxpayer behavior. These include registering as a taxpayer, calculating and paying taxes accurately based on earned income, submitting Annual Tax Returns (SPT) on time, and settling tax debts stated in Tax Invoices (STP) or Tax Assessment Letters (SKP) before the payment deadline. These indicators show that tax compliance is not only related to taxpayers' willingness to obey tax rules, but also to their consistency in fulfilling administrative and substantive tax obligations.

Tax Knowledge

Tax knowledge pertains to how well taxpayers grasp tax laws, processes, entitlements, responsibilities, and the purpose of taxes. Having sufficient tax knowledge allows individuals to make educated choices and adequately meet their tax responsibilities. In a self-assessment framework, tax knowledge is especially crucial since individuals are obligated to determine, pay, and declare their taxes on their own (Night & Bananuka, 2020). The literature therefore reflects two perspectives: one treats tax knowledge as a direct behavioral resource that improves attitudes and perceived control, while the other views knowledge as necessary but insufficient unless taxpayers can translate it into practical action and receive motivational or institutional support. This distinction is important for assessing young taxpayers, whose access to information may exceed their experience in applying tax procedures.

Mulyati & Ismanto (2021) explain that tax knowledge encompasses an understanding of general tax laws and processes, the overall taxation system, and the roles of taxes. Taxpayers equipped with good tax knowledge are more inclined to recognize the significance of adhering to tax regulations and to prevent mistakes in managing their tax responsibilities.

As indicated by Hantono & Sianturi (2022) and Mulyati & Ismanto (2021), tax knowledge in this study is reflected in taxpayers' awareness of general tax rules and procedures, their understanding of the current tax system in Indonesia, and their comprehension of the purposes of taxation. It also includes familiarity with tax rates, the ability to understand how tax liabilities are calculated, and knowledge of tax payment and reporting procedures. These aspects show that tax knowledge does not only refer to knowing tax concepts, but also to understanding the practical steps required to fulfill tax obligations under the self-assessment system.

Social Media

Social media encompasses online platforms that enable individuals to generate, distribute, and exchange content in an interactive way. It has become a vital means of communication, especially for younger demographics, due to its quick access to information and its ability to foster user involvement (Fitriana et al., 2024). Within the realm of taxation, social media acts as a learning tool that allows tax authorities to share tax-related content effectively. Sites like Instagram, TikTok, and YouTube offer a way to present tax information in an appealing and user-friendly fashion. Consequently, social media can enhance awareness of taxes, boost comprehension of tax responsibilities, and promote compliant behavior among young taxpayers.

As noted by Nindiarti et al. (2025), social media within this research is viewed through the quality of informative and engaging content, the presence of user interaction for the example like comments, likes, also shares, and the accessibility of tax-related information. It also includes the trustworthiness of information shared through social media and the regularity of users' exposure to tax content. These aspects are relevant because social media may not directly create compliance, but it can shape awareness, provide repeated exposure to tax information, and influence how young taxpayers perceive tax obligations.

Digital Tax Campaigns

Digital tax campaigns involve outreach and educational efforts carried out via online platforms to boost taxpayers' knowledge, comprehension, and tax compliance. These campaigns make use of a range of digital mediums, including social media, online seminars, websites, and digital tax systems to share tax-related information (Puasa & Roslan, 2025). In contrast to traditional campaigns, digital tax campaigns provide wider outreach, reduced expenses, and greater adaptability. The Directorate General of Taxes has rolled out several digital projects, for the example like e-Billing, e-Filing, M-Pajak, and Coretax, aimed at simplifying tax compliance and enhancing the taxpayer experience with the tax system.

As stated by Puasa & Roslan (2025) and Darmian (2021), the effectiveness of digital tax campaigns can be understood through online word of mouth, the suitability of the digital channels used, public participation in the campaign, the credibility and openness of campaign messages, and the consistency of campaign implementation. These elements show that digital tax campaigns are not only about delivering tax information online, but also about creating accessible, credible, and repeated communication that can encourage young taxpayers to understand and fulfill their tax obligations.

