



The Compliance Level of Social Media Influencers in Fulfilling Income Tax Obligations in Riau Province

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ABSTRACT

Purpose : The study examines and analyzes the influence of tax knowledge, tax sanctions, and the quality of tax services on social media influencer taxpayer compliance in Riau province.

Method : The population in this study is social media influencers in Riau province. The sample in this study was 85 social media influencer accounts in Riau province following predetermined criteria. The data used in this study is primary data using a questionnaire as a data collection tool, and the questionnaires were tested for validity and reliability before collecting research data. The data analysis technique in this study uses the classical assumption test, multiple linear regression analysis.

Findings : The results of this study indicate that the variables of tax knowledge, tax sanctions, and tax service quality have a positive and significant effect on taxpayer compliance with Social Media Influencers in Riau province

Novelty : The research is classified as new research because it shows how the tax compliance of a social media influencer in Riau province.

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INTRODUCTION

One of the characteristics of technological progress that is very pronounced is the development of the communication and information technology field. With the passage of time and the creation of new technologies, there is also a rapid increase in the global economy, which is supported by various media in advertising goods and services available through social media. Social media is a picture of how technological advances are impacting society. As we know, social media's primary purpose is to connect people from different locations that cannot be reached each other so that they can carry out social interactions in real-time using online application platforms. So many social media platforms are currently used for commercial activities, for example, Instagram, Facebook, TikTok, and YouTube. The application was originally for sharing media such as photography and videography; this is what finally gathers parties who want to use it to make money using social media, one of which is by providing endorsement services.

Endorsement services are promotions carried out by someone on social media to provide testimonials for services or goods. Endorsement services have a system where there is an agreement between the business owner and the party who will promote the business owner's services or products on their social media accounts after paying a certain amount of money to promote the business owner's products or services in various ways. Endorsements are usually done by people whose social media accounts have a large following, such as artists, actors, actresses, or internet celebrities known as influencers, whom we call social media influencers.

According to Aymindgroup (2020), in Indonesia, there are 94 percent of internet users (175.4 million people, or 64% of the country's population) own smartphones, and the daily use of social media averages 3 hours and 26 minutes, with 95% of users actively involved. The increase in social media users creates opportunities for Social Media Influencers to increase their income. Social Media Influencer can be defined as a well-known person or figure who can influence others because of his capacity in the form of authority, knowledge, position, or relationship with the audience. This term often refers to those with many online followers and vast influence, such as Celebgrams, Youtubers, Tiktokers, and so on (Geysler, 2021). Social Media Influencers can also be defined as individuals who

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are considered opinion leaders on social media platforms in topics of particular interest, such as Beauty, Food, Lifestyle, and Fashion (Bruns, 2018).

According to a survey conducted by HypeAuditor of 1,865 Social Media Influencers on Instagram, better known as Celebgram, 48.5% of those surveyed have income from their Instagram accounts. They earn around IDR 43 million monthly (Bestari, 2021). The amount of income from Social Media Influencers cannot be ascertained because their income is uncertain and comes from many sources, from large companies that use their services to private people or small business actors, so salary slips cannot prove their income. Each Social Media Influencer has a standard amount of income that varies from one to another. Executive Director of CITA (Center for Indonesia Taxation Analysis) Ruben Hutabarat said the tax potential of the Youtuber, Celebgram, and other professions could reach more than IDR 10 trillion, and this has been estimated by the Director General of Taxes (Rachmahyanti, 2021).

Taxes are a potential income of funds for the state because taxes go hand in hand with the structure and quality of the population, economy, and socio-economic and political stability. Taxes have two main functions: namely, the budgetary function, which is used to finance government expenditures, and the regular function, used to regulate government policies in the socio-economic field; this makes taxes the primary source of state revenue in supporting economic activities, moving the wheels of government, and providing public facilities for the community. However, the facts in the field show that the target of state revenue from taxes almost every year is not as budgeted due to the decrease in taxpayer compliance. Declining taxpayer compliance can affect government initiatives to improve the welfare of citizens (Chau & Leung, 2009).

