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HOW DO SOCIAL PLATFORMS, SOCIAL ENVIRONMENT, AND TRUST IN GOVERNMENT IMPACT GENERATION Z'S TAX COMPLIANCE INTENTIONS?

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ABSTRACT

This study investigates the impact of social media, social environment, and trust in government on tax compliance intentions among Generation Z, with tax morality and social media engagement as mediating variables. Conducted in April 2025, the research utilized a quantitative approach through multiple linear regression, involving 230 active social media users from Generation Z. The findings reveal that social media positively influences tax compliance intentions, while social environment and trust in government do not have a significant effect. Tax morality enhances the relationship between social media and tax compliance intentions, whereas social media engagement does not serve as a mediator. These results aim to inform the development of tax policies that cater to the unique characteristics and behaviors of Generation Z. Consequently, tax authorities are encouraged to adopt more effective communication strategies via social media to foster tax compliance intentions among this demographic.

Keywords: Social Media; Social Environment; Trust in Government; Tax Compliance Intentions; Generation Z

I. INTRODUCTION

The modern taxation system serves as a fundamental instrument for financing national development. In Indonesia, the contribution of taxes to state revenue has shown a significant upward trend, reaching 73% of the total state budget in 2023 (Menteri Keuangan, 2023). However, the tax compliance ratio, which stands at only 10.39%, presents a serious structural challenge, particularly when compared to other ASEAN countries such as Singapore (DJP, 2024) . This discrepancy has tangible macroeconomic consequences, with the potential tax revenue loss estimated at IDR 69,1 trillion (DDTC, 2020).

Generation Z, born between 1997 and 2012, represents a significant demographic of potential taxpayers characterized as digital natives. Approximately 94% of this generation spends more than 4 hours daily on social media (We Are Social, 2023), yet only 23% express trust in the government (Edelman Trust Barometer, 2023). These characteristics present both challenges and opportunities for enhancing tax compliance in the digital era.

Recent literature has explored the role of social media in shaping tax compliance behavior, yielding varied findings. For instance, digital socialization through online platforms has been shown to improve taxpayer awareness and motivation, contributing to enhanced compliance (Agustina et al., 2024). Conversely, Bakar et al. (2023) reported no significant impact of social media on tax compliance in Malaysia, also neglecting the role of social environment. Research on social environments has produced different results; Wijaya and Nugroho (2020) demonstrated that group norms positively influence tax compliance with a coefficient of β=0.38 yet did not include social media variables. Similarly, Benk and Budak (2011) examined the influence of subjective norms on tax compliance in Turkey without considering social media. These findings highlight a notable research gap, as no comprehensive study has directly compared the influences of social media and social environment on tax compliance, particularly among Generation Z.

This research aims to address several critical gaps in the existing literature by pursuing three specific objectives. First, it seeks to directly compare the influences of social media and the traditional social environment on tax compliance intention among Generation Z taxpayers in Indonesia, a key demographic in the digital transformation of civic responsibility. Second, it simultaneously aims to investigate the mediating roles of social media engagement, to elucidate the distinct psychological and behavioral pathways through which social media content influences compliance intentions. Third, the study endeavors to integrate the Theory of Planned Behavior (TPB) with the Institutional Trust Theory (Slippery Slope Framework) to develop a more nuanced and comprehensive theoretical model for understanding tax compliance behavior in the digital era, particularly for Generation Z, by accounting for both individual-level cognitive factors and institutional-level dynamics of power and trust.

The findings of Alm and Torgler indicate that tax morale contributes 40% to voluntary compliance. When contextualized with Generation Z's cognitive vulnerability to tax misinformation in the digital space (Khozen & Setyowati, 2023), this creates both theoretical and practical urgency.

The novelty of this study lies in its multi-faceted approach, which makes several distinct contributions to the literature. Firstly, it provides the first direct empirical comparison of social media and social environment influences on tax compliance intention within the Indonesian Generation Z context, addressing a significant gap in contemporary tax behavior research. Secondly, it simultaneously tests the mediating roles of social media engagement and tax morale, offering a more complete picture of the psychological and behavioral pathways through which digital interactions and intrinsic motivations influence tax compliance decisions. Finally, by integrating the robust behavioral prediction framework of the Theory of Planned Behavior (TPB) with the institutional insights of the Slippery Slope Framework from Institutional Trust Theory, this study develops a unique theoretical lens to analyze the complex interplay of cognitive, social, and institutional factors shaping tax compliance dynamics in Indonesia's rapidly digitizing society.

This study not only fills an academic gap through the integration of the Theory of Planned Behavior (TPB) with Institutional Trust Theory but also offers a holistic policy framework for fiscal authorities to design strategic tax communication that resonates with the psychology of the digital generation. In summary, optimizing the tax contributions of Generation Z through behavioral nudges based on these findings is not merely a fiscal imperative but also a structural prerequisite for the sustainability of national development in the era of Society 5.0. The significance of this research lies in its potential to bridge the relationship between digital technology, social constructs, and legal compliance within the broader framework of tax governance in Indonesia

II. THEORY

Rationale for Theoretical Framework Choice

This study employs a dual-theoretical framework, integrating the Theory of Planned Behavior (TPB) and the Institutional Trust Theory, specifically the "Slippery Slope" Framework, to comprehensively explain tax compliance intention.