HYPOTHESIS

The Effect of Tax Knowledge on Tax Compliance

Tax knowledge enables taxpayers to understand tax laws, protocols, also responsibilities. According to TPB, individuals who possess sufficient knowledge tend to develop positive attitudes toward tax compliance and perceive themselves as capable of fulfilling their tax obligations. In the self-assessment system, this mechanism becomes important because taxpayers are expected to estimate, pay, and file their own taxes. Tax knowledge may therefore strengthen perceived behavioral control by making taxpayers feel more capable of carrying out these obligations correctly. Consequently, higher grades of tax knowledge are expected to increase tax compliance behavior.

Putri and Situmorang (2023) found that tax knowledge significantly improves compliance because informed taxpayers better understand the benefits of taxation and the consequences of non-compliance. Other studies, however, show that knowledge does not always produce compliance when motivation, practical experience, or a supportive tax environment is limited. The relationship

may differ for Generation Z entrepreneurs in Jakarta because digital access makes tax information readily available, while their relatively early stage of business formalization may limit repeated experience with calculation, payment, and filing. This study therefore tests whether tax knowledge remains a direct predictor of compliance in this specific urban youth context.
H1: Tax Knowledge has a positive effect on Tax Compliance.

The Effect of Social Media on Tax Compliance

According to the Theory of Planned Behavior (TPB), social media has the potential to shape people's views, social expectations, and their sense of control over their actions relating to paying taxes. Taxpayers can use social media to gather information, watch how others act, and participate in conversations about taxes. Through repeated exposure to tax-related content, social media may influence subjective norms by showing that tax compliance is socially expected and publicly discussed. It may also support perceived behavioral control when taxpayers receive practical explanations, reminders, or examples of how to fulfill their tax obligations. These exchanges can enhance favorable views and social standards that motivate individuals to comply.

Empirical studies provide support for this relationship. Utami et al. (2025) found that social media positively influenced tax compliance among Generation Z taxpayers, while Setiawan and Arwani (2023) linked social-media use to Generation Z compliance through social and religious perspectives. Zikrulloh (2024) likewise explained the role of social media through TPB-based social influence. Other findings, however, indicate that exposure alone may not change behavior when content is insufficiently credible, interactive, or action-oriented. This study therefore tests whether social media contributes to tax compliance among young taxpayers in Jakarta, where platform use is high but behavioral outcomes may depend on message quality and user engagement.
H2: Social Media has a positive effect on Tax Compliance.

The Effect of Digital Tax Campaigns on Tax Compliance

In accordance with the Technology Acceptance Model, people are tend to embrace tax technologies when they find them beneficial and user-friendly. Digital tax campaigns offer easy-to-understand information and make communication with tax agencies smoother, which in turn boosts the likelihood of taxpayers following tax laws. In this study, digital tax campaigns are expected to influence compliance through perceived usefulness and perceived ease of use. When campaign messages are clear, accessible, credible, and delivered through familiar digital channels, young taxpayers may find it easier to understand tax procedures and more useful to engage with tax services.

Research has shown that digital tax campaigns have a favorable effect on tax compliance. A study by Utami et al. (2025) exposed that such campaigns notably raise tax compliance rates for Gen Z taxpayers, while Lukmawati et al. (2024) discovered that digital tax learning increases both tax awareness and tax compliance. Compared with general social media exposure, digital tax campaigns provide a more directed form of tax communication because they are designed to educate, remind, and guide taxpayers toward specific compliance actions. This study therefore examines digital tax campaigns as a distinct factor that may have a stronger role in encouraging tax compliance among young taxpayers.
H3: Digital Tax Campaigns have a positive effect on Tax Compliance.

METHOD

Research Design

This study used a quantitative descriptive-causal design to examine how tax knowledge, social media, and digital tax campaigns affect tax compliance among young taxpayers in the Special Capital Region of Jakarta. A quantitative approach permits objective estimation of relationships among variables through statistical analysis (Sugiyono, 2023). The descriptive component summarizes respondent characteristics and the distribution of each construct, whereas the causal component tests the proposed directional effects of the three independent variables on tax compliance. Data were collected once through a structured survey in a natural setting without researcher intervention. This design was selected because the research objectives require both a description of the observed sample and hypothesis testing within a cross-sectional framework; accordingly, the results indicate statistical associations and explanatory effects within the sample rather than definitive longitudinal causality.