Quoted from *pajakku.com*, Public Relations of the Ministry of Finance Ferry Irwandi said at the IdeaFest 2020 event virtually on Friday (11/13/2020) that he had met several YouTubers who still needed an NPWP. He assessed that awareness and understanding of the taxation of creative industry players in the digital sector still need to improve. Business Director of Famous Allstars, Alex Wijaya said that of the 120,000 Influencers in his agency, most of their influencer agency members did not report NPWP (Fatimah, 2021).

Law Number 36 of 2008, concerning Income Tax, categorizes the income from social media influencers as taxable income (PKP). The determination of the amount of tax owed is entrusted to the tax-payer himself through the Annual Tax Return (SPT) document submitted either directly, online, post, or through ASP (Application Service Provider) for the fulfillment of tax obligations that require tax-payers to calculate, calculate, pay for themselves, and report taxes commonly referred to as a self-assessment system (Income Tax, 2008).

The implementation of the self-assessment system requires awareness of the responsibility and honesty of taxpayers in fulfilling their tax obligations as citizens to their country as well as to tax managers, namely the government who are still required to be responsible for managing and checking taxes paid by taxpayers (Amalia et al., 2019). For this reason, taxpayer compliance is needed in reporting and paying their own tax obligations. This taxpayer compliance can be influenced by several factors. According to Jayate (2017) tax knowledge can affect taxpayer compliance. Tax knowledge is the ability possessed by taxpayers regarding rights and obligations as taxpayers so that taxpayers are able to avoid tax sanctions (Anggini et al., 2021). This is in line with the Theory of Planned Behavior where a person is able to behave because he has the intention and motivation of himself, where taxpayers who have high knowledge will behave to comply with tax regulations. Research conducted by Dewi et al. (2020) shows that tax knowledge has a positive effect on taxpayer compliance, in contrast to the research conducted by Kusumaningrum & Nur, (2017) which shows that tax knowledge negatively affects taxpayer compliance.

According to Widagsono (2017), tax sanctions affect taxpayer compliance. Tax sanctions are the consequences taxpayers receive when they taxpayer does not comply with tax regulations (Subekti, 2016). The government can use this tax sanction to put in order the tax administration in so that taxpayers comply with tax regulations. Based on the theory of Planned Behavior, taxpayers who violate tax regulations will feel afraid to pay higher than the tax they should have to pay. Based on this, taxpayers try to avoid tax sanctions by paying and reporting taxes on time. Research conducted by Nafiah et al. (2021) shows that tax sanctions positively affect taxpayer compliance, in contrast to the research conducted by Ermawati & Afifi (2018), which suggests that tax sanctions negatively affect taxpayer compliance.

The next factor that can improve taxpayer compliance is the quality of tax services. Service quality is a comparison between the real service received by the taxpayer and the quality of service expected by the taxpayer (Parasuraman et al., 1988). The quality of tax services that provide the convenience of services for taxpayers both conventionally and digitally gives rise to satisfaction in the implementation of tax obligations for taxpayers, thus giving rise to internal motivation in taxpayers. Taxpayers will comply in fulfilling tax obligations depending on how the tax service provides the best service to their taxpayers directly or digitally at the tax facility office. Therefore, tax officials must constantly improve the quality of their services to improve taxpayer compliance by placing the taxpayer community as customers who must be served (Sapriadi, 2013). Research conducted by Hadi & Mahmudah (2018) shows that the quality of tax services positively affects taxpayer compliance, in contrast to the research conducted by Endaryanti (2017), which indicates that the quality of tax services negatively affects taxpayer compliance.

Based on this background, the Social Media Influencer has income that can be taxed income. The income they receive comes from many different sources and has other sources of income besides social media, which, when combined, can meet taxable income. However, they also have the opportunity to avoid fulfilling their tax obligations

because they do not report it; a lack of knowledge of taxation, tax sanctions, and the quality of tax services causes this. Because of this, the author is encouraged to examine the influence of tax knowledge, tax sanctions, and the quality of tax services on the compliance of social media influencer taxpayers in fulfilling their income tax obligations in Riau province. This research is relatively new because few still research the compliance of taxpayers who work as social media influencers. In this period in Riau province, a small population of social media influencers can be categorized as taxpayers. This research can help and inspire future researchers to develop similar research.