The TPB is a well-established and widely applied social psychological theory that explains human behavior by focusing on behavioral intention as the immediate antecedent of actual behavior. It posits that an individual's intention to perform a given behavior is a function of three core constructs:

1. Attitude Toward the Behavior: The individual's favorable or unfavorable evaluation of performing the behavior.
2. Subjective Norms: The perceived social pressure to perform or not to perform the behavior, influenced by the beliefs of significant others. (Ajzen, 1991)
3. Social Norms Theory: How people adjust their behavior to conform with the expectations of their social group. (Cialdini & Trost, 1998; Cahyonowati et al., 2023)
4. Perceived Behavioral Control: The individual's perception of the ease or difficulty of performing the behavior, reflecting beliefs about the presence of factors that may facilitate or impede performance. (Ajzen, 2012) TPB is particularly relevant for studying tax compliance intention because tax paying is a volitional behavior influenced by an individual's personal evaluation, social environment, and perceived ability to comply with regulations.

While TPB excels at explaining individual-level psychological drivers, it can be enhanced by considering broader contextual factors, especially in the realm of tax compliance where the relationship with government institutions is paramount. This is where the Institutional Trust Theory, particularly the "Slippery Slope" Framework developed by Kirchler and colleagues, becomes crucial. This framework provides a socio-psychological perspective on tax compliance, emphasizing the interplay between trust in authorities and the power of authorities (Wahl et al., 2010), (Batrancea et al., 2019). It proposes two distinct types of compliance:

1. Voluntary Compliance: Driven by trust in tax authorities and the perceived legitimacy of the tax system.

2. Enforced Compliance: Driven by the coercive power of the tax authorities and fear of sanctions.

By integrating these theories, this study aims to capture both the internal psychological processes and the external institutional context that influence Generation Z's tax compliance intentions, offering a more holistic and nuanced understanding of this complex phenomenon. The combination allows for a robust exploration of how digital influences (social media, engagement) and intrinsic motivations (tax morale) interact with individual perceptions and institutional trust to shape compliance.

Tax Compliance Intention

Tax compliance intention is the voluntary willingness to fulfill tax obligations, rooted in the TPB (Ajzen, 1991, 2012; Kirchler, 2008) (Ye et al., 2022). It's influenced by attitude toward behavior, subjective norms (social pressure), and perceived behavioral control (Ajzen, 2012; Zhang, 2018) (Sudiartana & Mendra, 2018). This intention reflects an individual's intrinsic motivation, a rational consideration of benefits and risks (Alm & Torgler, 2011; Allingham & Sandmo, 1972; Alstadsæter et al., 2019) (Mebratu, 2024), leading to consistent compliance.

The Influence of Social Media Content

Social media, a digital platform for content creation and interaction, is fundamentally shaped, which explain how people acquire behaviors and attitudes through observational learning and modeling within a social context (Bandura, 1986). These platforms transform traditional media by empowering users through features like user-generated content, interactivity, and real-time communication (Petty & Cacioppo, 1986; Zhou, Lin, & Chen, 2021). This environment allows users to not only consume information but also to observe, imitate, and internalize the opinions and behaviors modeled by their peers and influencers. For Generation Z, it's a key source of information and social discourse, making it a powerful venue for shaping perceptions on complex issues like taxation.

Social Environment

The social environment, a complex network of relationships, shapes individual behavior through socialization. Social Norms Theory (Cialdini & Trost, 1998; Cahyonowati et al., 2023) explains how individuals align with group norms. It comprises family, educational institutions, and community, each transmitting values and influencing individual identity and behavior through direct and indirect interactions (Dalyono, 2008; Dewantara, 2010).

Trust in Government

Trust in tax authorities significantly impacts tax compliance, encompassing perceptions of ability, benevolence, and integrity (Prastiwi & Diamastuti, 2023). This reinforces the "slippery slope" framework, where trust fosters voluntary compliance (Tjondro et al., 2019). Recommendations include improving service quality, transparency, and consistent law enforcement (Prastiwi et al., 2024; Prastiwi & Diamastuti, 2023) (Prastiwi & Diamastuti, 2023). However, trust is dynamic; increased tax literacy can lead to greater scrutiny (Ali & Ahmad, 2014; Olsen, 2008). Maintaining trust requires a holistic approach, including tax education.

Social Media Engagement in Tax Issues

Social Media Engagement is the active participation of users on platforms, influenced by social interactions and technical features. This active role of the user is central (Katz et al., 1973), which posits that individuals consciously select media to fulfill specific needs, such as for information, social interaction, or personal identity. From a socio-cognitive perspective, this engagement is not merely behavioral but is a process of observational learning and value internalization. By observing and participating in discussions about tax compliance (e.g., seeing peers comment on the importance of taxes for public services or creators explaining tax laws), users can adopt new norms and attitudes to fulfill cognitive and social integrative needs. This process of learning through social observation strengthens their understanding and reinforces the civic values associated with taxpaying (Torgler, 2007). Engaged users, through active contributions like commenting and content creation, tend to better process and understand complex issues such as taxation, a gratifying outcome that aligns with their motivation for seeking information and integration (Katz et al., 1973; Sichach, 2024). This deeper cognitive engagement, facilitated by social interaction, correlates with more positive user experiences and a stronger grasp of civic responsibilities (Vivek et al., 2014). However, this environment requires careful management to prevent the spread of misinformation, which could similarly be internalized through the same socio-cognitive channels as users seek to gratify their informational needs.

