

## THE IMPACT OF SOCIAL MEDIA PERCEPTION ON TAX TRANSPARENCY AND GOVERNANCE

Annisa Fitriani<sup>1</sup>, Yuniati<sup>2\*</sup>, Lisna Lisnawati<sup>3</sup>

<sup>1,2,3</sup> Universitas Muhammadiyah Bandung, Jl. Soekarno Hatta No. 752, Bandung 40614, Indonesia

Email : <sup>1</sup>annisafitriani385@gmail.com, <sup>2</sup>yuniati@umbandung.ac.id\*, <sup>3</sup>lisna.lisnawati@umbandung.ac.id

\*Correspondence Author

### Article Info

Accepted: 10-09-2025

Revised: 15-10-2025

Approved: 30-11-2025

Publish: 30-11-2025

<p><b>Keyword:</b> Tax Avoidance, Pengetahuan Pajak, Keterbukaan Informasi Media Sosial, Kemudahan Akses Pembayaran Pajak, Pajak Kendaraan Bermotor.</p>	<p><b>Dampak Persepsi Media Sosial Terhadap Transparansi dan Tata Kelola Perpajakan</b></p> <p><b>Abstrak</b> Tingkat kepatuhan wajib pajak kendaraan bermotor di Kabupaten Garut masih tergolong rendah, meskipun pemerintah telah menyediakan kemudahan akses dan informasi melalui layanan digital. Salah satu indikasi rendahnya kepatuhan tersebut adalah tingginya jumlah kendaraan yang tidak dan belum melakukan daftar ulang, mengarah pada praktik <i>tax avoidance</i>. Penelitian ini bertujuan untuk mengetahui pengaruh pengetahuan pajak, keterbukaan informasi media sosial dan kemudahan akses pembayaran pajak terhadap <i>tax avoidance</i> wajib pajak kendaraan bermotor di Kecamatan Tarogong Kidul, Kabupaten Garut. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif. Data diperoleh melalui penyebaran kuesioner kepada 100 responden yang dipilih menggunakan teknik <i>purposive sampling</i> dengan rumus Slovin. Analisis data dilakukan menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa secara parsial, pengetahuan pajak tidak berpengaruh signifikan terhadap <i>tax avoidance</i>. Sebaliknya, keterbukaan informasi media sosial dan kemudahan akses pembayaran pajak berpengaruh negatif dan signifikan terhadap <i>tax avoidance</i>. Secara simultan, pengetahuan pajak, keterbukaan informasi media sosial dan kemudahan akses pembayaran pajak berpengaruh signifikan terhadap <i>tax avoidance</i>. Implikasi penelitian ini mencakup perlunya peningkatan edukasi perpajakan, optimalisasi media sosial, pengembangan layanan pembayaran pajak, serta perluasan variabel baru dalam penelitian berikutnya terkait perilaku <i>tax avoidance</i>.</p>
<p><b>Keywords:</b> Tax Avoidance, Tax Knowledge, Social Media Information Disclosure, Ease of Tax Payment Access, Motor Vehicle Tax.</p>	<p><b>Abstract</b> <i>The level of compliance among motor vehicle taxpayers in Garut Regency remains relatively low, despite government efforts to provide easier access and information through digital services. One indication of this low compliance is the high number of vehicles that have not been re-registered, which reflects the practice of tax avoidance. This study aims to examine the effect of tax knowledge, social media information disclosure, and ease of tax payment access on tax avoidance among motor vehicle taxpayers in Tarogong Kidul District, Garut Regency. This research employs a quantitative method with a descriptive approach. Data were collected through questionnaires distributed to 100 respondents selected using purposive sampling based on the Slovin formula. The data were analyzed using multiple linear regression. The results indicate that tax knowledge has no significant effect on tax avoidance when examined in isolation. In contrast, the disclosure of social media information and the ease of accessing tax payment options have a negative and significant impact on tax avoidance. Simultaneously, tax knowledge, social media information disclosure, and ease of access to tax payment have a substantial effect on tax avoidance. The implications of this study include the need to improve tax education, optimize the use of social media, develop accessible tax payment services, and expand the range of variables in future research related to tax avoidance behavior.</i></p>

**How to cite :** Fitriani, A., Yuniati, & Lisnawati, L. (2025). The Impact of Social Media Perception on Tax Transparency and Governance. *JRAMB*, 11(02), 200-212. <https://doi.org/10.26486/jramb.v11i2.4864>



: <https://doi.org/10.26486/jramb.v11i2.4864>

URL : <https://ejournal.mercubuana-yogya.ac.id/index.php/akuntansi/index>

Email : [jramb@mercubuana-yogya.ac.id](mailto:jramb@mercubuana-yogya.ac.id)

## INTRODUCTION

Tax revenue remains a fundamental pillar of national development, serving as the primary source of state income and supporting long-term economic growth (Sugiarto & Martani, 2024). Beyond its fiscal function, taxation plays a significant role in maintaining macroeconomic stability and promoting public welfare (Oladipo et al., 2020). At the regional level, the Motor Vehicle Tax (PKB) represents one of the most important components of locally generated revenue, administered by local governments to finance administrative operations and development programs (Roni et al., 2020). Motor Vehicle Tax is levied on the ownership of motor vehicles, including both two-wheeled and four-wheeled vehicles, and contributes significantly to regional revenue generation (Dian Ananda Putri & Imsar Imsar, 2024; Lisnawati, 2018). As the number of motor vehicles in Indonesia increases steadily each year, challenges associated with taxpayer behavior have also intensified, particularly the tendency to delay or avoid tax obligations.