Indonesia uses a self-assessment tax collection system. In a tax collection system like this, of course, various kinds of regulations are needed that are used as a tool of control and understanding to taxpayers to affect the success or failure of the implementation of this self-assessment collection system. The existence of taxpayers' ignorance of tax regulations tends to be a non-compliant taxpayers; this is the basis for the allegation that taxpayers' knowledge of tax regulations affects taxpayer compliance. Based on the Theory of Planned Behavior explains that a person's behavior or attitude is caused by three determinants, one of which is the belief in the expectations of others and the motivation to meet expectations (Normative beliefs) (Ajzen, 1991). If taxpayers know the functions and benefits of paying taxes and the procedures for paying taxes, they will be motivated to pay taxes voluntarily; this is because they are motivated to carry out their obligations and are confident in their hope that the taxes they pay will be helpful in the development of infrastructure that will benefit them indirectly.

Research conducted by Sabila & Furqon (2020) and Perdana & Dwirandra (2020) shows that tax knowledge positively and significantly affects taxpayer compliance; this means that good tax knowledge, the higher the compliance of taxpayers to pay taxes. Therefore a hypothesis can be formulated as follows:

H₁: Tax knowledge positively affects taxpayer compliance

Tax sanctions variables can be connected using the Theory Of Planned Behaviour, which can hinder and support behavior (control belief) where tax sanctions are made to support and control so taxpayers comply with tax regulations. Applying tax sanctions helps deter taxpayers who violate tax norms and can encourage them to be disciplined in fulfilling their tax obligations. In addition, the imposition of sanctions must be strictly implemented on all taxpayers who commit violations. The sanctions given to taxpayers must be under the size of the violations committed to creating taxpayer compliance in fulfilling their tax obligations. Taxpayer compliance will be determined based on the taxpayer's perception of how strongly tax sanctions can support the taxpayer's tax-compliant behavior. Therefore, the more strict the tax sanctions are, the more it can increase taxpayer compliance.

Research conducted by Kartikasari & Yadnyana (2020) indicates that tax sanctions positively and significantly affect taxpayer compliance; this means that with tax sanctions, the higher a person's compliance to pay taxes. Therefore, a hypothesis can be formulated as follows:

H₂: Tax sanctions have a positive effect on taxpayer compliance

According to Attribution Theory, which discusses the causes of a person's behavior, internal and external factors influence a person's behavior, which will later form an impression. The impression influenced by external factors in this study is the quality of tax services which can affect taxpayer compliance. The quality of tax services in physical and non-physical facilities, such as online tax applications, can facilitate and make taxpayers comfortable in reporting and paying their tax obligations. The level of satisfaction of service recipients determines the measure of success in service delivery. The satisfaction of service recipients can be fulfilled if the service recipients get the quality of service that follows what is needed and expected continuously, causing concern from the service recipients, namely the taxpayer himself. Suppose there is already trust and comfort from the taxpayer. In that case, the taxpayer will not feel reluctant to carry out his tax obligation and can encourage an obedient attitude in the taxpayer; this is the basis for allegations that the quality of tax services affects taxpayer compliance.

As is the case with the research conducted by Sania & Yudianto (2018) and Nafiah et al. (2021), which shows that the quality of tax services has a positive and significant effect on taxpayer compliance. Improving the quality of tax services, both from the physical side and the electronic taxation system (e-system) can influence taxpayers to increase compliance in fulfilling their taxes. Therefore, a hypothesis can be formulated as follows:

H₃: The quality of tax services has a positive effect on taxpayer compliance

RESEARCH METHODS

The population in this study were people who work as Social Media Influencers in Riau Province—summarized from the Allstars.id website, which is the first influencer marketing platform in Indonesia, the number of Social Media Influencers in Riau province registered on the website is 563 people (Allstars.id, 2022).

The study used the Slovin formula with a standard error of 10% to take the samples so that the number of presentative samples determined using the Slovin formula is 85 unit analysis. The sampling technique in this study uses nonprobability sampling, namely the accidental sampling technique, because the population in this study is homogeneous, namely social media influencers in Riau province. According to Sugiyono, accidental sampling is a method of determining samples by taking respondents who happen to exist or are available according to the study

context (Sugiyono, 2016). The subjects interviewed as respondents worked as social media influencers in Riau province and already have income from social media.