Tax Morale

Tax morale is the intrinsic, non-financial motivation to voluntarily fulfill tax obligations (Mpofu, 2021). Its determinants are multidimensional, including institutional factors (trust, government effectiveness), economic conditions (inflation, tax burden), cultural/social dimensions (patriotism, social cohesion), psychological aspects (justice, stigma), and demographics (Mpofu, 2020). It highlights that compliance decisions involve complex interactions beyond rational economic calculations (Luttmer & Singhal, 2014).

HYPOTHESES DEVELOPMENT

The theoretical foundation for this study draws primarily from the TPB to explain tax compliance intention, supplemented by the Institutional Trust Theory, particularly the "Slippery Slope" framework, to contextualize the role of trust in government.

The Influence of Social Media on Tax Compliance Intention

Drawing from TPB, social media, as a primary information source for Generation Z, can influence behavioral intentions by shaping their *attitude toward tax compliance* and enhancing their *perceived behavioral control* (Kim, 2018; Chang & Kannan, 2008; Chu & Kim, 2011). Positive exposure to tax-related content and clear communication through digital channels can foster a more favorable evaluation of compliance.

H1: Social media has a positive influence on tax compliance intentions.

The Influence of Social Environment on Tax Compliance Intention

Based on the TPB, specifically the *subjective norms* construct, the social environment shapes tax compliance intentions through perceived social pressure. Norms established by family, friends, and community (Majid et al., 2024; Nurlaela et al., 2022) and can significantly influence an individual's decision to comply (Al-Ttaffi et al., 2020; Cahyonowati et al., 2023)

H2: The Social Environment has a Positive Influence on Tax Compliance Intention.

The Influence of Social Media Content on Social Media Engagement Regarding Tax Issues

This hypothesis is grounded in communication and user experience. Engaging social media content, characterized by interactivity and relevance, is expected to foster higher user engagement. Effective digital communication, as active participation and interaction are crucial for information dissemination and behavior shaping (Di Gangi & Wasko, 2016; Hanum et al., 2024; Abu Bakar et al., 2023; Bonsón et al., 2019). Individuals actively engage with social media content to satisfy informational, social, and entertainment needs, which in turn enhances their participation in tax-related discussions.

H3: Social Media Content has a Positive Influence on Social Media Engagement.

The Influence of Social Media on Tax Morale

This relationship is rooted in socio-cognitive theories that suggest media can influence internalized values. Social media can influence tax morale by disseminating information that fosters a sense of civic duty, building community around shared responsibilities, and promoting transparency (Torgler, 2007). Positive interactions and credible messages are expected to enhance individuals' intrinsic motivation to comply, aligning with the psychological dimensions of tax morale (Zikrulloh, 2023; Hanum et al., 2024).

H4: Social Media Content has a Positive Influence on Tax Morale.

The Influence of Social Media Engagement on Tax Compliance Intention

According to the framework of the TPB, active user engagement on social media can enhance tax compliance intention by deepening understanding and fostering positive *attitudes* towards compliance. Through social learning and normative influence within digital communities, deeper involvement with tax-related content strengthens message internalization, which can subsequently shape behavioral intentions (Di Gangi & Wasko, 2016; Zikrulloh, 2023; Dolan et al., 2019).

H5: Social Media Engagement has a Positive Influence on Tax Compliance Intention.

The Influence of Tax Morale on Tax Compliance Intention

Tax morale is considered a direct antecedent of voluntary compliance (Alm & Torgler, 2011; Abu Bakar et al., 2023). High tax morale, defined as the intrinsic, non-financial motivation to fulfill tax obligations (Luttmer & Singhal, 2014), represents an individual's deeply held belief in the fairness and necessity of taxation. Based on TPB (Ajzen, 2012), tax morale can be interpreted as a positive attitude toward the behavior, where individuals with higher tax morale evaluate tax compliance more favorably. This intrinsic motivation becomes a crucial determinant in the decision-making process and strengthens the intention to comply with tax obligations (Dulleck et al., 2016; Christian & Alm, 2014; Chong & Arunachalam, 2018; Taing & Chang, 2020).

H6: Tax Morale has a Positive Influence on Tax Compliance Intention.

The Role of Social Media Engagement as a Mediator

This hypothesis proposes a mediation effect within the TPB framework. Social media engagement is hypothesized to mediate the relationship between social media content and tax compliance intention. Active engagement with tax-related information online can deepen understanding and awareness, strengthening the link between exposure to content and the formation of compliance intentions by impacting attitude toward the behavior or perceived behavioral control (McLeod et al., 2001; Zikrulloh, 2023; Alm, 2019)

H7: Social Media influences Tax Compliance Intention through Social Media Engagement.

The Role of Tax Morale as a Mediator

This mediation hypothesis posits that tax morale acts as a critical psychological pathway through which social media influences tax compliance intention (Doran, 2009; Andreoni et al., 1998). Social media platforms, by shaping tax perceptions and social norms, can enhance individuals' intrinsic motivation (tax morale) (Levitt & List, 2007; Chong & Arunachalam, 2018; Christian & Alm, 2014). This heightened tax morale then directly translates into increased compliance intention, serving as an indirect pathway aligned with the broader principles of the TPB

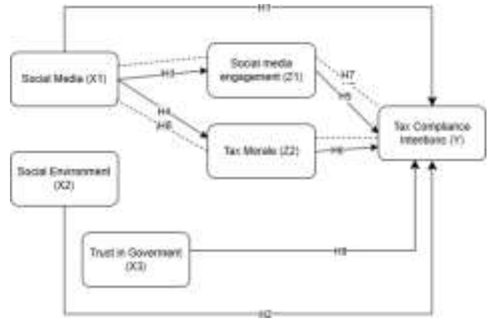
H8: Social Media influences Tax Compliance Intention through Tax Morale.