Population, Sample, and Data Collection

The study population comprised 689 IMK entrepreneurs aged 20–24 in DKI Jakarta, based on the 2023 data reported in Profil Industri Mikro dan Kecil Provinsi DKI Jakarta 2023, published by BPS Provinsi DKI Jakarta in 2024 (Badan Pusat Statistik Provinsi DKI Jakarta, 2024). This study used non-probability sampling with a purposive sampling technique, in which respondents were selected based on predetermined criteria rather than random selection. The 20–24 age group was selected because it is the specific Generation Z subgroup available in the BPS IMK age classification and represents young adults who are economically active and may independently undertake formal tax obligations. The questionnaire was distributed online, and only responses that matched these criteria were included in the final sample (Sugiyono, 2023). The sample size was calculated using the Slovin formula. A 10% margin of error was used because the study was exploratory, involved a finite and narrowly defined population, and faced practical access constraints; this level produced a minimum sample of 87 while retaining adequate coverage for the intended regression analysis. Data collection was carried out through an online survey using Google Forms, which were shared via digital channels like Instagram and WhatsApp. Moreover, a literature review was performed to create a theoretical base and assist in the formulation of the research framework.

Variables and Measurement

This research involved one dependent variable and three independent variables. Tax Compliance among Young Individuals (Y) was measured through reported registration, accurate and timely calculation and payment, timely submission of the Annual Tax Return (SPT), and settlement of outstanding tax liabilities. Tax Knowledge (X_1) covered general tax rules, the Indonesian tax system, the functions of taxation, applicable rates, payment procedures, and reporting procedures. Social Media (X_2) covered informative content, user interaction, accessibility, credibility, and exposure frequency. Digital Tax Campaigns (X_3) covered digital word-of-mouth, channel suitability, campaign participation, message credibility, and implementation consistency. The compliance indicators were adapted into self-reported statements that asked respondents to indicate the extent to which they performed each observable compliance practice. Tax compliance items were adapted from Darmian (2021) and Mardiasmo (2023); tax knowledge from Hantono and Sianturi (2022) and Mulyati and Ismanto (2021); social media from Nindiarti et al. (2025); and digital tax campaigns from Puasa and Roslan (2025) and Darmian (2021). All items used a five-point Likert scale: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree. The five-point format was selected because it provides a neutral midpoint, is straightforward for respondents, and supplies sufficient score variation for composite analysis and multiple regression without excessive response complexity.

Data Analysis Technique

Data were analyzed using IBM SPSS Statistics version 25. Questionnaire items were adapted from the construct sources specified in the Variables and Measurement section. Validity was assessed using Pearson Product–Moment correlations; an item was considered valid when r-count exceeded r-table at the 5% significance level. Reliability was assessed using Cronbach's Alpha, with $\alpha \geq 0.60$ treated as acceptable for this exploratory study (Ghozali, 2021). Descriptive analysis used frequencies and percentages for respondent characteristics and total scores, average percentages, minimum values, and maximum values to summarize construct responses. Before hypothesis testing, the model was evaluated for normality (Kolmogorov–Smirnov significance > 0.05), multicollinearity (tolerance > 0.10 and VIF < 10), and heteroscedasticity using the Park test (significance > 0.05). Multiple linear regression was selected because the study tests the direct linear effects of three predictors on one composite dependent variable and does not specify mediation, moderation, or a latent structural model that would require SEM-PLS. R^2, the F-test, and t-tests were then used at a 5% significance level to assess explanatory power and simultaneous and partial effects.

RESULTS AND DISCUSSION

Validity and Reliability Test

The validity test was conducted to assess whether each questionnaire item accurately measured the intended construct. An item was considered valid when the calculated correlation coefficient (r-count) exceeded the critical r-table value. With 87 respondents, the degrees of freedom were df = n − 2 = 85; at α = 0.05 (two-tailed), the corresponding r-table value was 0.2108. The outputs are presented in Table 1.

Table 1. Validity Test Results

Variable	Number of Items	Range of r-count	r-table	Result
Tax Knowledge (PP)	23	0.257 – 0.735	0.2108	Valid
Social Media (MS)	20	0.261 – 0.764	0.2108	Valid
Digital Tax Campaigns (KPD)	18	0.265 – 0.760	0.2108	Valid
Tax Compliance among Young People (KPGM)	12	0.293 – 0.627	0.2108	Valid

Source: Processed SPSS Output (2026).