Tax avoidance in the context of PKB refers to deliberate yet legally permissible actions aimed at delaying or minimizing tax liabilities, most commonly manifested through late renewals or strategic postponements of payment (Fatimah et al., 2022; Manurung et al., 2022; Mulya, 2025). Although such actions do not violate formal regulations, they undermine the efficiency of regional tax administration and pose risks to fiscal stability by reducing the timeliness of revenue realization. This issue is particularly evident in Garut Regency, where SAMSAT data from April 2025 show that more than 2,600 government vehicles had not renewed their PKB, and approximately 38% of all registered cars fell into categories of vehicles not re-registering (KTMDU) or not yet re-registering (KBMDU) (Karang & Krisiandi, 2025). These figures demonstrate that payment delays continue to be a substantial and persistent problem, posing a significant threat to the government's ability to meet regional development targets. The prevalence of such avoidance behavior underscores the need for a deeper understanding of the factors influencing taxpayers' decisions to postpone PKB obligations.

Motor Vehicle Tax (PKB) constitutes one of the most important sources of regional revenue in Indonesia, making taxpayer behavior a critical determinant of fiscal stability. Despite continuous improvement efforts, PKB avoidance, manifested through intentional payment delays, remains a recurring issue in several regions, including Kecamatan Tarogong Kidul. Existing literature suggests that taxpayer behavior is influenced by cognitive, informational, and technological factors; however, findings remain inconsistent across different local contexts. Attribution Theory provides a foundational lens for understanding how individuals interpret the causes of their tax-related decisions, particularly whether obligations are seen as fair, transparent, and manageable (Heider, 1958; Weiner, 1985). This framework highlights the importance of examining behavioral factors holistically rather than in isolation.

Tax knowledge has long been recognized as an important factor influencing taxpayer behavior, as it equips individuals with an understanding of regulations, procedures, and sanctions related to PKB obligations. Human Capital Theory views knowledge as an intellectual asset that strengthens rational decision-making, suggesting that well-informed taxpayers are less inclined to delay payments (Becker, 1964; Schultz, 1961). Empirical findings indicate that tax literacy reduces uncertainty and encourages more responsible behavior (Nurfebrianti et al., 2024; Yaniko, 2018). Similar evidence suggests that a greater understanding contributes to improved compliance (Ernawati et al., 2019). However, several studies reveal that knowledge does not always translate into compliant actions, particularly when taxpayers face financial pressures or competing priorities (Dalimunthe, 2020; Matshona et al., 2024). These inconsistencies suggest that tax knowledge may interact with other behavioral determinants, such as social media information disclosure and ease of tax payment, in shaping PKB avoidance.

Social media has become an essential medium for disseminating public information, including updates, deadlines, and circulars related to PKB. In this study, social media information disclosure is grounded in the Technology Acceptance Model (TAM), which emphasizes that individuals adopt digital information channels when they are perceived as valuable and easy to utilize (Davis, 1989). Prior research finds that transparent communication through official platforms helps strengthen trust in public institutions and improve taxpayer awareness (Alvioni et al., 2022; Salsabila & Kumala, 2022). Social media is also capable of expanding outreach and improving the visibility of

PKB-related programs, such as discount periods and mobile service schedules (Rachmahwati, 2022). Nonetheless, disparities in digital literacy and limited engagement with government accounts may weaken the effectiveness of this communication approach.

Ease of access to payment services represents another critical factor that influences whether taxpayers comply or delay their PKB payments. Based on TAM, individuals are more likely to use a system when they perceive it as beneficial and straightforward to operate (Davis, 1989). PKB services such as e-Samsat, mobile banking, retail payment outlets, and drive-thru counters aim to reduce administrative burdens and make tax settlement more efficient (Ardiansyah & Santoso, 2025; Dian Ananda Putri & Imsar Imsar, 2024). Several findings confirm that improved accessibility leads to higher on-time payment rates by minimizing effort and mobility constraints (Nurfebrianti et al., 2024; Wati & Tjahjono, 2023). Nevertheless, technological hesitation, unequal digital infrastructure, and unfamiliarity with online platforms may prevent some taxpayers from utilizing these services optimally.

Considering these theoretical and empirical insights, the present study makes a novel contribution in several aspects. First, it focuses specifically on tax avoidance in the context of PKB, a topic that remains underexplored in regional taxation literature, which tends to emphasize general taxpayer compliance. Second, the study integrates three behavioral antecedents: tax knowledge, social media information disclosure, and ease of access into a single analytical model, offering a more holistic understanding of PKB avoidance behavior. Third, the study combines Attribution Theory, Human Capital Theory, and the Technology Acceptance Model to develop a multidimensional framework that provides a more comprehensive explanation of taxpayer decision-making. Finally, this research examines taxpayers in the Tarogong Kidul District, a region with unique demographic characteristics and varying levels of technological adoption, providing localized insights that differ from those of previous broader studies.