The Influence of Trust in Government on Tax Compliance Intention

Drawing directly from the Institutional Trust Theory (Torgler, 2007) and the "Slippery Slope" framework (Wahl et al., 2010), (Batrancea et al., 2019), trust in government, particularly regarding the transparent and fair utilization of tax funds, is significantly enhance tax compliance intention (Kogler et al., 2013; Alm & Torgler, 2006). High trust implies benevolence and integrity of the tax authority (Tjondro et al., 2019), leading to a greater willingness to voluntarily cooperate with tax obligations (Jimenez & Iyer, 2016; Hanum et al., 2024; Prastiwi et al., 2024; Khozen

& Setyowati, 2023). This reflects the legitimacy and perceived fairness of the tax administration, which are crucial for fostering a compliant environment (Kirchler et al., 2007) (Batrancea et al., 2019).

H9: Trust in Government has a Positive Influence on Tax Compliance Intention.



III. RESEARCH METHOD

This study employs a quantitative deductive approach with empirical logic to examine causal relationships between independent variables and the dependent variable. As outlined by Sugiyono (2017), quantitative methods rely on numerical data and statistical analysis for objective measurement of social phenomena. The explanatory research design (Arikunto, 2020) is adopted to analyze cause-effect relationships, including the mediating roles of social media engagement and tax morale. The study integrates the Theory of Planned Behavior (Ajzen, 1991) and Institutional Trust Theory (Marien & Hooghe, 2011) to assess how attitudes, social norms, perceived behavioral control, and government trust shape compliance intentions. The design ensures robust testing of latent variable relationships while enhancing conceptual validity.

Population and Sample

Population: Generation Z in Indonesia (born 1997–2012, aged ≥18 years) with potential tax obligations, including those with or in the process of obtaining a Tax Identification Number (NPWP). This group is selected due to their unique traits as digital natives and targets of digital tax reforms.

Sampling: Purposive sampling is applied with criteria: (1) age 18–27, (2) income-earning or potential taxpayers, (3) active social media users (≥2 hours/day), and (4) exposure to digital tax information. Based on Hair et al. (2010), the sample size targets 200 respondents to meet SEM-PLS requirements (25 indicators) and enhance external validity.

Data Collection

Data is collected via online questionnaires distributed nationally (February–March 2025) through social media platforms (Instagram, WhatsApp, Telegram) using snowball sampling. The focus is on high-density Generation Z urban areas (e.g., Surabaya) to ensure digital penetration and economic activity representation.

Data Analysis

Data is analyzed using Partial Least Squares – Structural Equation Modeling (PLS-SEM) in SmartPLS 4.0, chosen for its suitability for complex causal models with limited sample sizes and non-normal data (Ghozali & Latan, 2021; Hair et al., 2021).

Measurement Model (Outer Model):

- Convergent Validity: Assessed via Average Variance Extracted (AVE > 0.50).
- Reliability: Evaluated with Composite Reliability (CR) and Cronbach's Alpha (≥ 0.70).
- Discriminant Validity: Confirmed using the Fornell-Larcker Criterion (√AVE > inter-construct correlations).

Structural Model (Inner Model):

- Path Analysis: Evaluated via R^2 (strong > 0.67), f^2 (effect size: 0.02 = small; 0.15 = medium; 0.35 = large), and Q^2 (predictive relevance > 0).
- Hypothesis Testing: Bootstrapping (5,000 resamples) determines significance (t-statistic ≥ 1.96; $p < 0.05$) for direct/indirect effects, including mediation (Ghozali & Latan, 2021).

Table 1. Operational Definition of Variables

No.	Variable	Description	Indicators	Indicator Source	Scale
1.	Tax Compliance Intention (Y)	Measures the extent to which taxpayers fulfill their tax obligations in accordance with applicable regulations. Compliance includes: (1) formal compliance (timeliness in reporting and payment) and (2) material compliance (honesty in reporting income and paying taxes correctly). Voluntary compliance paying taxes without coercion or sanctions is also considered. Influenced by factors such as tax awareness, understanding of rules, and perceptions of tax system fairness.	1. Full income disclosure 2. Willingness to calculate income accurately. 3. Willingness to report taxes on time. 4. Willingness to pay taxes truthfully.	(Hanum et al., 2024)	Ordinal
2.	Social Media Content (X1)	Refers to taxpayers' perceptions of tax-related information on social media, measured through: • Positive emotions toward tax content. • Trust in the credibility of sources. • Clarity of information. • Perceived knowledge gain after exposure.	1. Positive emotions toward tax information on social media. 2. Belief that tax information comes from credible sources. 3. Belief that tax information is clear and unambiguous. 4. Feeling of gaining new tax knowledge after viewing content.	(Hanum et al., 2024; Bakar et al., 2023)	Ordinal
3.	Social Media Engagement (Z1)	Assesses interactions with tax-related content on social media (e.g., comments, likes, shares), including: • Role of discussions in shaping compliance. • Influence of tax authorities/influencers/online communities.	1. Following ≥1 tax-related social media accounts. 2. Liking tax content. 3. Commenting on tax posts. 4. Sharing tax information to other platforms/users.	(Abdul Majid et al., 2024)	Ordinal
4.	Tax Morale (Z2)	Reflects intrinsic motivation to comply, including: • Duty as law-abiding citizens. • Voluntary willingness to pay. • Belief in taxes for public welfare. • Compliance despite perceived system flaws. • Moral/ethical conviction.	1. Paying taxes as a civic duty. 2. Voluntary compliance with regulations. 3. Belief taxes fund public welfare. 4. Paying despite unfairness in tax management. 5. Viewing tax payment as morally right.	(Hanum et al., 2024)	Ordinal
5.	Social Environment (X2)	Examines the influence of family, peers, and coworkers on compliance, measured through: • Social norms. • Support systems. • Perceptions of others' compliance.	1. Social encouragement for correct tax compliance. 2. Family role models for tax compliance. 3. Basic tax education from school/university. 4. Community-driven motivation to understand tax systems.	(Abdul Majid et al., 2024; Hanum et al., 2024)	Ordinal
6.	Trust in Government (Y1)	Evaluates confidence in the government regarding: • Fairness in tax collection. • Transparent/equitable use of tax funds. • Wise allocation for public projects. • Honesty/accountability in tax management.	1. Belief in fair tax treatment by the government. 2. Trust in transparent/equitable tax fund usage. 3. Belief in wise tax revenue allocation. 4. Confidence in government honesty/accountability.	(Prasetyo et al., n.d.; Song & Lee, 2016)	Ordinal