According to Table 1, all questionnaire items across the four variables produced r-count values exceeding the r-table threshold of 0.2108. The highest validity coefficient was found in the Social Media variable (0.764), while the lowest coefficient was found in the Tax Knowledge variable (0.257). Since all item correlations were above the required threshold, every statement item was considered valid and retained for the subsequent analyses.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Threshold	Number of Items	Result
Tax Knowledge (PP)	0.894	> 0.60	23	Reliable
Social Media (MS)	0.859	> 0.60	20	Reliable
Digital Tax Campaigns (KPD)	0.845	> 0.60	18	Reliable
Tax Compliance among Young People (KPGM)	0.654	> 0.60	12	Reliable

Source: Processed SPSS Output (2026).

Table 2 shows that all variables obtained Cronbach's Alpha values above the minimum threshold of 0.60. Tax Knowledge had the highest reliability value (α = 0.894), followed by Social Media (α = 0.859), Digital Tax Campaigns (α = 0.845), and Tax Compliance among Young People (α = 0.654). Although the dependent variable had the lowest alpha, it still met the exploratory reliability criterion. The use of α ≥ 0.60 follows Ghozali (2021), who treats this value as an acceptable minimum for exploratory research instruments. Accordingly, all constructs were considered sufficiently consistent for subsequent analysis.

Classical Assumption Tests

Classical assumption tests were conducted to assess whether the multiple linear regression model met the relevant Ordinary Least Squares requirements. An autocorrelation test was not applied because the data were cross-sectional and collected from 87 respondents at one point in time (Ghozali, 2021). The Kolmogorov–Smirnov normality test produced an Asymp. Sig. value of 0.056, which exceeded 0.05 and indicated normally distributed residuals. For multicollinearity, all tolerance values exceeded 0.10 and all VIF values were below 10: Tax Knowledge had tolerance = 0.411 and VIF = 2.432, Social media had tolerance = 0.328 and VIF = 3.049, and Digital Tax Campaigns had tolerance = 0.297 and VIF = 3.361. Digital Tax Campaigns therefore showed the greatest shared variance with the other predictors, but its VIF remained well below the decision threshold and did not indicate problematic multicollinearity. The Park test produced significance values of 0.184 for Tax Knowledge, 0.550 for Social media, and 0.294 for Digital Tax Campaigns; all exceeded 0.05, indicating no evidence of heteroscedasticity. The model consequently satisfied the tested assumptions for hypothesis analysis.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the direction and magnitude of the relationship between tax knowledge, social media, digital tax campaigns, and tax compliance among young taxpayers. The regression outputs are presented in Table 3.

Table 3. Multiple Linear Regression Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	26.400	2.803		9.420	.000
	Pengetahuan Perpajakan	.002	.037	.007	.064	.949
	Media Sosial	-.006	.051	-.016	-.119	.906
	Kampanye Pajak Digital	.347	.065	.738	5.381	.000

a. Dependent Variable: Kepatuhan Pajak Generasi Muda

Source: Processed SPSS Output (2026).

The estimated equation was KPGM = 26.400 + 0.002PP − 0.006MS + 0.347KPD + e. The coefficients for Tax Knowledge (B = 0.002; p = 0.949) and Social Media (B = −0.006; p = 0.906) were not statistically significant; therefore, their positive and negative signs should not be interpreted as meaningful effects. Digital Tax Campaigns had a positive and significant coefficient (B = 0.347; $p < 0.001$). Based on the standardized coefficients, Digital Tax Campaigns showed the largest effect in the model (β = 0.738), compared with Tax Knowledge (β = 0.007) and Social Media (β = −0.016).

Hypothesis Testing

The coefficient of estimation was used to examine how much variation in tax compliance could be explained by tax knowledge, social media, and digital tax campaigns. The results are shown in Table 4.

Table 4. Coefficient of Determination Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.732[a]	.535	.518	2.424

a. Predictors: (Constant), Kampanye Pajak Digital, Pengetahuan Perpajakan, Media Sosial
b. Dependent Variable: Kepatuhan Pajak Generasi Muda

Source: Processed SPSS Output (2026).