Accordingly, the primary objective of this study is to empirically examine the influence of tax knowledge, social media information disclosure, and ease of access to payment, both individually and jointly, on PKB tax avoidance among taxpayers in Tarogong Kidul. By addressing existing research gaps and integrating multiple theoretical perspectives, this study aims to provide comprehensive insights that can guide improvements in regional PKB administration and taxpayer engagement strategies.

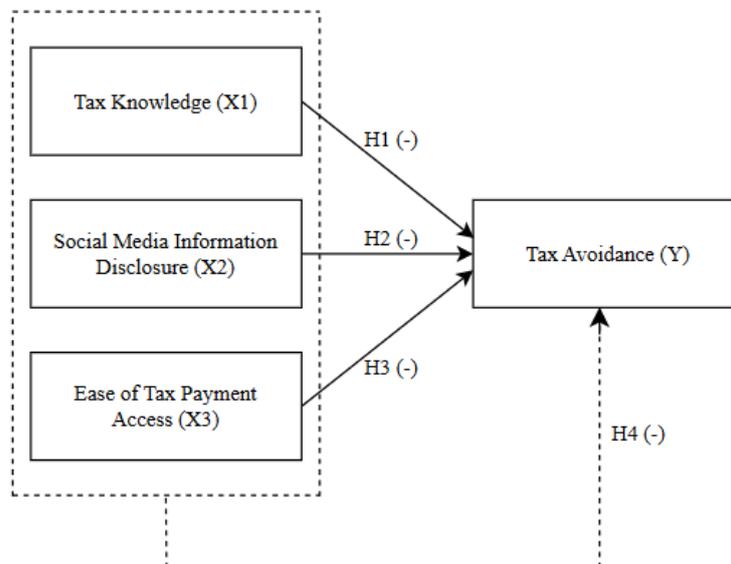


Figure 1. Frame of Mind

## METHOD

This study employs a quantitative method with a descriptive approach to systematically analyze the influence of variables. The research object comprises motor vehicle taxpayers registered at the Garut SAMSAT, specifically those residing in the Tarogong Kidul District. The population consists of 461,954 taxpayers as of April 2025. A sample of 100 respondents was selected using purposive

sampling, with the sample size determined by Slovin's formula. Primary data were collected through a questionnaire distributed via Google Forms.

The independent variables in this study are Tax Knowledge (X1), Social Media Information Disclosure (X2), and Ease of Tax Payment Access (X3), whereas the dependent variable is Tax Avoidance (Y). All variables were measured using a 1–5 Likert scale based on indicators relevant for assessing understanding, information transparency, payment accessibility, and tax avoidance behavior. The indicators used in the study are presented in the following tables, which represent the operational definitions of the variables based on established theories and previous empirical findings.

**Table 1.** Variable Operationalization

Variable	Definition	Indicator
Tax Knowledge (X1)	Tax knowledge refers to the taxpayer's understanding of tax information, regulations, rights, and obligations, which serves as a basis for accurately fulfilling tax obligations.	<ol style="list-style-type: none"> <li>1. Understanding of general provisions and tax procedures</li> <li>2. Understanding of the function of taxation</li> <li>3. Understanding of the taxation system in Indonesia</li> </ol>
	(Carolina, 2009; Matshona et al., 2024; Nurfebrianti et al., 2024)	(Nurfebrianti et al., 2024)
Social Media Information Disclosure (X2)	Social media information disclosure refers to the delivery of clear, transparent, and easily accessible information through social media platforms to foster participation, communication, and trust between the government and the public.	<ol style="list-style-type: none"> <li>1. Attractiveness of social media content</li> <li>2. Clarity and completeness of information</li> <li>3. Ease of access and availability of information</li> <li>4. Transparency of processes and information updates</li> </ol>
		(Rachmahwati, 2022; Salsabila & Kumala, 2022)
Ease of Tax Payment Access (X3)	Ease of tax payment access refers to a condition in which the payment process is simplified, making it more practical, efficient, and free from difficulties or burdens for taxpayers.	<ol style="list-style-type: none"> <li>1. Accessibility of payment locations and availability of services</li> <li>2. Organized and orderly service system</li> <li>3. Simple or practical procedures and payment processes</li> </ol>
	(Ardiansyah & Santoso, 2025; Ridhotin, 2022)	(Wati & Tjahjono, 2023)
Tax Avoidance (Y)	Tax avoidance refers to the legal effort by taxpayers to reduce their tax burden by exploiting gaps or weaknesses in tax regulations without violating applicable laws.	<ol style="list-style-type: none"> <li>1. Lower payment of taxes</li> <li>2. Postponement of tax payments</li> <li>3. Avoidance of actual taxable profits</li> </ol>
	(Hutagaol, 2007; Pohan, 2013; Suandy, 2016)	(Manurung et al., 2022)

The collected data were analyzed using SPSS, starting with validity and reliability tests to ensure the appropriateness of the research instruments. Subsequently, classical assumption tests, including those for normality, multicollinearity, and heteroscedasticity, were conducted, followed by multiple linear regression analysis to identify both partial and simultaneous effects among the variables. Hypothesis testing was performed using the t-test to examine the partial effect of each

independent variable on tax avoidance, and the F-test to determine the simultaneous significance of the independent variables. The results are expected to provide a comprehensive overview of the factors influencing motor vehicle taxpayers' tax avoidance behavior in Tarogong Kidul, Garut Regency.

