

THE INFLUENCE OF DIGITALIZATION OF THE TAX SYSTEM, SOCIAL MEDIA, AND HEDONISM CULTURE ON TAX COMPLIANCE



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Abstract

This study examines the influence of digitalization of the tax system, use of social media, and hedonism culture on tax compliance of Generation Z in Indonesia. Generation Z, born between 1996 and 2013, is a generation that grew up with technology and has unique characteristics. A quantitative approach was used by distributing questionnaires to 160 individual taxpayers of Generation Z who have NPWP. Multiple linear regression analysis with IBM SPSS 25 was used to analyze the data. The results showed that digitalization of the tax system positively impacts tax compliance. Ease of access and transparency encourage taxpayers to be more compliant. The use of social media also contributes to increasing tax compliance. Social media is a means of tax information and education, creating awareness about the importance of paying taxes. However, the hedonism culture inherent in Generation Z can be a barrier. The tendency to prioritize pleasure can reduce the motivation to pay taxes.

Keywords: Tax Compliance, Digitalization, Social Media, Hedonism Culture

INTRODUCTION

Indonesia's tax revenues have shown positive performance in the last two years, exceeding targets in 2021 and 2022. As of August 2023, tax revenues have reached 72.58% of the target, showing a positive trend. The 2024 tax growth projection of 10.9% is driven by increased consumption (Purwowidhu, 2023). However, the government and tax authorities need to understand the causes of taxpayer non-compliance to maintain the sustainability of tax revenues. Further research is needed to identify factors that influence tax compliance and design effective strategies to improve it (Inasius et al., 2020; Neve et al., 2021).

Several studies have shown the positive impact of digitalization on tax compliance. Wulandari & Dasman (2023) showed that e-filing improves the invoice system and facilitates SPT reporting, encouraging taxpayers to fulfill their tax obligations. Kurnia & Khomsiyah (2023) also highlighted the ease of reporting SPT from home thanks to digitalization. In addition, Darmian L (2021) found a positive effect of digital content on tax compliance. Other studies (Aini & Nurhayati, 2022; Fitria et al., 2022; Novita & Fredica, 2023; Tambun & Resti, 2022) also support this, showing that understanding digital media and tax digitalization is positively correlated with taxpayer compliance. However, it should be noted that not all forms of digitalization have the same impact. Atifa et al. (2023) found that the use of digital financial technology had no significant effect on tax compliance. This suggests that the effectiveness of digitalization in improving tax compliance may depend on the type of technology and how it is implemented in the tax system.

The use of social media to consume tax news and information has added a new layer to the question of generational differences (different levels) in the impact of news on taxpayer compliance (Andersen et al., 2021; Wikantari, 2022). The Directorate General of Taxes is actively utilizing social media as a means of socializing taxation to taxpayers. The content displayed uses informal language and a user-friendly interface. The Directorate General of Taxes can effectively engage and educate the younger generation on tax matters while building a positive and relevant brand image (Pratama & Hartono, 2022). Studies show that the importance of social media as a source of real-time data can help educate and socialize regarding tax understanding (Alfreda & Witono, 2023; Kurnia & Khomsiyah, 2023; Zhang et al., 2021). Tax social media has a positive effect on taxpayer compliance (Purwati et al.,

2022). This is different from the research of Wardhani et al. (2020), which found that the use of social media cannot influence the implementation of taxpayer reporting compliance.

This study will examine the effect of digitalization of the tax system, social media on tax compliance. However, the striking difference of this study is that it uses Generation Z respondents and hedonism culture as new variables. The influence of westernization can form a hedonistic attitude for generation Z and even deviant attitudes such as not complying with paying taxes (Safira et al., 2023). Factors that influence the occurrence of a hedonistic lifestyle are external factors (cultural background, family, social environment) and internal factors (attitudes, habits, and interests) (Indrabayu & Destiwati, 2022). The hedonistic cultural behavior of the generation causes the availability or liquidity of finances to be disrupted so that payment of tax obligations is ignored. (Jessica et al., 2023). The high level of happiness from the hedonistic culture does not make individuals feel obliged to comply with taxes (Mahmudah & Iskandar, 2018).