According to Zain (2008), Taxpayer compliance is an awareness of the fulfillment of tax obligations that is reflected in a situation where the taxpayer understands and strives to understand all the provisions of tax legislation, fill out the tax form completely and clearly, correctly calculate the amount of tax owed and pay the tax on time. Indicators: 1) Compliance of taxpayers to re-deposit tax returns (SPT), 2) Compliance in the calculation and payment of taxes owed, 3) Compliance of taxpayers in registering themselves, 4) Compliance in payment of arrears. The taxpayer compliance variable in this research was measured using a 5-point Likert scale. From point 1, which indicates strongly disagree, to point 5, which indicates strongly agree.

According to Carolina (2009), Tax Knowledge is tax information that taxpayers can use as a basis for acting, making decisions, and pursuing specific directions or strategies to implement their rights and obligations in the field of taxation. Indicators: 1) Taxpayer knowledge of tax regulations, 2) Taxpayer knowledge of tax rates, 3) Taxpayer knowledge of tax payment procedures, 4) Taxpayer knowledge of tax functions, 5) Taxpayer knowledge of registration as a taxpayer. The tax knowledge variable in this research was measured using a 5-point Likert scale. Starting from point 1, which indicates strongly disagree, to point five, which indicates strongly agree.

According to Mardiasmo (2018) Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be followed/obeyed. Or in other words, Tax Sanctions are a preventive tool so that taxpayers do not violate tax norms. Indicators: 1) The sanctions given must be clear and unequivocal, 2) Sanctions in accordance with the scope of the legislation, 3) The narrowing or expansion of the material to which the tax is subjected must be carried out in the legislation, 4) The scope of enactment of the law is clearly limited by the object, subject, and region, 5) The language of the law must be concise, clear, firm without containing double meaning. The tax sanctions variable in this research was measured using a 5-point Likert scale. Starting from point 1 which indicates strongly disagree to point 5 which indicates strongly agree

According to Boediono (2003) The quality of tax services is a service that can provide satisfaction to taxpayers and remains within the limits of meeting service standards that can be accounted for and carried out with high motivation on an ongoing basis. Indicators: 1) Reability, 2) Assurance, 3) Tangible Evidence, 4) Emphaty, 5) Responsiveness. The quality of tax services variable in this research was measured using a 5-point Likert scale. Starting from point 1 which indicates strongly disagree to point 5 which indicates strongly agree

The type of data used in this study is quantitative data. Quantitative data is data that is in the form of numbers. In this study, quantitative data in the form of scores on answers given by respondents or samples to the questions contained in the questionnaire. The data source used in this study is primary data. Primary data is data obtained directly to the object of study (Kuncoro, 2013). The primary data in this study was obtained using a research tool in the form of a questionnaire whose questions led to indicators on each variable studied and distributed to respondents who work as social media influencers in Riau province.

Data collection technique is carried out by the personally-administered questionnaires method which is a questionnaire given by the researcher himself and filled out personally by respondents. The questionnaire that is distributed is classified as a closed questionnaire, which is a questionnaire in which the choice of answer to the question has been provided and the respondent only fills in by marking the answer choice that suits the respondent. The data analysis method used in this study is multiple linear regression analysis. Multiple linear regression is performed to determine the direction and how much influence the independent variable has on the dependent variable (Ghozali, 2018). This regression model is used to examine two or more free variables against one dependent variable with the interval scale. In this study, multiple linear regression analysis was used to prove the extent of the relationship of taxation knowledge, sanki tax. and the quality of taxation services. The multiple regression equation in this study is described as equation 1:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \dots \dots \dots 1$$

Information :

Y = Txpayer Compliance

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression Coefficient

e = Standard Error

X_1 = Tax Knowledge

X_2 = Tax Sanctions

X_3 = Quality of Tax Services

RESULTS AND DISCUSSIONS

The data in this study was obtained by distributing questionnaires in the form of Google Forms to respondents through social media such as Instagram, Tiktok, WhatsApp, and Email. The details of the distribution can be seen in the table 1. Due to limited connections or relationships to the population in this study, there were 283 accounts that were asked to fill out a questionnaire until the minimum requirements of the research sample based on the slovin formula were met, namely 85 samples that were appropriate and met the criteria that had been set.