## RESULT AND DISCUSSION

### Result

#### Descriptive Statistics

**Table 2. Descriptive Statistics**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Avoidance (Y)	100	3	13	5.49	2.325
Tax Knowledge (X1)	100	4	15	12.72	2.030
Social Media Information Disclosure (X2)	100	6	20	16.99	2.596
Ease of Tax Payment Access (X3)	100	4	15	12.89	2.039
Valid N (listwise)	100				

**Source:** SPSS Processed Data, 2025

The descriptive analysis of 100 respondents shows that the Tax Avoidance variable (Y) has an average score of 5.49 with a standard deviation of 2.325, and values ranging from 3 to 13. This indicates that the level of tax avoidance among motor vehicle taxpayers falls within the low to moderate category, with noticeable variations in behavior across respondents. Meanwhile, the Tax Knowledge variable (X1) has an average score of 12.72 and a standard deviation of 2.030, with minimum and maximum values of 4 and 15, respectively. These results suggest that most respondents possess relatively high tax knowledge, reflected by the narrow dispersion of data. However, this level of knowledge does not fully guarantee a lower tendency toward tax avoidance.

Furthermore, the Social Media Information Disclosure variable (X2) records the highest average score, at 16.99 with a standard deviation of 2.596, and values ranging from 6 to 20. This finding suggests that respondents have a powerful perception of the openness and availability of tax-related information disseminated through social media, although considerable variation remains in individual perceptions. The Ease of Tax Payment Access variable (X3) has an average score of 12.89 with a standard deviation of 2.039, and values ranging from 4 to 15, suggesting that the majority of respondents perceive the motor vehicle tax payment system as highly accessible with relatively homogeneous evaluations.

Overall, these results demonstrate that social media information disclosure and convenient tax payment services are more appreciated by taxpayers compared to tax knowledge. This suggests that external factors, particularly transparency and service accessibility, play a significant role in shaping taxpayer behavior related to tax avoidance.

#### Validity Test

**Table 3. Validity Test**

Variable	Item	r <sub>count</sub>	Information
Tax Knowledge (X1)	X1.1	0.863	Valid
	X1.2	0.794	Valid
	X1.3	0.868	Valid
Social Media Information Disclosure (X2)	X2.1	0.823	Valid
	X2.2	0.886	Valid
	X2.3	0.743	Valid
	X2.4	0.861	Valid
Ease of Tax Payment Access (X3)	X3.1	0.825	Valid
	X3.2	0.892	Valid

	X3.3	0.789	Valid
Tax Avoidance (Y)	Y.1	0.809	Valid
	Y.2	0.800	Valid
	Y.3	0.677	Valid

Source: SPSS Processed Data, 2025

Based on the output, all items in the tax knowledge, social media information disclosure, ease of tax payment access, and tax avoidance variables demonstrated correlation values above the r-table (0.1966) threshold, indicating that all measurement items were valid and capable of representing their respective constructs.

### Reliability Test

**Table 4.** Reliability Test

Variable	Cronbach Alpha	Information
Tax Knowledge (X1)	0.785	Reliable
Social Media Information Disclosure (X2)	0.847	Reliable
Ease of Tax Payment Access (X3)	0.785	Reliable
Tax Avoidance (Y)	0.621	Reliable

Source: SPSS Processed Data, 2025

Cronbach's Alpha was used to assess internal consistency, with values above 0.60 indicating acceptable reliability. The output revealed that all variables achieved Cronbach's Alpha above the threshold, meaning that the entire research instrument demonstrated strong reliability.

### Normality Test

**Table 5.** Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.86858760
Most Extreme Differences	Absolute	.099
	Positive	.099
	Negative	-.048
Test Statistic		.099
Asymp. Sig. (2-tailed)		.017 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.	.265 <sup>d</sup>
	99% Confidence Interval	
	Lower Bound	.254
	Upper Bound	.277

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

Source: SPSS Processed Data, 2025

The Kolmogorov-Smirnov result indicated that the residuals were normally distributed. The significance value exceeded 0.05, confirming that the regression model met the assumption of normality.

### Multicollinearity Test

**Table 6.** Multicollinearity Test

Model	Coefficients <sup>a</sup>	
	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Tax Knowledge (X1)	.621	1.610
Social Media Information Disclosure (X2)	.417	2.398
Ease of Tax Payment Access (X3)	.513	1.948

a. Dependent Variable: Tax Avoidance (Y)

Source: SPSS Processed Data, 2025

Multicollinearity was evaluated using tolerance and VIF values. All variables showed tolerance values greater than 0.10 and VIF values below 10, confirming the absence of multicollinearity.

### Heteroscedasticity Test

**Table 7.** Heteroscedasticity Test

Model	Coefficients <sup>a</sup>
	Sig.
(Constant)	.011
Tax Knowledge (X1)	.952
Social Media Information Disclosure (X2)	.648
Ease of Tax Payment Access (X3)	.767

Source: SPSS Processed Data, 2025

The heteroscedasticity test demonstrated that the significance values for all independent variables were above 0.05. This indicates that heteroscedasticity was not present, and the regression model had constant variance.