This study uses a quantitative method. The object of the study is Generation Z taxpayer respondents. Generation Z was chosen as respondents because of its close relationship with social media and hedonistic culture. In addition, Generation Z does not yet fully understand taxation, especially regarding tax compliance (Alfreda & Witono, 2023). Therefore, it is very interesting to explore information about taxation from Generation Z. This study provides theoretical contributions in the form of additional literature on taxpayer compliance of Generation Z and tax accounting science. Another contribution is to provide information on taxpayer compliance and the benefits of tax learning through social media. On the other hand, this study also provides practical contributions in the form of understanding Generation Z in tax compliance, because taxpayers and companies, and users of financial reporting can use financial reports to report taxes by utilizing tax digitalization and social media information about taxes. Meanwhile, this study also reminds taxpayers in reporting taxes to be careful in calculating the taxes owed because it can have an impact on taxpayers themselves and business sustainability.

REVIEW OF LITERATURE

Tax Compliance Theory

Many experts have created many theories about tax compliance. Allingham & Sandmo (1972) created the Risk Aversion theory, which views tax compliance from an economic perspective. This theory states that no taxpayer voluntarily pays taxes. As a result, people are more likely to oppose paying taxes, or risk aversion (Allingham & Sandmo, 1972).

Digitalization of Tax System and Tax Compliance

No taxpayer voluntarily pays taxes. As a result, people are more likely to resist paying taxes, or risk aversion (Allingham & Sandmo, 1972). They must be "forced" to comply by using various deterrent variables, such as tax audits, sanctions or fines, penalties, and tax rates. However, some experts turn to psychological or behavioral factors of taxpayers to define tax compliance that will arise because of two things: the power of authority and trust in authority (Kogler et al., 2015).

Social Media and Tax Compliance

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Hedonism, Culture and Tax Compliance

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RESEARCH METHOD

Data

This study uses a quantitative method. The target respondents are Generation Z. According to Schroth (2019), those born from 1997 to 2013 are called Generation Z. In addition, this survey was conducted in the city of Surabaya. The sample selection technique uses purposive sampling. Several respondent criteria that will be research data are as follows:

1. Respondents were born between 1997 and 2013.
2. Have a Taxpayer Identification Number (NPWP).
3. Answer all questions asked.

Measurement of Variables

According to Night & Bananuka (2020), the digitalization of the tax system is an online platform that allows taxpayers to access tax services via the internet. These services include registration of tax identification numbers, filing returns and payment registration, and requesting certificates of compliance electronically or online. The digitalization of the tax system also refers to the ability of taxpayers to use the e-tax system. Therefore, to measure the digitalization of the tax system, this study uses four questions with a Likert scale of one to five.

Social media refers to social media used by the Directorate General of Taxes to assist taxpayers. To attract taxpayers, use digital media to understand its purpose from the information provided by the Directorate General of Taxes. This allows prospective taxpayers to understand the general provisions of taxation payments and reporting (Kurnia & Khomsiyah, 2023). Therefore, this study uses three questions to assess the ability of social media.

Lifestyle is a way for someone to achieve certain goals in their environment. It seems that students are easily influenced by other cultures. This is due to the extraordinary curiosity that students have for new things. Therefore, Gen Z sometimes accepts foreign cultures that are detrimental directly. Students still ignore the hedonistic lifestyle culture, which is now a major trend. Gen Z's hedonistic behavior is very interesting because of their hedonistic lifestyle and tendency to emerge through social interactions with others to gain happiness

and freedom to achieve the pleasures of life (Ertina & Ibrahim, 2019; Eysenck, 2024). Thus, five questions are used to assess the level of Gen Z hedonism.

Tax compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights (Nurmantu, 2005; Sudrajat & Ompusunggu, 2015). According to Night & Bananuka (2020), voluntary and full fulfillment of tax obligations determined by law is called tax compliance. Based on this explanation, this study uses four questions with a Likert scale of 1-5.