The analysis of the coefficient of determination resulted in an R^2 value of 0.535 and an Adjusted R^2 value of 0.518. This suggests that Tax Knowledge, Social media, and Digital Tax Campaigns together account for 53.5% of the differences in Tax Compliance seen in Young People, with the other 46.5% being affected by factors that are not part of the study model. The adjusted R^2 indicates that the model has substantial explanatory power within this cross-sectional sample, but it should not be interpreted as evidence of out-of-sample forecasting ability. The simultaneous test was conducted to determine whether Tax Knowledge, Social media, and Digital Tax Campaigns jointly affect Tax Compliance among Young People. The F-test results are presented in Table 5.

Table 5. Simultaneous Test (F-Test) Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	561.474	3	187.158	31.846	.000[b]
	Residual	487.790	83	5.877		
	Total	1049.264	86			

a. Dependent Variable: Kepatuhan Pajak Generasi Muda
b. Predictors: (Constant), Kampanye Pajak Digital, Pengetahuan Perpajakan, Media Sosial

Source: Processed SPSS Output (2026).

The F-test yielded an F-statistic of 31.846 with a significance value of 0.000. Since the significance level is below the 0.05 threshold, the null hypothesis is rejected. This result demonstrates that Tax Knowledge, Social Media, and Digital Tax Campaigns simultaneously have a significant effect on Tax Compliance among Young People. Therefore, the regression model is statistically significant and appropriate for explaining variations in tax compliance within the study population.

The partial test was used to examine the individual effect of each independent variable on tax compliance. The t-test results are presented in Table 6.

Table 6. Partial Test (t-Test) Results

Hypothesis	Relationship	Coefficient (B)	t-value	Sig.	Decision
H1	Tax Knowledge → Tax Compliance	0.002	0.064	0.949	Rejected
H2	Social Media → Tax Compliance	-0.006	-0.119	0.906	Rejected
H3	Digital Tax Campaigns → Tax Compliance	0.347	5.381	0.000	Accepted

Source: Processed SPSS Output (2026).

According to Table 6, Tax Knowledge did not significantly affect Tax Compliance ($B = 0.002$; $t = 0.064$; $p = 0.949$), so H1 was rejected. Social Media also had no significant effect ($B = -0.006$; $t = -0.119$; $p = 0.906$), so H2 was rejected. Digital Tax Campaigns had a positive and significant effect ($B = 0.347$; $t = 5.381$; $p < 0.001$), so H3 was accepted. Based on the standardized coefficients, Digital Tax Campaigns had the largest effect ($\beta = 0.738$), compared with Tax Knowledge ($\beta = 0.007$) and Social Media ($\beta = -0.016$).

Discussion

The Effect of Tax Knowledge, Social Media, and Digital Tax Campaigns on Tax Compliance among Young People

The results show that Tax Knowledge, Social Media, and Digital Tax Campaigns have a simultaneous impact on Tax Compliance among Young People. The coefficient of determination indicates that these three factors account for 53.5% of the differences in tax compliance, implying that young taxpayers' compliance behavior is influenced by a mixture of educational, technological, and communication elements. This finding emphasizes that compliance is not determined by a single factor; instead, it results from the interplay of various behavioral and environmental elements. This simultaneous result is consistent with Utami et al. (2025), who found that digitalization and social media jointly contributed to compliance, and with Hidayati and Utami (2024), who showed that tax knowledge and digital tax education operate together in explaining younger taxpayers' compliance. The comparison suggests that the significant model-level effect reflects the combined contribution of educational and digital factors even when not every predictor is significant individually.

From the viewpoint of the Theory of Planned Behavior (TPB), tax knowledge helps create positive attitudes toward taxation, social media acts as a source of social influence and subjective norms, while digital tax campaigns enhance perceived behavioral control by offering easily accessible tax information and support. Collectively, these elements shape taxpayers' intentions and ultimately affect compliance behavior. Likewise, the Technology Acceptance Model (TAM) posits that technology-driven tax communication improves compliance when taxpayers find digital platforms to be useful and user-friendly. Thus, the simultaneous finding suggests that young taxpayers' compliance is better understood when behavioral factors and digital communication factors are considered together, rather than treated as separate influences.

