The Role of Social Media in Mediating The Influence of Education on Tax Payment Decisions at The Lubuk Pakam Tax Office

Fitri Heldaliani, Nurafrina Siregar, Erwansyah

Abstract

This study aims to analyze the role of social media as a mediating variable in the influence of education on tax payment decisions among taxpayers registered at the Lubuk Pakam Tax Office. A quantitative approach was used with a causal associative design. Primary data were collected from July to October 2025 from 100 respondents (determined using the Slovin formula) and processed using PLS-SEM (SmartPLS). *The outer model* testing results showed that all indicators were valid (outer loadings ≥ 0.70) and reliable (Cronbach's Alpha 0.923–0.964; Composite Reliability 0.937–0.969; AVE 0.653–0.758). The model had high explanatory power (R^2 social media = 0.791; R^2 decision to pay = 0.837). In *the inner model,* education had a positive and significant effect on the decision to pay ($\beta = 0.350$; $t = 3.646$; $p < 0.001$) and on social media ($\beta = 0.889$; $t = 30.446$; $p < 0.001$); social media also has a positive and significant effect on payment decisions ($\beta = 0.589$; $t = 6.488$; $p < 0.001$). The indirect effect of education on payment decisions through social media is significant ($\beta = 0.524$; $t = 6.423$; $p < 0.001$), confirming social media as a strong mediator. These findings imply that tax education strategies will be more effective if orchestrated through credible, accessible, interactive social media channels, coupled with specific calls to action toward payment execution.

Keywords: Tax Education, Social Media, Tax Payment Decisions.

Introduction

Fitri Heldaliani[1]
[1]Master's Student in Management, Universitas Pembangunan Panca Budi, Indonesia
e-mail: phiemut@gmail.com[1]

Nurafrina Siregar[2], Erwansyah[3]
[2,3]Lecturer Of Management Study Program, Universitas Pembangunan Panca Budi, Indonesia
e-mail: nurafrina@dosen.pancabudi.ac.id[2], erwansyah@dosen.pancabudi.ac.id[3]

Taxes are a vital instrument in national development and the provision of public services. However, the level of compliance and the public's decision to pay taxes voluntarily remain a major challenge. According to Kurniawan (2023), tax education provided since higher education has a direct influence on taxpayer compliance through increased knowledge and awareness of the function of taxes. Tax education serves as the foundation for shaping conscious taxpayer behavior, because a good understanding of tax rights and obligations can increase motivation to pay taxes voluntarily (Akims, 2023).

In a recent literature review, Akims (2023) explains that the main factors that influence tax awareness include knowledge, attitudes toward taxes, tax morality, and tax socialization. These four factors emphasize the importance of education as an instrument for shaping taxpayer behavior. However, other studies show that even though tax education has been implemented, its impact is not always significant on tax compliance. A study by Hidayati et al. (2023) found that tax education programs in several regions of Indonesia have not had a positive and significant effect on taxpayer compliance. This indicates that there are other factors that act as mediating variables between tax education and the decision to pay taxes.

The development of digital technology presents new opportunities for disseminating information and tax education through social media. Hansson (2025) states that social media has now become the main communication channel for government agencies to build public engagement. Through platforms such as Instagram, Facebook, and Twitter, government agencies can convey information, policies, and educational programs to the public with a wide and interactive reach. In the Indonesian context, research by Sari et al. (2023) shows that the official accounts of the Directorate General of Taxes (DJP) use social media not only to disseminate information but also to establish communication with taxpayers in various regions. However, the level of public engagement with government content on social media is still relatively low. Research by Suwarno et al. (2023) found that most content about government activities has a low level of engagement because it is not presented in an attractive way and is not oriented towards the needs of the audience. In fact, social media can be a strategic tool to improve tax literacy if it is packaged in an interactive and contextual manner with the lives of taxpayers. With the right communication approach, social media can serve as a mediator that connects tax education and tax payment decisions (Rahmawati, 2025).

KPP Pratama Lubuk Pakam, as a tax service unit under the Directorate General of Taxes, faces the same challenges in increasing public awareness and tax compliance. Its working area, which covers individual taxpayers and business entities with diverse characteristics, requires innovative communication strategies. The use of social media by the Tax Office is a potential solution in reaching a wide audience, providing the latest information, and educating taxpayers efficiently. Therefore, this study is important to analyze the role of social media as a mediating variable in the relationship between tax education and tax payment decisions at the Lubuk Pakam Tax Office.