### Multiple Linear Regression Analysis

**Table 8.** Multiple Linear Regression Analysis

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	15.271	1.439		10.615	.000
Tax Knowledge (X1)	-.031	.119	-.027	-.258	.797
Social Media Information Disclosure (X2)	-.265	.114	-.296	-2.328	.022
Ease of Tax Payment Access (X3)	-.379	.131	-.333	-2.906	.005

a. Dependent Variable: Tax Avoidance (Y)

Source: SPSS Processed Data, 2025

The multiple linear regression equation obtained from the analysis is as follows:

$$Y = 15.271 - 0.031X_1 - 0.265X_2 - 0.379X_3 + e$$

The constant value of 15.271 indicates that if Tax Knowledge (X<sub>1</sub>), Social Media Information Disclosure (X<sub>2</sub>), and Ease of Tax Payment Access (X<sub>3</sub>) are assumed to be absent or equal to zero, the predicted level of tax avoidance is 15.271. This means that there is a baseline level of tax avoidance even when the independent variables have no influence. Therefore, the constant serves as the starting point of the regression model.

Furthermore, the regression coefficients of all three independent variables show negative directions. The coefficient for Tax Knowledge ( $X_1$ ) is  $-0.031$ , meaning that a one-point increase in tax knowledge reduces tax avoidance by 0.031 points. The coefficient for Social Media Information Disclosure ( $X_2$ ) is  $-0.265$ , indicating that a one-point increase in information disclosure through social media results in a 0.265-point decrease in tax avoidance. Meanwhile, the coefficient for Ease of Tax Payment Access ( $X_3$ ) is  $-0.379$ , showing that a one-point increase in access convenience lowers tax avoidance by 0.379 points.

Overall, the negative coefficients demonstrate that all three independent variables are inversely related to tax avoidance. This implies that the better the tax knowledge, the more transparent the information shared through social media, and the easier the access to tax payment services, the lower the level of tax avoidance among taxpayers.

**Partial Test (t-Test)**

**Table 9.** Partial Test (t-Test)

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	15.271	1.439		10.615	.000
Tax Knowledge (X1)	-.031	.119	-.027	-.258	.797
Social Media Information Disclosure (X2)	-.265	.114	-.296	-2.328	.022**
Ease of Tax Payment Access (X3)	-.379	.131	-.333	-2.906	.005**

a. Dependent Variable: Tax Avoidance (Y)  
 \*\* Sig. < 0,05 (signifikan)

Source: SPSS Processed Data, 2025

The results of the partial t-test indicate that the Tax Knowledge variable ( $X_1$ ) does not have a significant effect on tax avoidance, as evidenced by a t-value lower than the t-table value ( $-0.258 < 1.985$ ) and a significance level of 0.797, which is greater than 0.05. In contrast, Social Media Information Disclosure ( $X_2$ ) has a negative and significant effect on tax avoidance, evidenced by a t-value greater than the t-table value ( $-2.328 > 1.985$ ) and a significance level of  $0.022 < 0.05$ . This suggests that the more transparent the information provided through social media, the lower the tendency for taxpayers to engage in tax avoidance. Similarly, Ease of Tax Payment Access ( $X_3$ ) also shows a negative and significant effect, with a t-value greater than the t-table value ( $-2.906 > 1.985$ ) and a significance level of  $0.005 < 0.05$ , meaning that the easier the access to tax payment services, the lower the likelihood of tax avoidance.

**Simultaneous Test (F-Test)**

**Table 10.** Simultaneous Test (F-Test)

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	189.320	3	63.107	17.526	.000 <sup>b</sup>
Residual	345.670	96	3.601		
Total	534.990	99			

a. Dependent Variable: Tax Avoidance (Y)  
 b. Predictors: (Constant), Tax Knowledge (X1), Social Media Information Disclosure (X2), Ease of Tax Payment Access (X3)

Source: SPSS Processed Data, 2025

The value of  $F_{count} > F_{table}$  ( $17.526 > 3.091$ ) and a significance value of  $0.000 < 0.05$  indicate that the independent variables Tax Knowledge ( $X_1$ ), Social Media Information Disclosure ( $X_2$ ), and

Ease of Tax Payment Access (X3) simultaneously have a significant influence on Tax Avoidance (Y).

**Coefficient of Determination (R<sup>2</sup>)**

**Table 11.** Coefficient of Determination (R<sup>2</sup>)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.595 <sup>a</sup>	.354	.334	1.898

a. Predictors: (Constant), Tax Knowledge (X1), Social Media Information Disclosure (X2), Ease of Tax Payment Access (X3)

**Source:** SPSS Processed Data, 2025

The R Square value of 0.354 shows that 35.4% of the variation in tax avoidance behavior among motor vehicle taxpayers in Tarogong Kidul District, Garut Regency, can be explained by the three independent variables: Tax Knowledge (X1), Social Media Information Disclosure (X2), and Ease of Tax Payment Access (X3). Meanwhile, the Adjusted R Square value of 0.334 emphasizes that, after adjusting for the number of variables and sample size, the model is still able to explain 33.4% of the variation in tax avoidance. The remaining 64.6% is influenced by other factors outside the regression model that were not examined in this study.