The Impact of Tax Knowledge on Tax Compliance among Young Individuals

The analysis demonstrates that Tax Knowledge does not significantly influence Tax Compliance among Young People. Descriptive results show that Tax Knowledge obtained a total score of 8,504 out of 10,005, equivalent to 85.0% of the maximum possible score. Despite this high descriptive score, Tax Knowledge did not have a statistically significant direct effect on compliance ($B = 0.002$; $p = 0.949$). Thus, the results indicate that higher reported tax knowledge did not independently predict tax compliance after Social Media and Digital Tax Campaigns were controlled.

In line with the Theory of Planned Behavior (Ajzen, 1991), knowledge is anticipated to affect behavior by fostering positive attitudes and greater perceived behavioral control. However, the current findings suggest that knowledge by itself does not guarantee compliance. Other aspects, such as practical experience, motivation, confidence in handling tax processes, and habitual compliance patterns, could play a more significant role. Within the framework of Indonesia's self-assessment system, taxpayers must not only grasp tax regulations but also have the practical skills needed to apply them effectively. Consequently, where knowledge is theoretical, it may have a limited impact on actual compliance behavior.

These observations align with earlier research conducted by Hantono & Sianturi (2022) and Kamarudin et al. (2024), which similarly concluded that tax knowledge does not substantially influence taxpayer compliance. However, this finding differs from Putri and Situmorang (2023), who found that tax knowledge significantly affects compliance. The findings indicate that a high level of reported knowledge did not have a statistically significant direct effect, while the cross-sectional nature of the study limits the ability to determine whether practical experience, motivation, or other unmeasured factors explain this discrepancy (Putri & Situmorang 2023). Accordingly, tax knowledge should be interpreted as a foundational resource whose behavioral effect may depend on factors beyond the current model.

The Effect of Social Media on Tax Compliance among Young People

The research additionally shows that Social Media had no significant effect on Tax Compliance among young people. Descriptively, Social Media obtained a total score of 7,348 out of 8,700, equal to 84.5% of the maximum possible score; however, its regression coefficient was not significant ($B = -0.006$; $p = 0.906$). Thus, favorable responses to the Social Media construct did not independently translate into higher tax compliance after the other predictors were controlled.

Under the Technology Acceptance Model (TAM), social media can provide ease of access to tax information, but accessibility alone does not necessarily produce compliance behavior. The non-significant result indicates that social media's contribution may depend on whether its content is credible, specific, and connected to concrete actions such as filing returns or making payments.

Under TPB, social media was expected to influence subjective norms by exposing users to tax-related messages and perceived social expectations. The non-significant coefficient indicates that this pathway was not empirically supported in the present sample. Because the questionnaire measured content quality, accessibility, credibility, exposure frequency, and interaction-related indicators rather than respondents' actual consumption patterns, the result cannot be attributed to passive use. Instead, the finding suggests that favorable perceptions of social media did not independently translate into tax compliance after the effects of the other predictors were controlled. This result is theoretically relevant for Generation Z, as frequent engagement with digital platforms may normalize access to information without necessarily generating a sufficiently strong subjective norm or behavioral cue to complete tax-related actions. A similar finding was reported in previous research, which also indicated that social-media-related factors did not significantly influence compliance behavior (Fitriana et al., 2024). In contrast, other studies have found that social media exerts a significant influence on tax compliance (Nindiarti et al., 2025; Setiawan & Arwani, 2023; Utami et al., 2025). At the construct level, these contrasting findings may be explained by differences in the purpose and characteristics of social-media content, which may enhance awareness but not necessarily encourage actual compliance behavior. Tax compliance may instead require information that is credible, specific, and sufficiently action-oriented to guide taxpayers toward concrete actions. Thus, the present study refines the TPB perspective by indicating that digitally mediated social influence does not automatically exert a sufficiently strong effect on tax compliance among young taxpayers.

The Impact of Digital Tax Campaigns on Tax Compliance among Young Individuals

The results reveal that Digital Tax Campaigns significantly and positively affected Tax Compliance among young individuals. Among the predictors, Digital Tax Campaigns had the largest standardized coefficient ($\beta = 0.738$) and was the only significant partial predictor ($B = 0.347$; $p < 0.001$). Descriptively, the construct obtained a total score of 6,754 out of 7,830, equal to 86.3% of the maximum possible score.