Table 1. Questionnaire Distribution

Information	Sum	Percentage (%)
Distributed questionnaires	283	100%
Filled out questionnaires	94	33 %
Processable questionnaires	85	30 %

Source : Primary Data, 2022

Table 2. Descriptive Test Results

	N	Min	Max	Mean	Std Dev
Taxpayer Compliance	85	29.00	43.00	35.35	2.95
Tax Knowledge	85	18.00	35.00	26.05	3.16
Tax Sanctions	85	24.00	40.00	30.47	3.43
Quality of Tax Services	85	22.00	35.00	27.50	3.28
Valid N (listwise)	85				

Source: Primary Data, 2022

Meanwhile, there were 9 questionnaires that were received but did not meet the criteria set in this study.

Based on table 2 it can be known that, the taxpayer compliance variable consists of 9 statements measured using a 5-point likert scale having a minimum value of 29.00, a maximum value of 43.00, a standard deviation of 2.95 and an average or mean value of 35.35. The taxation knowledge variable consists of 7 statements measured using a 5-point likert scale having a minimum value of 18.00, the maximum value of 35.00, the average or mean value of 26.05, and the standard deviation of 3.16. The Tax penalty variable consists of 8 statements measured using a 5-point likert scale having a minimum value of 24.00, a maximum value of 40.00, an average or mean value of 30.47, and a standard deviation of 3.43. The variable quality of tax services consists of 7 statements measured using a 5-point likert scale having a minimum value of 22.00, a maximum value of 35.00, an average or mean value of 27.50, and a standard deviation of 3.28.

To find out the validity of the statement of each variable, then r-count is compared with r-table, r-table can be calculated with $df = N - 2$. The number of respondents in this study was 85, so $df = 85 - 2 = 83$, $r(0.05;83) = 0.2133$. If r-count > r-table then the statement is said to be valid. The results of the validity test show that all statements for each variable in the questionnaire are valid. This is evidenced by the value of Corrected Item-Total Correlation > 0.2133. In accordance with the purpose of conducting a validity test is to see how much the statement can know the respondent's answer. A questionnaire is said to be valid if the question on the questionnaire is able to reveal something that the questionnaire will measure. So that it can be concluded that all statements submitted by researchers in questionnaires distributed to respondents, can be used as an appropriate measuring tool.

So based on the results of the reliability test above, it shows that the instrument shows a high level of reliability, this is evidenced by the value of the alpha coefficient > 0.60, so the measurement results to be obtained can be trusted. In accordance with the Kolmogrov-Smirnov test, the value of unstandardized residual significance or Asymp.Sig was obtained. (2-tailed) by 0.200 greater than 0.05. The results of this test show that the distributed residual value is normal because the significance value is greater than 0.05. Thus, the results of this study are declared acceptable because the data analyzed have met the normality test criteria. Based on the results of the multicholinerity test, it can be concluded that the regression model does not occur multicholinerity problems. This can be seen in the VIF value of < 10 namely Tax knowledge 2.52, Tax witness 2.45, and tax service quality 1.68, while the tolerance value > 0.1 namely Tax knowledge 0.39, Tax witness 0.40, and tax service quality 0.59. It can be concluded that the regression model is free of multicholinerity. From figure 1, it can be seen that the results of the heteroskedasticity test on the scatterplot display of the dependent variable show the spreading points above and below on the Y axis, so it can be concluded that this research model has been free from heteroskedasticity.

From table 4 of the results of data processing using SPSS, the final regression equation model is obtained as equation 2.

$Y = 11.763 + 0.460X_1 + 0.177X_2 + 0.226X_3$2
 The value of the constant is 11.763 indicates that if the variable (X) is 0 (zero) then (Y) is valued at 11.763. The value of the variable regression coefficient (X_1) is 0.460 and is positively marked. This means that any increase of one unit in the variable (X_1) assuming the other variable is fixed, it will increase the variable (Y) by 0.460. The value of the variable regression coefficient (X_2) is 0.177 and is positively marked. This means that any increase of one unit in the variable (X_2) assuming the other variable is fixed, it will increase the variable (Y) by 0.177. The value of the variable regression coefficient (X_3) is 0.226 and is positively marked. This means that any increase of one unit in the

Table 3. Reability Test Results

Item	Cronbach's Alpha	Information
Taxpayer Compliance	0.655	Realibel
Tax Knowledge	0.775	Realibel
Tax Sanctions	0.760	Realibel
Quality of Tax Services	0.714	Realibel

Source: SPSS 26, 2022 Output Data

Table 4. Multiple Linear Regression Analysis

Type	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	11.763	1.740		6.759	0.000
Tax Knowledge	0.460	0.089	0.492	5.174	0.000
Tax Sanctions	0.177	0.081	0.206	2.195	0.031
Quality of Tax Services	0.226	0.070	0.250	3.216	0.002

a. Dependent Variable: Taxpayer Compliance

Source: Output Data 2022

variable (X_j) assuming the other variable is fixed, it will increase the variable (Y) by 0.226.