Literature Review
2.1 Theoretical Framework
2.1.1 Definition of Tax Payment Decision

Dobos ((2020)) states that tax payment decisions are a reflection of the conscious attitudes, intentions, and behaviors of individual taxpayers in voluntarily and timely fulfilling their tax obligations.

2.1.2 Tax Payment Indicators

According to Dobos(2021) , there are several indicators used in tax payment by taxpayers, including:
1) Intention to pay taxes regularly

This indicator measures the extent to which taxpayers have a strong intention or desire to pay taxes consistently every year, whether due to legal awareness, moral awareness, or as a form of citizen participation.

2) Actual behavior in paying taxes on time

Describing the realization of this intention in concrete actions, namely whether taxpayers have paid their taxes according to the schedule determined by tax regulations.

3) Willingness to report income honestly and transparently

Assessing the taxpayer's level of integrity in providing accurate financial information in their Tax Return (SPT), including income from various sources, even if not directly monitored by the tax authorities.

4) Perception of the obligation to pay taxes as part of a citizen's contribution

Reflecting whether taxpayers view tax payments as a form of social and moral responsibility to the state, or merely an administrative obligation.

5) Response to tax information received through education and social media

Measuring the extent to which information received, both through direct educational activities and through social media, influences taxpayers' understanding, attitudes, and motivation to fulfill their tax obligations.

6) Belief that taxes paid are used for the public good

This indicator looks at the extent to which taxpayers believe that their taxes are properly allocated for public development and services, such as infrastructure, education, and health.

6) The influence of the social environment on the decision to pay taxes

Describes the extent to which the opinions of those closest to taxpayers (family, coworkers, community) influence their decisions regarding tax compliance.

7) Perceived ease in fulfilling tax obligations

Measures taxpayers' perceptions of the ease of the tax reporting and payment process, including the use of digital systems such as DJP Online, as well as the availability of information that assists in the process.

8) Compliance with tax regulations as a form of respect for the law

Representing taxpayers' attitudes in making tax compliance part of broader legal compliance in the life of the nation and state.

9) Commitment to continuously improve knowledge and skills in taxation

This indicator reflects the extent to which taxpayers are willing to continue learning and keeping up with developments in tax regulations in order to better fulfill their obligations.

2.2 Social Media

2.2.1 Definition of Social Media

Appel et al(2020) state that social media is a digital communication innovation that has changed the way individuals and organizations interact, share information, and shape public opinion. According to (Hudders (2021), social media is not only used as a tool for promotion or information dissemination, but also serves as an interactive bridge between government institutions and the public. In this study, social media is positioned as an intervening variable that bridges the influence of education and service on the decision to pay taxes by individual taxpayers. Siregar(2024) states that social media is a digital platform that allows individuals, organizations, or groups to create, share, and exchange information or content in the form of text, images, audio, or video.

2.2.2 Social Media Indicators

In the study by (2020), a number of indicators were used to measure the role and effectiveness of social media, reflecting the dimensions of digital participation,

perception of information quality, and the influence of social media on attitudes and behavior, namely:

1) The intensity of social media use by taxpayers to access tax information.

This indicator measures how often taxpayers access the official social media accounts of the Directorate General of Taxes (DJP) or the Lubuk Pakam Tax Office, whether to obtain information related to tax return reporting, tax payments, or updates to tax regulations. The more frequent these interactions are, the greater the likelihood of taxpayers internalizing tax information.

2) The level of taxpayers' understanding of tax information obtained through social media.

Information conveyed through social media tends to be presented in a concise, visual, and light format, so it is important to assess whether the information is truly well understood by users. This indicator will assess the effectiveness of social media in conveying educational content functionally.

3) Taxpayers' perception of the credibility of social media accounts.

This credibility includes trust in the accuracy of information, professionalism in content delivery, and consistency in answering questions or responding to feedback from the public. A high perception of credibility will strengthen the influence of social media on taxpayer attitudes.

4) Taxpayers' response to educational content and information services delivered through social media.