The data for this study was analyzed using the Partial Least Squares - Structural Equation Modeling (PLS-SEM) approach, facilitated by SmartPLS 4.0

software. This method was sselected for its ability to manage complex causal models, accommodate limited sample sizes, and handle non-normally distributed data (Ghozali & Latan, 2021; Hair et al., 2021). The measurement model in this research comprises two primary components: the Outer Model and the Inner Model. In the Outer Model, convergent validity is assessed through the Average Variance Extracted (AVE) value, with a threshold of over 0.50 considered acceptable. Reliability is evaluated using Composite Reliability (CR) and Cronbach's Alpha, both of which should reach a minimum of 0.70 to indicate sufficient internal consistency. Discriminant validity is confirmed through the Fornell-Larcker Criterion, which requires that the square root of a construct's AVE exceeds its correlations with other constructs. On the other hand, the Inner Model is examined through path analysis, employing various metrics such as R^2 (with values greater than 0.67 indicating strong predictive accuracy), f^2 (effect size, where 0.02 is small, 0.15 is moderate, and 0.35 is large), and Q^2 to assess predictive relevance (with expected values above 0). Hypothesis testing is conducted using bootstrapping techniques with 5,000 resamples, where significance is determined by a t-statistic value of ≥ 1.96 and a p-value of < 0.05 for both direct and indirect effects, including mediation analysis.

IV. RESULTS AND DISCUSSION

Data Analysis and Procedure

The data processing for this research was conducted using SPSS version 29 and Smart PLS version 4 (Ringle, Wende, & Becker, 2015). As recommended by Hair, Black, Babin, and Anderson (2019), PLS-SEM was employed to estimate the overall fit of the measurement and structural models. Furthermore, the application of PLS-SEM was necessitated by the non-normally distributed multivariate data. The multivariate skewness and kurtosis in this study exceeded the threshold values of 3 and 20, respectively (Mardia, 1974). Consequently, two sequential analytical assessments were conducted: the structural model (validity and reliability assessment) followed by the measurement model (hypothesis testing). The discussion of these two assessments will be elaborated upon in the subsequent sections.

The profile of the respondents is presented in Tables 1.1 to 4.6. A total of 35 males and 198 females participated in completing the questionnaire. The respondents were aged between 18 and 27 years, and the observed participants were drawn from all regions of Indonesia, with 49.79% of them already employed and 50.21%

not yet employed. The majority of the respondents were students (79.8%), followed by private employees (10.7%), entrepreneurs (4.7%), and others (9.5%). All participants who completed the questionnaire had prior experience with social media related to tax accounts (100%). Among them, a slight majority had not paid taxes (50.2%), while the rest had paid taxes (49.8%).

This detailed demographic summary is crucial for understanding the research findings and will provide a basis for further analysis in the study.

Table 4.1 Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18	4	1.7	1.7	1.7
	19	6	2.6	2.6	4.3
	20	29	12.4	12.4	16.7
	21	72	30.9	30.9	47.6
	22	69	29.6	29.6	77.3
	23	29	12.4	12.4	89.7
	24	10	4.3	4.3	94.0
	25	6	2.6	2.6	96.6
	26	3	1.3	1.3	97.9
	27	4	1.7	1.7	99.6
	30	1	.4	.4	100.0
	Total	233	100.0	100.0	

Table 4.2 Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	198	85.0	85.0	85.0
	Male	35	15.0	15.0	100.0
	Total	233	100.0	100.0	

Table 4.3 Highest Education Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	High school	157	67.4	67.2	67.2
	Diploma	8	3.4	3.4	70.7
	Bachelor	68	29.2	29.3	100.0
	Total	232	99.6	100.0	
Total		233	100.0		

Table 4.4 Job

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Student	6	2.6	2.6	2.6
	University Student	186	79.8	79.8	82.4
	Private Employee	25	10.7	10.7	93.1
	Civil Servant	4	1.7	1.7	94.8
	Entrepreneur/Business Owner	11	4.7	4.7	99.6
	Freelancer	1	.4	.4	100.0
	Total	233	100.0	100.0	

Table 4.5 Tax Payment Status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not Yet	117	50.2	50.2	50.2
	Already	116	49.8	49.8	100.0
	Total	233	100.0	100.0	

Table 4.6 Accessed Tax-Related Social Media

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	233	100.0	100.0	100.0

Measurement Model

The measurement model was evaluated for internal consistency reliability, convergent validity, and discriminant validity. Internal consistency was confirmed through Composite Reliability (CR > 0.70), which is preferred over Cronbach's Alpha, with item loadings above 0.70 being retained (Hair et al., 2017; McNeish, 2017). Convergent validity was demonstrated as the

Average Variance Extracted (AVE) values were greater than 0.50 (Hair et al., 2017; Urbach & Ahlemann, 2010). Discriminant validity was assessed using the Heterotrait-Monotrait (HTMT) ratio, which showed no violations (Urbach & Ahlemann, 2010). Additionally, collinearity concerns were addressed, as all Variance Inflation Factor (VIF) values were below the threshold of five, indicating no potential issues that could obscure causal relationships (Hair et al., 2017; Kock & Lynn, 2012).