Known table t values at a significance level of 5% = 0.05 can be known as follows: The value of t of the table with the number of samples (n) = 85 the number of free variables (k) = 3, the degree of significance of 5% or 0.05. And the result is 1,9893 (on t-table), so inferrable hypothesis decisions is the significance value of Tax Knowledge is $0.000 \leq 0.05$ with a t count of $5.174 > t$ table 1.9893. Thus the formulated hypothesis 1 is accepted with the results of Tax Knowledge having a significant effect on Taxpayer Compliance. The significance value of the Tax Penalty is $0.031 \leq 0.05$ with a calculated t of $2.195 > t$ table 1.9893. Thus the formulated hypothesis 2 is accepted with the results of Tax Sanctions having a significant effect on Taxpayer Compliance. The significance value of Tax Service Quality is $0.002 \leq 0.05$ with a t count of $3.216 > t$ table 1.9893. Thus the hypothesis 3 formulated is accepted with the results of the Quality of Tax Services has a significant effect on Taxpayer Compliance.

Coefficient of determination (R²) that indicates the percentage of influence of the independent variable on the dependent variable. The percentage indicates how much an independent variable can explain its dependent variable. Based on the data processing carried out, the following results are obtained the value of R Square is 0.709 thus it can be concluded that variable Taxpayer Compliance can be explained by variable Quality of Tax Services, Tax Sanctions, Tax Knowledge of 70.9% while the remaining 29.1 % is explained by other variables not observed in this study.

Effect of Tax Knowledge on Taxpayer Compliance

According to the results of the t-test, it was found that tax knowledge has a significant influence on taxpayer compliance, as evidenced by the t-value of 5.174, which is greater than the t-table value of 1.9893. Additionally, the p-value (sig) is 0.000, indicating that it is less than the standard alpha level of 0.05. Therefore, the first hypothesis that tax knowledge has a positive effect on the compliance of social media influencer taxpayers in Riau province was supported.

This finding is consistent with previous research conducted by Nafiah et al. (2021) and Dewi et al. (2020), which also found that tax knowledge positively affects taxpayer compliance. This relationship is explained by the Theory of Planned Behavior, which posits that a person’s behavior or attitude is influenced by their confidence in meeting the expectations of others (normative beliefs) and their motivation to do so. If taxpayers have knowledge of the functions and benefits of paying taxes, as well as the procedures for doing so, they will be more motivated to pay taxes voluntarily.

Tax knowledge encompasses various factors, such as knowledge of general provisions and tax procedures, knowledge of the tax system in Indonesia, and knowledge of the function of taxation. Taxpayers who possess a high level of knowledge in these areas are better equipped to fulfill their tax obligations and minimize errors in filling out and reporting tax returns (SPT), calculating the amount of tax owed, and depositing taxes. Therefore, it is not

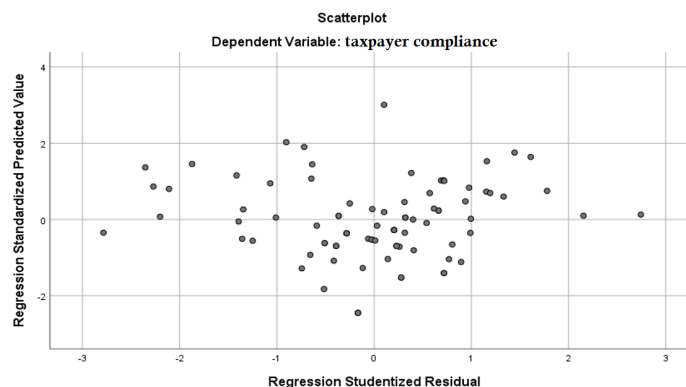


Figure 1. Heteroskedasticity Test Results

surprising that this study found that tax knowledge has a positive and significant impact on taxpayer compliance.