This includes whether taxpayers feel helped, encouraged to find out more, and feel more confident and comfortable in making tax decisions after receiving information from social media. This indicator highlights the emotional and cognitive aspects of digital interaction.

5) Information obtained through social media on taxpayer decisions

That is, the extent to which content delivered through social media is able to influence taxpayers' actual decisions, such as the intention to pay taxes on time, better understand tax obligations, or avoid negligence in reporting.

6) Taxpayer participation in two-way interactions through social media

Such as asking questions in the comments section, providing feedback, or sharing educational content with others. These interactions show that social media does not only function as a one-way information medium but also as a space for communication that builds trust and engagement.

7) The suitability of social media content to taxpayers' information needs.

Such as the suitability of topics, easy-to-understand language style, and timeliness of information delivery. Content that suits the needs will increase the relevance and effectiveness of social media as a tax communication tool.

8) Ease of access to information through social media

In terms of appearance, features, and platform compatibility (e.g., whether information can be easily accessed via mobile devices or computers). This ease of access influences taxpayers' interest in using social media as their primary source of information.

9) Taxpayers' perceptions of the role of social media in improving transparency and accountability

With real-time information disclosure and public communication, social media has the potential to shape the perception that tax institutions are open, adaptive, and responsive to the needs of the community.

10) Positive perceptions of social media

When taxpayers feel that social media facilitates the process of understanding and fulfilling their tax obligations, they tend to be more loyal and supportive of the government's efforts to educate and serve the public through these digital channels.

2.3 Education
2.3.1 Definition of Education

According to Siregar et al(2020), education is a process that cannot be separated from community life because it plays an important role in shaping the quality of individuals and civilization. As a complex activity, education covers various aspects of human life, where almost all human activities and experiences are closely related to the educational process, both formally and informally. According to (Bornman, 2019) , tax education is a systematic process that aims to increase public knowledge, understanding, and awareness of their rights and obligations as taxpayers. This education plays an important role in shaping tax compliance behavior through cognitive (knowledge), affective (attitude), and conative (action) approaches. In the context of the modern taxation system, education is not only seen as an informative process, but also as a strategy to increase voluntary compliance.

2.3.2 Education indicators

Tax education is understood as a systematic and continuous effort by tax authorities to improve the understanding, awareness, and involvement of individual taxpayers regarding their tax rights and obligations. (Bornman, 2019) states that to measure the effectiveness of this education, several indicators are used to describe the dimensions of knowledge, attitude, and participation of taxpayers, namely:

1) Knowledge of tax regulations and procedures

    Reflects the extent to which taxpayers understand the types of taxes that apply, such as income tax and VAT, as well as administrative procedures such as reporting tax returns, tax payment mechanisms, and deadlines for fulfilling obligations. Taxpayers who have an adequate level of knowledge will find it easier and feel more confident in fulfilling their tax obligations correctly and on time.

2) Awareness of the obligations and benefits of paying taxes.

    This awareness includes understanding that taxes are a vital instrument in state financing and the provision of public services, as well as the belief that paying taxes is a form of social responsibility as a citizen. The higher this awareness, the greater the likelihood that individuals will voluntarily and consistently pay taxes without coercion from outside parties.

3) Understanding of taxpayer rights

    The right to clear and transparent information, the right to fair and professional service, and the right to file objections if there are discrepancies in the taxation process. When taxpayers realize that the taxation system also guarantees their rights, their trust in the taxation institution will increase.

4) Taxpayers' involvement in tax education activities

    Participation in tax counseling, socialization, webinars, training, or campaigns organized by the Tax Office. Active participation demonstrates taxpayers' interest and willingness to improve their knowledge, which will indirectly impact their attitudes and decisions regarding tax payments.

5) Access to tax education materials through digital media

    Assessing the extent to which taxpayers use digital tools such as the DGT website, official KPP social media, tax applications, or educational videos as sources of information. Easy access to information through digital media can help reach a wider range of taxpayers and increase the effectiveness of educational messages.

6) Perceptions of the quality of educational materials provided.

Educational materials that are considered easy to understand, interesting, relevant to taxpayer needs, and visually appealing will be more effective in building understanding and raising awareness. On the other hand, materials that are technical and rigid risk not being well received by the general public.