Structural Model

As stated by Hair et al. (2019), the proposed relationships among constructs in the model were evaluated using a bootstrapping method with 5,000 resamples. This procedure generated path coefficients, standard errors, p-values, t-values, and confidence intervals. Instead of relying solely on p-values and t-values, the upper and lower limits of the bootstrap confidence interval were examined to ascertain the presence of significant effects. A bootstrap confidence interval that does not include zero indicates a significant result (Hair et al., 2019).

Direct Effect

In assessing direct effects, a subsample of 5,000 with Bias-Corrected and Accelerated (BCA) bootstrapping was determined for one-tailed tests at a significance level of 0.05. Table 4.7 presents the hypothesis results for direct and mediating effects. This study found:

Social Media Positively Influences Tax Compliance Intention

There is a significant and positive effect between social media and tax compliance intention, thus accepting H1. This finding aligns with the TPB, as social media's role in disseminating information (Agustina et al., 2024) and fostering interaction can positively shape an individual's attitude toward tax compliance and enhance their perceived behavioral control by making information more accessible (Ye et al., 2022), (Sudiartana & Mendra, 2018). This is supported by Kim's (Kim, 2018) research, which revealed that increased interaction through social media, particularly in the form of content sharing on Facebook, not only strengthens perceptions of the message but also shapes preventive behavioral intentions. This finding is corroborated by King, Racherla, and Bush (2014) , who stated that electronic Word-of-Mouth through social networks can influence user behavior. In the context of taxation, Chang and Kannan (Chang & Kannan, 2008) noted the potential of social media as an effective communication tool between tax authorities and taxpayers, especially for conveying policy information, services, and tax programs. This direct influence underscores social media's pivotal role in shaping public attitudes towards taxation, potentially enhancing voluntary compliance by disseminating relevant information and fostering positive perceptions.

Social Environment Does Not Influence Tax Compliance Intention

Hypothesis 2 is rejected due to a negative relationship between the social environment and tax compliance intention (**β**= 0.122, t= 1.752, p>0.05, 97.5% CI= 0.006, 0.278). This suggests that for Generation Z in Indonesia, the social environment, contrary to the subjective norms component of the TPB and traditional Social Norms Theory (Cahyonowati et al., 2023), does not have a significant positive impact on tax compliance. This unexpected finding might indicate a weaker salience of social pressure regarding tax compliance within this demographic, or perhaps a greater reliance on individual attitudes and perceived behavioral control over collective norms. It could also suggest that informal social networks among Generation Z might not actively reinforce tax compliance behavior. Consequently, the level of taxpayer compliance in paying taxes declines. According to attribution theory, social factors fall into the external category that can influence individual behavior. This finding aligns with the results of research conducted by Anggraeni (2019), which showed that the environment does not affect individual taxpayers compliance. Further qualitative research could explore the specific social dynamics and perceived social pressures (or lack thereof) related to taxation among this group.

Social Media Content Positively Influences Social Media Engagement

There is a significant and positive association between social media and social media engagement (**β**= 0.450, t= 7.643, p<0.05, 97.5% CI= 0.336, 0.566), which aligns with the study hypothesis, thus accepting H3. This finding is consistent with the research by (Abu Bakar et al., 2023)
, which emphasizes that although social media does not directly influence tax compliance, user engagement can foster a positive attitude towards tax obligations through social learning mechanisms and normative influence. This supports communication theories that highlight the importance of content in driving user interaction. Meanwhile, Bonsón et al.(2019) found that interactive features such

as Q&A and polls enhance participation in government content. Research by Alalwan et al. (2017) also found that the type of content published, whether educational or informative, can increase interaction and strengthen the relationship between tax authorities and taxpayers on social media.

Social Media Content Positively Influences Tax Morale

The relationship between social media and tax morale has a significant and positive influence (**β**= 0.324, t= 4.996, p<0.05, 97.5% CI= 0.202, 0.458). This aligns with the study hypothesis, thus accepting H4. This indicates that social media content can effectively shape individuals' intrinsic motivation to comply with tax obligations. This is supported by previous research by Zikrulloh (2023) in Indonesia, which found that social media positively and significantly influences tax morale and tax compliance, attributed to high social media penetration, effective government communication strategies, and differing socio-cultural contexts. This finding reinforces the idea that social media can act as a powerful tool for civic education and norm internalization, enhancing individuals' self-perception and fostering positive moral outcomes related to taxation. Furthermore, Hanum et al. (2024) emphasize the full mediating role of attitudes in the relationship between source credibility and tax compliance, indicating that messages conveyed through social media can effectively shape tax perceptions and behaviors.