From the viewpoint of the Technology Acceptance Model (TAM), digital tax campaigns improve both perceived usefulness and perceived ease of use. taxpayers view digital campaigns as offering relevant, practical, and easily digestible information about their tax responsibilities. The availability of educational resources through social media, webinars, online tutorials, and digital tax services lowers informational barriers and streamlines the compliance procedure. For the result, taxpayers feel more confident and tend to meet their obligations. From the TPB perspective, digital tax campaigns may also strengthen perceived behavioral control because they do not only provide information, but also help taxpayers understand the steps needed to comply.

These findings are consistent with Utami et al. (2025), Darmian (2021), and Lukmawati et al. (2024). The contrast between social media and digital tax campaigns is important. The social media construct captures a broad communication environment content, accessibility, credibility, exposure, and interaction without requiring that each message be designed to produce a specific tax action. Digital Tax Campaigns, by contrast, represent planned and repeated interventions that combine credible messages, appropriate channels, public participation, and guidance linked to particular obligations. This directed structure can increase perceived usefulness and ease of use under TAM and strengthen perceived behavioral control under TPB by reducing uncertainty about what taxpayers must do next. Consequently, the significant campaign effect does not imply that all social media is ineffective; rather, it indicates that general exposure becomes more behaviorally relevant when it is organized into a credible, actionable campaign.

LIMITATION

This research has multiple shortcomings. To begin with, the focus was solely on young taxpayers in DKI Jakarta, which could limit how the results apply to other areas with varying demographic, economic, and technological attributes. Additionally, the study utilized a cross-sectional approach, which only captured participants' views and actions at one specific moment, thus restricting the observation of any shifts in tax compliance behaviors over time. Moreover, the information was gathered through self-completed questionnaires, potentially leading to biases in responses and a tendency for participants to answer in socially acceptable ways. Lastly, even though the research model accounts for 53.5% of the differences in tax compliance, the remaining around 46.5% might be affected by other variables not addressed in this research, like tax morale, trust in governmental authorities, tax penalties, perceived fairness of taxes, financial understanding, and quality of service.

CONCLUSION

This research examined the effects of tax knowledge, social media, and digital tax campaigns on tax compliance among young taxpayers in DKI Jakarta. The three predictors jointly had a significant effect and explained 53.5% of the variation in tax compliance. In the partial tests, tax knowledge and social media were not significant, whereas digital tax campaigns had a positive and significant effect. The conclusion regarding relative influence is based on standardized coefficients: Digital Tax Campaigns had $\beta = 0.738$, compared with $\beta = 0.007$ for Tax Knowledge and $\beta = -0.016$ for Social Media. Thus, within this model and sample, Digital Tax Campaigns were the only statistically significant partial predictor and had the largest standardized effect.

The findings provide partial rather than complete support for the theoretical framework. Within TPB, the pathways represented by tax knowledge attitude and perceived behavioral control and social media subjective norms were not supported as direct predictors because their coefficients were not significant. However, the significant effect of Digital Tax Campaigns supports the role of perceived behavioral control when taxpayers receive concrete procedural guidance. Within TAM, the result supports the expectation that useful and easy-to-access digital interventions can facilitate compliance, although the non-significant Social Media result shows that digital accessibility alone is insufficient. The study's theoretical contribution is therefore to distinguish general digital exposure from directed digital intervention: for young taxpayers in an urban digital setting, technology contributes more clearly to compliance when it translates information into credible, practical, and action-oriented guidance. Practically, tax agencies should focus on engaging and interactive campaigns that connect directly to registration, calculation, payment, and reporting procedures. Future studies should broaden the geographical scope, include additional behavioral and institutional variables, and use longitudinal designs.

AUTHOR CONTRIBUTIONS

AC contributed to the conceptualization, methodology, data collection, formal analysis, investigation, and preparation of the original manuscript. AG contributed to the conceptualization, supervision, validation, interpretation of the findings, and critical review and editing of the manuscript.

DECLARATION OF GENERATIVE AI AND AI-ASSISTED TECHNOLOGIES IN THE WRITING PROCESS

During the preparation of this manuscript, the authors used generative AI and AI-assisted technologies solely to support language improvement, grammar checking, and clarity of expression. All research design, data collection, data analysis, interpretation of results, and substantive academic decisions were conducted and verified by the authors. The authors critically reviewed and revised all AI-assisted content and take full responsibility for the accuracy, originality, and integrity of the final manuscript.

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