7) Taxpayers' attitudes towards the importance of tax education.

This attitude includes their assessment of the role of education in helping them understand the taxation system, as well as their commitment to keeping up with developments in taxation information. Taxpayers who have a positive attitude towards education tend to be more enthusiastic and open to accepting changes in taxation regulations or policies.

8) Taxpayers' level of trust in the information conveyed

Including that conveyed through social media and other official media. This trust is very important because it is related to the public's perception of the credibility of the tax authorities. If the information conveyed is considered reliable, taxpayers will be more confident and less hesitant in making decisions related to their tax obligations..
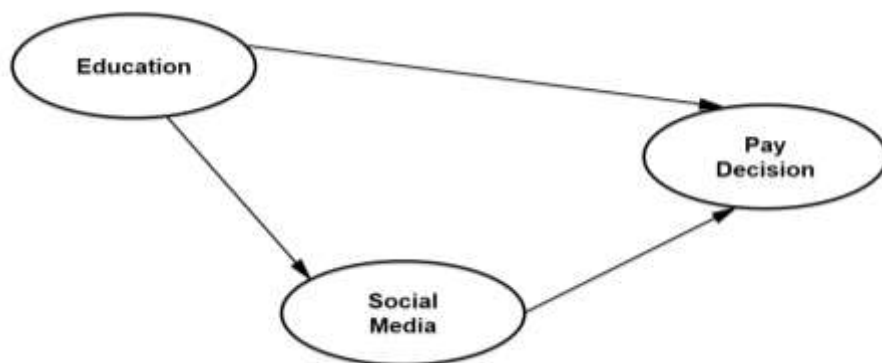
2.4 Conceptual Framework

Figure 1. Conceptual Framework

2.5 Research Hypothesis

H_1 : Education has a positive and significant effect on the decision to pay taxes in Lubuk Pakam District.

H_2 : Education has a positive and significant effect on social media in Lubuk Pakam District.

H_3 : Social media has a positive and significant effect on tax payment decisions in Lubuk Pakam District.

H_4 : Education has a positive and significant effect on the decision to pay taxes through social media in Lubuk Pakam District.

Research Method
3.1 Type of Research

This study uses a quantitative approach called the , which is a scientific method with a systematic basis based on nomothetic principles and a deductive approach. The associative approach was chosen to reveal the causal or cause-and-effect relationship between variables, where the independent variable exerts an influence and the dependent variable receives that influence.

3.2   Research Location and Time

This research was conducted in Lubuk Pakam District with registered taxpayers as the research subjects. The research was conducted over a period of 3 months, from July to October 2025.

3.3   Population and Sample

This study had a population of 153,273 taxpayers consisting of taxpayers in Lubuk Pakam District. The sample used in this study was drawn using the Slovin formula. Thus, the sample size was 100 respondents.

3.4   Research Data Sources

The data source used in this study is primary data.

Results And Discussion

4.1   *Outer Model* Analysis

Outer Model Analysis using *the PLS Algorithm* produced the following results:

a.   Validity Test

Table 1. Outer Loadings Values

	Education	Pay Decision	Social Media
X1.1	0.865		
X1.2	0.857		
X1.3	0.817		
X1.4	0.861		
X1.5	0.879		
X1.6	0.886		
X1.7	0.820		
X1.8	0.884		
Y.1		0.713	
Y.2		0.806	
Y.3		0.826	
Y.4		0.879	
Y.5		0.857	
Y.6		0.805	
Y.7		0.749	
Y.8		0.818	
Z.1			0.862
Z.10			0.861
Z.2			0.918
Z.3			0.881
Z.4			0.847
Z.5			0.829
Z.6			0.834
Z.7			0.899
Z.8			0.894
Z.9			0.876