**Discussion**

**The Effect of Tax Knowledge on Tax Avoidance**

The findings of this study indicate that tax knowledge alone does not significantly reduce PKB tax avoidance among motor vehicle taxpayers in Tarogong Kidul. Although Human Capital Theory posits that individuals with greater knowledge behave more rationally in fulfilling their obligations (Becker, 1964; Schultz, 1961), field observations reveal otherwise. Many taxpayers report understanding PKB rules, sanctions, and renewal procedures. However, they continue to postpone payments due to financial pressures, seasonal income fluctuations, or the perception that PKB is a low-priority expense. This discrepancy between theoretical expectations and practical behavior underscores that avoidance is shaped more by situational realities than by literacy. Similar tendencies have been documented in previous studies, reinforcing the relevance of these findings. Dalimunthe (2020) reported that taxpayers may continue to avoid or delay payments despite having adequate tax knowledge when faced with competing financial needs, suggesting that financial constraints often outweigh cognitive awareness. Matshona et al. (2024) likewise highlighted that cognitive understanding does not automatically translate into compliant actions, particularly when tax obligations are perceived as burdensome or secondary compared to other household expenses.

These studies emphasize that avoidance is not simply a matter of ignorance but rather a behavioral response to broader economic and social pressures. Therefore, improving taxpayer literacy without simultaneously enhancing accessibility and communication may not be sufficient to reduce PKB avoidance in Tarogong Kidul. Situational and behavioral factors such as income stability, cultural norms of postponement, and competing financial priorities play a more dominant role in shaping taxpayer decisions. Taxpayers with unstable or seasonal income may prioritize immediate needs over PKB obligations, while cultural practices of delaying payments reinforce avoidance patterns. Addressing these drivers through integrated strategies that combine education, service accessibility, and transparent communication is essential not only to reduce avoidance but also to foster sustainable compliance in the long term.

**The Effect of Social Media Information Disclosure on Tax Avoidance**

The empirical evidence from this study suggests that social media information disclosure plays a significant role in reducing tax avoidance among motor vehicle taxpayers in Tarogong Kidul. Taxpayers are increasingly relying on diverse digital communication channels, including SAMSAT's Instagram updates, WhatsApp broadcasts, online announcements, and other government-related platforms, to access timely information about PKB deadlines, discount programs, and service procedures. When information is delivered with clarity and consistency,

taxpayers feel more guided and demonstrate greater willingness to fulfill their obligations on time, thereby reducing the tendency to delay payments. Anchored in the Technology Acceptance Model (TAM), the findings highlight that perceived usefulness and ease of understanding provided through social media strongly influence taxpayers' behavioral intentions. TAM posits that individuals are more likely to act when the information they receive is accessible, easy to process, and practically helpful in facilitating decision-making (Davis, 1989). In this context, social media functions as a digital support mechanism that simplifies the information search process, reduces uncertainty, and enables taxpayers to navigate PKB obligations more efficiently. These mechanisms underscore the importance of communication strategies that not only inform but also encourage compliance through enhanced trust and convenience.

The results are consistent with prior studies emphasizing the role of digital communication in shaping public compliance behavior. Alvioni et al. (2022) reported that digital information systems enhance public engagement with government services, while Salsabila and Kumala (2022) demonstrated that transparent social media communication increases perceived usefulness and compliance intentions. Similarly, Rachmahwati (2022) found that clear online communication improves public understanding of administrative requirements. In practice, taxpayers in Tarogong Kidul often noted that delays in PKB payments occurred due to a lack of accurate or updated information. Following improvements in the frequency and clarity of social media announcements, many taxpayers reported feeling more prepared and less hesitant to make on-time payments. This suggests that when social media information disclosure aligns with TAM principles, usefulness, and ease of comprehension, it becomes a powerful driver in reducing PKB tax avoidance.

### **The Effect of Ease of Tax Payment Access on Tax Avoidance**

This study demonstrates that the ease of access to PKB payment services significantly reduces tax avoidance among taxpayers in Tarogong Kidul. Many taxpayers previously postponed payments due to long queues, limited operating hours, or the need to travel to SAMSAT offices. With the introduction of alternative payment channels such as e-Samsat, mobile banking, retail store counters, and drive-thru services, these barriers have been substantially lowered, encouraging more timely payments and reducing avoidance behavior. Grounded in the Technology Acceptance Model (TAM), the findings indicate that taxpayers are more willing to fulfill their obligations when they perceive payment systems as convenient, easy to use, and beneficial (Davis, 1989). When PKB services are accessible through familiar platforms, such as minimarket counters or mobile banking apps, taxpayers face fewer psychological and logistical obstacles. The reduced effort required to complete payments minimizes tendencies to delay or avoid obligations, showing that accessibility directly influences behavioral intentions toward compliance.