Data Analysis Techniques

This study uses multiple linear regression analysis as a data analysis technique. The statistical application used is IBM SPSS 25. Before conducting a hypothesis test, several stages of testing must be passed, such as validity test, reliability test, classical assumption test, termination, and t-test. Based on the selection of this analysis technique, the research model is presented as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

- Y : Tax Compliance
X1 : Digitalization of Tax System
X2 : Social media
X3 : Gen Z Hedonism Traits

RESULTS AND DISCUSSION

Research Sample

The survey conducted in Surabaya is the subject of this study. Gen Z who have NPWP are the target. The researcher sent 200 questionnaires, but only 160 were filled out completely after being sent. Therefore, the sample of this study consists of 160 questionnaires. The demographic sample of the study is as follows:

Table 1.
Respondent Demographics

Information	Amount
Total distribution of questionnaires	200
Not filled in completely	40

Total Sample	160
Gender	
Man	98
Woman	62
Knowledge	
Don't understand taxes	20
Have you heard and know?	54
Understand	86

Validity and Reliability Test

Before conducting data analysis, the data collected from the questionnaire must be tested to ensure that they are valid and reliable. All questions are considered valid because the results of the validity test in Table 2 show that all questions have an alpha value of <0.05 . In contrast, KP gets a reliability value of 0.805, DSP 0.821, SOSMED 0.826, and HEDON 0.760. Based on this test, the research data used are valid and reliable, which means they are worthy of further testing. For example, table 2 will be shown:

Table 2.
Validity and Reliability Test

Variables	Question	Validity	Reliability
Digitalization Taxati on System	DSP1	0.759**	0.821
	DSP2	0.813**	
	DSP3	0.835**	
	DSP4	0.844**	
Social media	SOSMED1	0.819**	0.826
	SOSMED2	0.800**	
	SOSMED3	0.782**	
Hedonistic Nature	HEDON1	0.585**	0.760
	HEDON2	0.741**	
	HEDON3	0.748**	
	HEDON4	0.650**	
	HEDON5	0.539**	
Tax Compliance	KP1	0.819**	0.805
	KP2	0.752**	
	KP3	0.822**	
	KP4	0.690**	

Note: ** is significance < 0.05

Classical Assumption Test

According to Ghazali (2018), the classical assumption test is a combination of four tests: heteroscedasticity, multicollinearity, normality, and autocorrelation. All classical assumption tests are presented in Table 3. According to the Kolmogorov-Smirnov value, the normality test shows that the model is normally distributed, with a significance of 0.352 above 0.05. For the heteroscedasticity test, the total significance value for each variable is greater than alpha, indicating that the model is not affected by homogeneity. The tolerance and VIF values are taken into account in the multicollinearity test. According to Table 3, if the tolerance value of each variable is greater than 0.1 and the VIF value is greater than 1, then the model does not show multicollinearity. The last autocorrelation test uses the Durbin-Watson value. The Durbin-Watson value should be around 2 to -2, according to Ghazali (2018). The test results show that the value is 1.854. Therefore, the hypothesis test can be carried out because all classical assumption tests have been met.

Hypothesis Test (t-test)

The results of partial testing (t-test) and hypothesis answers are presented in Table 3. The test results in Table 3 show that X1 has a significance of 0.018 with a t count of 2.381, which indicates that the Digitalization of the Tax System has a significant positive effect on tax compliance. X2 has a significance of 0.000 with a t count of 5.615, which indicates that social media has a significant positive effect on tax compliance. Finally, X3 has a significance of 0.016 with a t count of -2.433, which indicates that Table 3 shows the results of the t-test:

Table 3.
Multiple Linear Regression Test Results

Variables	Heteroscedasticity	t	Significance	Tolerance	VIF
X1	0.813	2,381	0.018	0.887	1,127
X2	0.071	5,615	0,000	0.882	1,134
X3	0.068	-2,433	0.016	0.906	1,104
Kolmogorov-Smirnov	0.352				
Durbin-watson	1,854				
F	14,267				
R ²	0.215				
Adj, R2	0.200				

Digitalization of the Tax System and Tax Compliance

The results of this study prove that the digitalization of the tax system has a significant positive impact on increasing tax compliance. This is indicated by the significance value which is below the alpha limit, which confirms the acceptance of the first hypothesis in this study.

This finding is in line with various previous studies that also show a positive relationship between the digitalization of the tax system and tax compliance. Fanea-Ivanovici et al. (2019) and Tambun & Resti (2022) have emphasized that digitalization plays an important role in encouraging taxpayer compliance. Sudrajat & Ompusunggu (2015) further strengthen this argument by stating that the use of information technology contributes to increasing tax compliance. In addition, Hakki & Surjadi (2016) found that tax digitalization can increase taxpayers' desire to remain compliant in fulfilling their tax obligations.