Social Media Engagement Does Not Influence Tax Compliance Intention

Additionally, study H5 is rejected due to a negative relationship between social media engagement and tax compliance intention (**β**= 0.140, t= 1.451, p>0.05, 97.5% CI= -0.355, 0.025). This finding suggests that despite the theoretical potential of engagement to foster positive attitudes and perceived behavioral control within the TPB framework, active social media engagement does not directly translate into increased tax compliance intention. Instead, it may indicate that the nature of social media interaction often revolves around information sharing that, while engaging, does not necessarily enhance an individual's perceived obligation or internalize the benefits of tax compliance (Osman & Turmin, 2023). This result is supported by previous research by Khozen & Setyowati (Khozen & Setyowati, 2023), which indicates that social media is often used for one-way information dissemination rather than two-way communication that fosters genuine engagement leading to behavioral change. Furthermore, the observed negative relationship may result from the circulation of unfavorable tax-related information on social media, which can diminish tax morale and contribute to perceptions of unfairness within tax systems (Jimenez & Iyer, 2016). Thus, if taxpayers do not have the opportunity to ask questions, express concerns, or provide feedback, social media engagement may not translate into increased compliance intention. This non-significant direct effect could also be attributed to factors like information overload or social media fatigue, where excessive exposure to content, even relevant, diminishes its impact on behavioral intentions. This suggests that mere exposure or interaction with tax content on social media is insufficient; the *quality* and *nature* of the engagement (e.g., truly interactive, problem-solving oriented) might be more critical than the quantity.

Tax Morale Has a Positive Influence on Tax Compliance Intention

The relationship between tax morale and tax compliance intention has a significant and positive influence (**β**= 0.388, t= 4.184, p<0.05, 97.5% CI= 0.182, 0.547), thus aligning with the study hypothesis and accepting H6. This result is strongly supported by various tax morale theories (Luttmer & Singhal, 2014), (Mpofu, 2021), which assert that intrinsic motivation is a primary driver of voluntary tax compliance. This finding reinforces the crucial role of internal beliefs and values in shaping an individual's willingness to fulfill tax obligations. Previous research by (Abu Bakar, 2023) shows a significant positive relationship between tax morale and tax compliance, where increased tax morale encourages compliance behavior. Assert that tax morale is an indispensable factor in tax decision-making (Luttmer & Singhal, 2014). This consistent finding highlights tax morale as a robust predictor of compliance intention within the TPB context, operating as a strong internal disposition. Tax morale plays a vital yet often underestimated role in shaping taxpayer behavior, as traditional economic models have tended to place greater emphasis on enforcement mechanisms (Luttmer & Singhal, 2014).

Trust in Government Does Not Influence Tax Compliance Intention

Lastly, the data reveals a significant yet negative influence between trust in government and tax compliance intention (**β**= 0.076, t= 2.072, p<0.05, 97.5% CI= -0.076, 0.179), thus rejecting H9. This finding is particularly notable as it contrasts with conventional applications of the Institutional Trust Theory and the "Slippery Slope" framework, which generally propose a positive relationship between trust and voluntary compliance (Batrancea et al., 2019), (Wahl et al., 2010). This unexpected negative relationship suggests that for Generation Z in Indonesia, a general trust in government does not necessarily translate into a higher intention to comply with taxes, and in fact, can be associated with lower compliance intention. This may be explained by the mediating role of perceptions of fairness and corruption, where even if there is general trust, if individuals perceive the tax system as unjust or believe funds are misused, this can undermine their willingness to comply (Osman & Turmin, 2023), (Winner & Asalam, 2023). This is supported by research by Margaretha (Margaretha, 2020), which indicates that taxpayers are more willing to pay taxes if they perceive the tax system as fair. In this context, even with trust in the government, if individuals feel that the tax system is unjust, they may be reluctant to comply with their obligations. Additionally, perceptions of corruption may undermine tax compliance, even in the presence of general trust in the government. Baum et al. (Baum, 2017) demonstrate that if taxpayers believe their money will be misused, trust will not translate into compliance. This finding suggests a need to refine the application of trust theories in contexts where issues of transparency and distributive justice are prominent, indicating that trust alone may not suffice without perceived equitable governance. It highlights that trust might be conditional on specific aspects of governance, such as perceived fairness of the tax system and accountability in fund utilization, rather than a generalized feeling toward the government.

Table 4.7 Structural Model Direct Effect

Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	2.5%	97.5%	P values	Decision
SE → TCI	0,122	0,138	0.070	1,752	0,006	0,278	0,080	**No Positive Influence**
SM → SME	0,450	0,456	0,059	7,643	0,336	0,566	0,000	**Positive Influence**
SM →TM	0,324	0,333	0,065	4,996	0,202	0,458	0,000	**Positive Influence**
SM → TCI	0,196	0,202	0,095	2,072	0,023	0,386	0,038	**Positive Influence**
SME → TCI	-0,140	-0,160	0,097	1,451	-0,355	0,025	0,147	**No Positive Influence**
TM →TCI	0,388	0,379	0,093	4,184	0,182	0,547	0,000	**Positive Influence**
TBG → TCI	-0,076	-0,053	0,083	0,916	-0,224	0,112	0,360	**No Positive Influence**

Mediating Effect

Based on 5,000 subsamples, the bootstrapping approach for two-tailed tests at a significant level of 0.05 was used to diagnose mediating effects. The bootstrapping results in Table 4.8 indicate:

Social Media Content Does Not Influence Tax Compliance Intention Through Social Media Engagement