Effect of Tax Sanctions on Taxpayer Compliance

The t-test results showed that the tax penalty variable has a significant influence on taxpayer compliance, with a calculated value of 2.195, which is greater than the t-table value of 1.9893. The p-value (sig) of 0.031 is also less than the standard alpha level of 0.05. Therefore, the second hypothesis stating that tax sanctions have a positive effect on the compliance of social media influencer taxpayers in Riau province was supported.

This finding is consistent with previous research conducted by Nafiah et al. (2021) and Dewi et al. (2020), which also found that tax sanctions positively affect taxpayer compliance. Effective and efficient tax sanctions are necessary to increase taxpayer compliance in fulfilling their tax obligations. These sanctions act as a deterrent for taxpayers who do not comply with tax regulations. Additionally, the Theory of Planned Behavior suggests that control beliefs, such as tax sanctions, can hinder or support behavior. Thus, the implementation of tax sanctions can support and control taxpayers to comply with tax regulations.

Tax sanctions include administrative penalties, such as fines for underpaid taxes and penalties for late filing of the annual tax return, which are included in the notification letter (SPT). By imposing tax sanctions, taxpayers are more likely to comply with their tax obligations. However, it is important to select effective and efficient tax sanctions that consider the capacity and ability of taxpayers so that they do not become overly burdensome. This factor greatly affects the compliance of taxpayers in fulfilling their tax obligations.

Therefore, the results of this study suggest that tax sanctions have a positive and significant impact on taxpayer compliance. By imposing effective and efficient tax sanctions, taxpayers are more likely to comply with tax regulations and fulfill their tax obligations.

Effect of Tax Service Quality on Taxpayer Compliance

According to the results of the t-test, it was found that the variable of quality of tax services had an influence on taxpayer compliance, with a calculated t-test value of 3.216, which is greater than the t-table value of 1.9893, and a p-value (sig) of 0.002, which is less than 0.05. Therefore, the third hypothesis of this study, which stated that the quality of tax services has a positive effect on the compliance of social media influencer taxpayers in Riau province, was accepted.

Previous research by Nafiah et al. (2021) and Sania & Yudianto (2018) supports the idea that the quality of tax services affects taxpayer compliance. Good quality tax services from tax agencies can be an important factor in attracting the attention of taxpayers. This is also consistent with Attribution Theory, which suggests that a person's behavior is influenced by external factors that shape their perception, which in turn affects their actions.

Physical facilities, as well as online tax systems and services provided by competent tax officers, can help increase the level of taxpayer compliance. Tax agencies that provide comfortable physical facilities, respond promptly to complaints and inquiries from taxpayers, and deliver the best service possible, can generate trust and confidence from taxpayers. Taxpayers who trust tax agencies are more likely to comply with their tax obligations. For social media influencers, high-quality tax services are essential in facilitating tax compliance.

The quality of tax services is directly proportional to the level of taxpayer compliance. As the quality of tax services provided by tax agencies increases, so does the level of taxpayer compliance, especially for social media influencers. Therefore, this study confirms that the quality of tax services has a positive relationship and a significant impact on taxpayer compliance.

CONCLUSIONS

Based on the results of the study outlined above, it can be concluded that there is a significant positive influence of tax knowledge, tax sanctions, and the quality of tax services on taxpayer compliance among social media influencers in Riau Province. The better the tax knowledge, the clearer and firmer the tax sanctions, and the better the quality of tax services, the higher the level of compliance among social media influencers in fulfilling their tax obligations.

However, there are several limitations to this study. One limitation is that some social media influencers had little understanding and knowledge of taxation, which led to refusal or fear in filling out the questionnaires. Additionally, the information provided by respondents through questionnaires may not fully represent their actual situation.

Furthermore, this study only used three independent variables, and there may be other factors that can influence taxpayer compliance, such as tax socialization. Many respondents in this study did not fully understand tax regulations and procedures, indicating that tax socialization may affect the level of knowledge and compliance among taxpayers.

Therefore, further research is recommended to include other independent variables that may affect taxpayer compliance, such as tax socialization, to obtain a more comprehensive understanding of the factors that influence compliance among social media influencers in Riau Province.

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