These results are consistent with previous studies that highlight the importance of service accessibility in shaping taxpayer behavior. Wati and Tjahjono (2023) confirmed that accessible payment services drive taxpayers to pay earlier and reduce procrastination, while Nurfebrianti et al. (2024) found that digital PKB services improve convenience and support compliance among younger taxpayers. Ardiansyah and Santoso (2025) emphasized that ease-of-access programs significantly increase PKB adherence in regional contexts, and Dian Ananda Putri & Imsar (2024) demonstrated that improvements in payment channels strengthen local revenue by reducing delays. Field evidence further supports these insights, as taxpayers often noted that being able to pay PKB through nearby minimarkets or mobile banking eliminated time and mobility constraints. This demonstrates that ease of access, when aligned with TAM principles of usefulness and simplicity, serves as an effective strategy for reducing PKB tax avoidance and promoting sustainable compliance.

### **The Influence of Tax Knowledge, Social Media Information Disclosure, and Ease of Tax Payment Access on Tax Avoidance**

This research shows that tax knowledge, social media information disclosure, and ease of access collectively contribute to reducing PKB tax avoidance when considered simultaneously. Although tax knowledge alone does not strongly influence taxpayer behavior, the combination of understanding, clear digital communication, and convenient service access creates conditions that support more responsible decision-making. When these elements interact, taxpayers are less likely

to postpone payments, as both informational clarity and service accessibility reduce the barriers that typically encourage avoidance. The combined effect of these variables is consistent with research that highlights taxpayers often require both clarity and convenience to fulfill their PKB obligations. Dalimunthe (2020) found that taxpayers are more willing to comply when administrative processes are simple and information about obligations is easily accessible. Yaniko (2018) emphasized that behavioral responses are shaped not only by knowledge but also by how easily taxpayers can act on that knowledge, particularly when service access is supportive. These findings align with theoretical perspectives suggesting that cognitive, informational, and technological factors interact to influence taxpayer behavior, thereby reducing avoidance tendencies.

Evidence from the field further reflects this synergy. Taxpayers who understood PKB regulations, received timely digital reminders, and had access to easy payment channels exhibited significantly lower tendencies to delay payments. This pattern suggests that reducing PKB tax avoidance requires an integrated approach that combines education, transparent communication, and accessible services to effectively shape taxpayer behavior in regional contexts, such as Tarogong Kidul. In conclusion, when these elements operate together, they not only minimize the psychological and practical barriers that drive avoidance but also foster a more consistent pattern of compliance.

## CONSLUSION

The results of the study indicate that partial tax knowledge has no significant effect on tax avoidance. In contrast, the disclosure of social media information and the ease of access to tax payments have a negative and significant impact on suppressing tax avoidance practices. Simultaneously, all three independent variables were found to have a significant influence on tax avoidance among motor vehicle taxpayers in Tarogong Kidul District, Garut Regency. These findings emphasize the importance of optimizing information transparency through social media and simplifying the tax payment system as strategies to increase compliance. This study implies that the local government, in collaboration with the Garut Tax Office (SAMSAT), should strengthen public communication strategies through social media and simplify payment services to make them more accessible to the public. These efforts are believed to increase taxpayer compliance and suppress tax avoidance practices more effectively. For future research, it is recommended that other variables, such as tax morality, quality of public services, or socio-economic factors, be added to obtain a more comprehensive understanding of taxpayer behavior.

## BIBLIOGRAPHY

- Alvioni, A. T., Darto, & Bonti. (2022). Keterbukaan informasi publik di Dinas Komunikasi Informatika dan Statistik Kabupaten Bandung Barat. *JANE (Jurnal Administrasi Negara)*, 14(1), 152–160.
- Ardiansyah, A. Y., & Santoso, E. B. (2025). The Effect of the Motor Vehicle Tax Abolishment and Payment Ease Program on Taxpayer Compliance (West Surabaya Samsat). *Indonesian Interdisciplinary Journal of Sharia Economics (IJSE)*, 8(1), 3034–3049. <https://doi.org/https://doi.org/10.31538/ijse.v8i2.6129>
- Becker, G. S. (1964). *Human Capital: A Theoretical and Empirical Analysis, with Special Reference to Education*. Columbia University Press.
- Carolina, V. (2009). *Pengetahuan Pajak*. Salemba Empat.
- Dalimunthe, I. (2020). *Pengaruh Pengetahuan Informasi, Prinsip Moral, Penghasilan Terhadap Kecenderungan Penghindaran Pajak Pada Samsat Medan Selatan*. Universitas Muslim Nusantara Al Washliyah.
- Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly*, 13(3), 319–340.