Source: Smart PLS Output, 2025

Based on the values in Table 1 above, which show the results of outer model testing through loading factor/outer loadings values, all indicators in each variable have a loading

value ≥ 0.70. This indicates that each indicator is measured validly and strongly. Therefore, it can be concluded that all items in the questionnaire have met the validity criteria, as shown in the following figure.
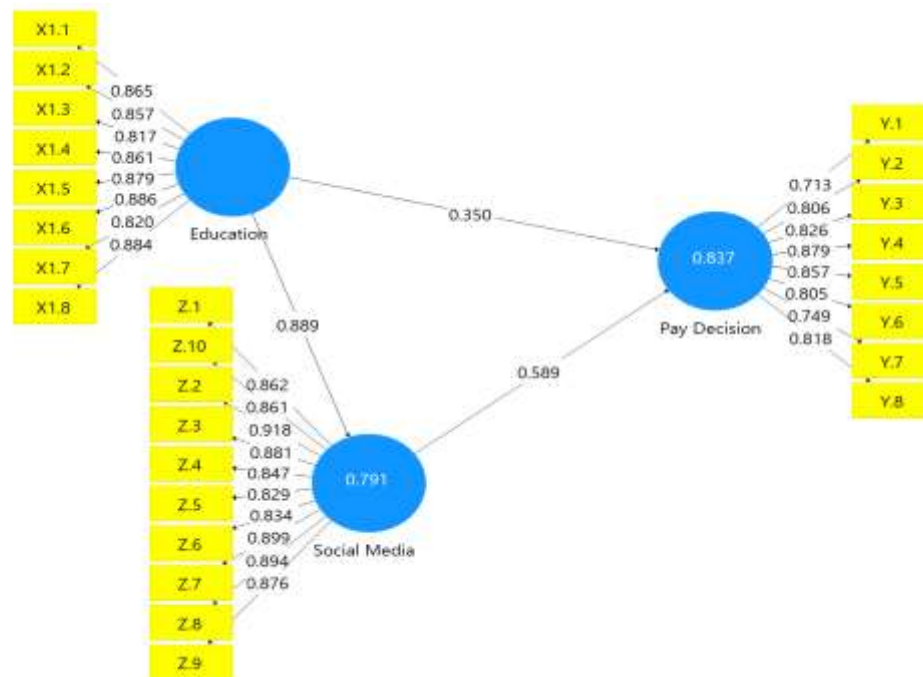

Figure 1. Outer Loading

b.   Reliability Test

Table 2. Construct Reliability and Validity Test

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Education	0.949	0.950	0.957	0.738
Pay Decision	0.923	0.927	0.937	0.653
Social Media	0.964	0.965	0.969	0.758

Source: Smart PLS Output, 2025

From Table 2 above, the reliability test results show that the Cronbach's Alpha and Composite Reliability values for all constructs are above 0.70. This indicates that all indicators have high internal consistency and are reliable in measuring their respective constructs. Thus, the research instrument is declared reliable and suitable for use in structural model testing.

4.2   Coefficient of Determination (R^2)

In assessing the model with PLS, we begin by looking at the R-square for each dependent latent variable. The table below shows the Rsquare estimation results using SmartPLS.

Table 3. R Square Results

	R Square	Adjusted R-Square
Social Media	0.791	0.789
Pay Decision	0.837	0.834

Source: Smart PLS, 2025

Table 3 shows the R-squared values for both dependent variables. For the social media variable, the R-squared value is 0.791, meaning that the influence of education is 0.791 or 79.1%, with the remainder attributable to other variables outside the model. The R square value

for the decision to pay taxes is 0.837, meaning that education and social media account for 0.837 or 83.7%, with the remainder attributable to other variables outside the model.

4.3 Structural Model Testing (Inner Model)
4.3.1 Hypothesis Testing
a. Direct Influence Between Variables

The direct effect between variables can be seen in the *path coefficients*. The data processing results show the direct effect values in the following table.

Table 4. *Path Coefficients* (Direct Effects)

	Original Sample	T Statistics	P Values	Conclusion
Education -> Pay Decision	0.350	3.646	0.000	Accepted
Education -> Social Media	0.889	30,446	0	Accepted
Social Media -> Pay Decision	0.589	6,488	0.00	Accepted

Source: Smart PLS Output, 2025

Table 4 shows the following direct effect values:

1. Education has a positive and significant effect on the decision to pay taxes with a t-statistic value of 3.646 above 1.96 and a significance of 0.000 below 0.05, meaning that education has a real effect on the decision to pay taxes because the significance value is below 0.05 . The results of this study are in line with previous research findings, namely that capital market education has a positive and significant effect on investment decisions among Millennials in Bali Province (Yusmini et al, 2023).