This finding is in line with the tax compliance theory, which states that there are various ways to improve tax compliance, one of which is by increasing the ease of paying taxes. In this context, the Directorate General of Taxes (DGT) has provided various facilities to make it easier for Generation Z to pay taxes through the digitalization of the tax system.

Generation Z, known for its attachment to technology and intensive use of mobile devices, is greatly helped by the digitalization of the tax system. Ease of access and payment of taxes through digital platforms is in line with the preferences of this generation. The digitalization of the tax system eliminates bureaucratic obstacles and complexities that previous generations may have experienced, thus encouraging Generation Z to be more compliant in paying taxes.

Thus, the digitalization of the tax system not only acts as a tool to improve the efficiency of tax administration, but also as a catalyst in improving tax compliance, especially among generation Z. The convenience, accessibility, and transparency offered by the digital tax system contribute to the formation of better awareness and understanding of tax obligations, which ultimately drives an increase in overall tax compliance.

Social Media and Tax Compliance

Based on the regression results, this study proves that social media can increase tax compliance. This result is proven by a significance value of less than 5% with a positive t count. So, the second hypothesis is also successfully proven.

This finding is in line with research by Onu & Oats (2018), that social media increases taxpayers' desire to pay taxes. Research by Monrroy et al. (2023) continued that influencers on social media also increase tax compliance. Finally, Di Gioacchino & Fichera (2022) said that social media is the most appropriate media to increase tax compliance for generation z.

From the perspective of compliance theory, information plays an important role in increasing a person's willingness to pay taxes. In addition, actors or people who are admired on social media also play an important role in tax compliance as stated by Di Gioacchino & Fichera (2022). Social media is like a second world for generation z, therefore, counseling on tax compliance becomes effective when using social media. The Directorate General of Taxes can also take advantage of this to increase tax compliance among generation z.

Hedonistic Behavior and Tax Compliance

This study found that hedonistic behavior shown by Generation Z has a negative impact on tax compliance. This result is reinforced by the regression analysis that the significance value of hedonistic behavior is below 0.05 with a negative t count, meaning that there is a significant negative relationship. Based on this consideration, the third hypothesis is proven.

This result is in line with research by Balconi et al. (2019), that hedonism plays an important role in tax compliance. Lubian & Zarri (2011) said that high hedonism makes taxpayers tend to avoid paying taxes. Thus, Generation Z, who have high hedonism, can reduce the desire to comply with paying taxes.

Tax compliance theory states that desire and morality are determining factors in whether taxpayers are compliant or not. Therefore, the hedonistic nature of Generation Z plays an important role in their desire to pay taxes. In accordance with the current phenomenon, Generation Z tends to live hedonistically so that the desire to pay taxes decreases. This is due to the happiness that is taken away when they pay taxes.

CONCLUSION

This study focuses on exploring the factors that influence tax compliance among Generation Z, taking place in the city of Surabaya. A total of 160 Generation Z individuals participated in this empirical test, providing a strong foundation for drawing meaningful conclusions.

The research results reveal three main findings that provide new insights into the dynamics of taxation in the digital era. First, the digitalization of the tax system has been shown to have a significant positive impact on tax compliance among Generation Z. The ease of access, transparency, and efficiency offered by digital platforms encourage active participation in fulfilling tax obligations.

Second, social media has emerged as an influential tool in increasing Generation Z's awareness and understanding of the importance of tax compliance. Information disseminated through these platforms, both from official sources and from conversations between users, forms a positive perception of taxes and their contribution to national development.

However, the third finding highlights a challenge that needs to be addressed. The hedonistic nature often associated with Generation Z was identified as a factor that could hinder tax compliance. The tendency to prioritize fulfilling personal desires and a consumptive lifestyle can reduce the motivation to set aside a portion of income for taxes.

Overall, this study provides valuable empirical evidence on the complexity of the tax behavior of Generation Z in Surabaya. These findings can be the basis for formulating more effective strategies to improve tax compliance among the younger generation, by utilizing the potential of digitalization and social media and overcoming the challenges posed by hedonism.

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