This finding indicates that engagement in social media does not serve as a significant mediator in the relationship between social media content and tax compliance intention. This result aligns with the rejection of H5, suggesting that direct engagement on social media platforms, for the reasons discussed (e.g., information overload, one-way communication), is not an effective pathway for social media to influence compliance intentions within the TPB framework. This finding is consistent with research by Appel et al., which shows that although social media can reach a large audience, it does not always lead to meaningful user engagement. Information overload, distrust in institutions, and low interest in certain issues such as taxes can result in minimal user engagement, even when the information presented is beneficial. Additionally, research by Bright, Kleiser, and Grau (2015) indicates that the phenomenon of social media fatigue can hinder user engagement with educational content on these platforms. This fatigue arises from excessive content consumption, reducing the appeal of messages, including those regarding tax compliance. Therefore, the mediating effect of social media on tax compliance through social media engagement is significant at $t = 1.96$ and $p = 0.01$, indicating mediation where the 97.5% Boot CIBC does not cross zero, thus rejecting H7. Consequently, hypothesis H7, which states the absence of a mediating effect, can be concluded as unsupported, as social media engagement did not effectively serve as a mediator in this context. This further substantiates that while social media content might be ubiquitous, its ability to translate into actionable tax compliance intention through direct user engagement is limited, potentially due to the inherent nature of online interactions and the specific domain of tax-related information. The observed lack of mediation suggests that the passive consumption of tax-related social media content, despite its widespread dissemination, does not readily translate into active engagement that significantly shapes an individual's intent to comply with tax regulations (Shoenberger et al., 2020). This indicates that the passive consumption of social media content, even if tax-related, does not sufficiently cultivate the active engagement necessary to significantly influence individuals' intentions to comply with tax regulations, likely due to the intrinsic characteristics of online interactions and the specific nature of tax information itself (Agustina et al., 2024). Therefore, while social media can disseminate information widely, it faces challenges in converting passive viewership into active participation that drives behavioral changes related to tax compliance.

Social Media Influences Tax Compliance Intention Through Tax Morale

The relationship between social media and tax compliance, mediated by tax morale, is significant at t = 1.96 and p = 0.01, indicating mediation where the 97.5% Boot CIBC does not cross zero, thus providing support for H8. This is a crucial finding that highlights the pivotal role of intrinsic motivation in translating the influence of social media into tax compliance intentions. It strongly supports the theoretical pathways within the TPB where underlying psychological constructs (like tax morale) mediate the relationship between external influences and behavioral intentions. This aligns with the findings of Andreoni et al., which highlight the need for integrating moral and social dynamics in tax compliance models, where tax morale should be viewed as a primary explanatory variable (Mpofu, 2021). Furthermore, Levitt & List (2007) demonstrate that tax morale can effectively change human behavior, while findings by Chong & Arunachalam (2018) and Christian & Alm (2014) reinforce the positive relationship between high tax morale and tax compliance. This suggests that while direct engagement might not be effective, social media's ability to foster a sense of civic duty and positive perception of taxation (i.e., tax morale) is a strong driver of compliance.

Table 4.8 Structural Model Indirect Effect

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values	2.5%	97.5%	Decision
SM → SME → TCI	-0,063	-0,073	0,046	1,384	0,167	-0,170	0,011	**Not Supported**
SM → TM → TCI	0,125	0,126	0,038	3,316	0,001	0,058	0,206	**Supported**

V. CONCLUSION

The findings reveal important insights. Social media has a significant positive impact on tax compliance intentions (H1 accepted), highlighting its role in shaping attitudes and perceived control through information sharing and interaction (Agustina et al., 2024). Additionally, social media content positively affects both social media engagement (H3 accepted) and tax morale (H4 accepted), showing its ability to raise taxpayer awareness and motivation (Agustina et al., 2024). Tax morale is a strong predictor of tax compliance intention (H6 accepted), emphasizing its role as an intrinsic motivator for voluntary compliance (Luttmer &

Singhal, 2014; Mpofu, 2021). Notably, the study found that tax morale significantly mediates the relationship between social media and tax compliance intention (H8 accepted), suggesting that fostering positive motivations through social media is effective in promoting compliance (Agustina et al., 2024).

On the other hand, the social environment did not significantly influence tax compliance intention (H2 rejected), indicating a shift away from traditional collective norms. Similarly, social media engagement did not directly affect tax compliance intention (H5 rejected) and did not mediate the relationship between social media content and compliance intention (H7 rejected). This suggests that simply interacting with tax-related content online is not enough; the quality of engagement that promotes understanding and internalization is more important. Surprisingly, trust in government had a significant negative impact on tax compliance intention (H9 rejected), indicating that for Generation Z in Indonesia, trust in government does not necessarily lead to tax compliance, possibly due to concerns about fairness or misuse of funds (Khozen & Setyowati, 2023; Obaid & Udin, 2020).

This research is novel in its direct comparison of social media versus social environmental influences on Indonesian Generation Z and its simultaneous testing of two parallel mediators. The integration of the Theory of Planned Behavior with Institutional Trust Theory offers a comprehensive lens for analyzing the complex interplay of cognitive, social, and institutional factors (Adini et al., 2021).

In conclusion, boosting tax compliance among Generation Z in the digital age requires a strategy that leverages social media to enhance tax morale and promote a sense of civic duty. Tax authorities should prioritize transparent communication and develop educational content for social platforms to build intrinsic motivation. While the path from direct engagement needs rethinking and the paradoxical role of trust warrants deeper investigation, this study provides a foundational framework for designing effective, resonant tax communication strategies that support national development.

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