- Dian Ananda Putri, & Imsar Imsar. (2024). Analisis Strategi Peningkatan Penerimaan Pajak Kendaraan Bermotor Pada Samsat Kota Sibolga. *Inisiatif: Jurnal Ekonomi, Akuntansi dan Manajemen*, 3(1), 358–367. <https://doi.org/10.30640/inisiatif.v3i1.2169>
- Ernawati, E., Yuniati, Y., & Rustandi, R. (2019). Pengaruh pengetahuan pajak dan kepemilikan NPWP terhadap kepatuhan wajib pajak orang pribadi melalui religiusitas sebagai variabel intervening. *Jurnal Manajemen, Ekonomi dan Akuntansi*, 3(2), 121–133. <https://doi.org/10.31955/mea.vol3.iss2.pp12.1-133>
- Fatimah, A., & Ibrahim, C. (2022). *The Effect of Education, Income, Lifestyle, and Taxation Sanctions On The Awareness of Motor Vehicle Taxpayers in Sidenreng Rappang District*. 05(02), 250–257.
- Heider, F. (1958). *The Psychology of Interpersonal Relations*. Wiley.
- Hutagaol, J. (2007). *Perpajakan Internasional*. Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia.
- Karang, A. M., & Krisiandi. (2025). Samsat: 2.600 lebih kendaraan bermotor Pemkab Garut belum bayar pajak. In *Kompas.com*. <https://bandung.kompas.com/read/2025/04/14/180357078/samsat-2600-lebih-kendaraan-bermotor-pemkab-garut-belum-bayar-pajak>
- Lisnawati, L. (2018). Pengaruh Potensi Pajak Daerah Terhadap Pendapatan Asli Daerah (PAD) dan Kapasitas Fiskal Di Kabupaten/Kota Di Jawa Barat. *Jurnal Akuntansi Bisnis dan Ekonomi*, 4(2), 1249–1262.
- Manurung, P. A. T., Sriwiyanti, E., & Saragih, M. (2022). Pengaruh Tarif Pajak Progresif Pajak Kendaraan Bermotor terhadap Tax Avoidance. *Jurnal Ilmiah Akuntansi (JIA)*, 4(2). <https://doi.org/10.36985/jia.v4i2.436>
- Matshona, Z., Sibanda, M., & Phesa, M. (2024). Tax Knowledge and Tax Behaviour of Individual Taxpayers in South Africa: A Scoping Review. *International Journal of Economics and Financial Issues*, 14(5), 299–316. <https://doi.org/10.32479/ijefi.16149>
- Mulya, A. (2025). Tax Avoidance in Indonesia: What Foreigners Need to Know. In *InvestinAsia*. <https://investinasia.id/blog/tax-avoidance-in-indonesia/>
- Nurfebrianti, K., Hidayat, W. W., & Ningrum, E. P. (2024). Pengaruh Pengetahuan Perpajakan, Tingkat Pendapatan, Dan Penerapan E-Samsat Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Pada Mahasiswa Bhayangkara Jakarta Raya. *SENTRI: Jurnal Riset Ilmiah*, 3(3), 1547–1559. <https://doi.org/10.55681/sentri.v3i3.2432>
- Oladipo, O. N., Efuntade, O. O., Ayo, F. T., & Taiwo, C. D. (2020). The Impact of External Debt on Stimulating Economic Growth in Nigeria: Mediating on the Role of Public Sector Financial Management. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3766122>
- Pohan, C. A. (2013). *Manajemen perpajakan: Strategi perencanaan pajak dan bisnis*. PT Gramedia Pustaka Utama.
- Rachmahwati, A. (2022). *Pengaruh Keterbukaan Informasi Melalui Konten Instagram Gubernur Jawa Tengah @ganjar\_pranowo Terhadap Kepercayaan Publik dalam Penanganan Pandemi* [Universitas Islam Negeri Walisongo Semarang]. [https://eprints.walisongo.ac.id/id/eprint/19315/1/Skripsi\\_1906016088\\_Ayu\\_Rachmahwati.pdf](https://eprints.walisongo.ac.id/id/eprint/19315/1/Skripsi_1906016088_Ayu_Rachmahwati.pdf)
- Ridhotin, N. F. (2022). *Pengaruh pemahaman perpajakan, sanksi perpajakan, kemudahan pajak terhadap kepatuhan wajib pajak UMKM*. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4830>
- Roni, Aiti, M., Yenny, E., S., I., & Dwi, H. (2020). Tingkat Penerimaan Pajak Hotel, Pajak Restoran dan Pajak Reklame terhadap Pendapatan Asli Daerah. *Journal of Accounting and Finance (JACFIN)*, 1(1), 37–51. <https://jurnal.umus.ac.id/index.php/jacfin/article/view/313>
- Salsabila, O. D., & Kumala, R. (2022). Efektivitas Penggunaan Media Sosial Dalam Transparansi Perpajakan Sebagai Upaya Peningkatan Kepercayaan Publik (Studi Kasus Wajib Pajak KPP Pratama Cibitung). *Jurnal Ilmu Administrasi Publik*, 2(4), 446–453.

- Schultz, T. W. (1961). Investment in Human Capital. *The American Economic Review*, 51(1), 1–17.
- Suandy, E. (2016). *Perencanaan pajak (Tax planning)*. Salemba Empat.
- Sugiarto, T., & Martani, D. (2024). *Optimalisasi Penerimaan Pajak Melalui Kegiatan Pengawasan Kepatuhan Wajib Pajak*. 8, 4671–4681.
- Wati, K. A., & Tjahjono, H. (2023). Pengaruh Akses Pajak, Pengetahuan Pajak dan Kualitas Pelayanan Pajak terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Samsat Surabaya Barat. *Jurnal Ekonomi dan Bisnis*, 1(3), 45–56.
- Weiner, B. (1985). An attributional theory of achievement motivation and emotion. *Psychological Review*, 92(4), 548–573. <https://doi.org/10.1037/0033-295X.92.4.548>
- Yaniko, W. (2018). *Pengaruh Keadilan Pajak, Pengetahuan dan Pemahaman Pajak Terhadap Praktik Penghindaran Pembayaran Pajak Kendaraan Bermotor di Kota Palembang*. Universitas Katolik Musi Charitas Palembang.