2. Education has a positive and significant effect on social media with a t-statistic value of 30.446 above 1.96 and a significance of 0.000 below 0.05, meaning that education has a significant effect on social media because the significance value is below 0.05. This study is in line with research stating that education has a positive and significant effect on social media use (Triyanto, 2023).

3. Social media has a positive and significant effect on the decision to pay taxes with a t-statistic value of 6.488 above 1.96 and a significance of 0.000 below 0.05, meaning that social media has a real effect on the decision to pay taxes because the significance value is below 0.05. The results of this study are consistent with previous research, which found that social media has a positive and significant effect on the decision to pay taxes (Mulyansyah & Sulistyowati, 2021).

b. Indirect Influence Between Variables

The indirect effect between variables can be seen in the *specific indirect effects* value. The data analysis results show the indirect effect value in Table 5 below.

Table 5. *Specific Indirect Effects*

	Original Sample	T Statistics	P Values	Conclusion
Education -> Social Media -> Pay Decision	0.524	6.423	0.000	Accepted

Source: Smart PLS, 2025

Table 5 shows the indirect effect between variables, namely that education has a positive and significant effect on the decision to pay taxes through social media with a t-statistic value of 6.423 above 1.96 and a significance value of 0.000 below 0.05, meaning that social media acts as an intervening variable between education and the decision to pay taxes.

Conclusion

1. Education has a positive and significant effect on the decision to pay taxes in Lubuk Pakam District.
2. Education has a positive and significant effect on social media in Lubuk Pakam District.
3. Social media has a positive and significant effect on the decision to pay taxes in Lubuk Pakam District.
4. Education has a positive and significant effect on the decision to pay taxes through social media in Lubuk Pakam District.

Recommendations

1. The decision to pay taxes with the lowest value statement is "I support the taxation policy set by the government." Therefore, the advice that can be given is to implement the "10-25-28" pattern (collect documents on the 10th, calculate on the 25th, pay on the 28th, H-3) which is communicated at the counter and on social media, then supported with scheduled reminders on H-7, H-3, and H-1 via SMS/WA containing a link to a brief guide. Provide a One-Stop ID Billing desk and check cards (period, year, MAP/KJS, nominal value) so that taxpayers can create codes and pay immediately without confusion. Ask taxpayers to fill out a "personal payment plan" (date-time-channel) as a simple commitment that bridges the gap between intention and action. With this step, access to information is clear, administrative friction is reduced, and behavioral incentives are formed, so that the proportion of payments before the due date increases and delays decrease.
2. Social media with the lowest value statement "I often respond (comment, like, or share) to tax education content that I encounter on social media." By building a "path from like to pay." Every KPP educational content on social media must end with a very specific call to action—a direct link to the Billing ID, a "Add H-3 Reminder to Calendar" button, or a short "Personal Payment Plan (date–time–channel)" form. Provide automatic replies in DM/WhatsApp containing 1-minute guides and check cards (period, year, MAP/KJS, nominal) so that people who have commented/liked can immediately execute without confusion. Schedule weekly live Q&A sessions (30 minutes) and save the summary as a highlight, then encourage participants to opt-in for monthly reminders. Measure conversions with simple UTM (view → click → create Billing ID → NTPN) and respond within a maximum of 15 minutes during service hours. With this flow, interactions on social media don't stop at "engagement," but turn into real action: timely payments.
3. Educate with the lowest value statement: "I understand my rights as a taxpayer, such as the right to obtain information services related to tax obligations. A suggestion that can be given is to turn knowledge into real experience: display the "Taxpayer Rights Card—60 seconds" at the counter/website (contents: right to information, service time certainty/SLA, objections/complaints, data confidentiality) with a QR code to the official guide & channels; use a standard service script that always closes with, "Have your rights been fulfilled? If not, here is the escalation process (PPID/Helpdesk, ticket number)." Provide a receipt/digital ticket for each question, monitor SLAs, and send a summary of the answers via WhatsApp/email. Hold a short Taxpayer Rights Clinic (30 minutes/month) plus a 1-question pulse survey after service. This ensures that taxpayers' rights are truly fulfilled, measurable, and easy to evaluate.

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