

Effectiveness of Tax Education via Social Media to Increase Generation Z Awareness

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Abstract. This research aims to determine how effective social media is as a tool of tax education to increase awareness of Generation Z taxpayers. This research uses a qualitative descriptive research method. The research subject is Generation Z, with the research object being social media as a means of tax education—data obtained using interviews, observation, and documentation methods. The research results show that social media is viral with Generation Z. Social media as a means of tax education is quite effective because it can help solve tax problems and gain new knowledge. Still, not all people know about these accounts. This account is the author's account, which predominantly contains personal life information. Barriers to tax education via social media include monotonous and not widely distributed content. Efforts can be made to make content more exciting and easy to understand.

Keywords: Taxation, Social Media, Generation Z.

1. Introduction

Indonesia has a population of more than 279 million and a significant potential for tax revenue [1]. Taxes make the most significant contribution to state revenue. Therefore, paying taxes is a critical priority for the government to improve the economy [2]. However, tax compliance in Indonesia is still relatively low. One factor causing low tax compliance is low public knowledge and awareness of the importance of taxes [2]. Tax is a taxpayer's contribution to the state owed by an individual or entity that is coercive based on law without receiving direct compensation. It is used for state needs to ensure the greatest prosperity of the people [3]. State income through taxation is the primary source of state spending and financing in the tax and non-tax sectors [4]. So far, the Direktorat Jendral Pajak (DJP) has made many efforts to increase tax revenues by increasing taxpayer awareness, one of which is through tax education activities [5]. Tax education can increase taxpayer awareness and compliance. It is an effort to provide the general public with knowledge, understanding, and skills related to taxation [6].

Tax Education is every effort and process in developing and increasing the potential of citizens (physical, spiritual, moral, and intellectual) to produce high tax awareness behavior, increase tax knowledge and skills, and increase tax implementation through changes in taxpayers' behavior so that they are encouraged to understand, be able to, be aware, care, and contribute to implementing tax rights and obligations [7]. Tax Education is every effort and process in developing and increasing the potential of citizens (physical, spiritual, moral, and intellectual) to produce high tax awareness behavior, increase knowledge and tax skills, and increase tax compliance through changes in taxpayers' behavior so that they are encouraged to understand, be able to, be aware, care, and contribute to implementing tax rights and obligations [8].

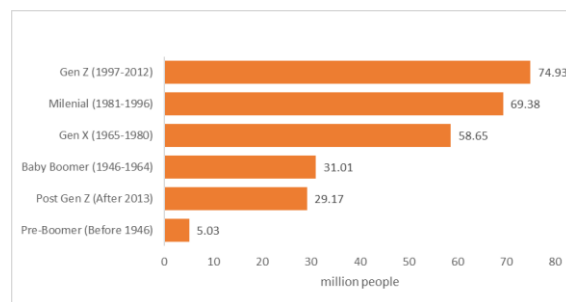


Figure 1. Percentage of Indonesian Population by Generation, 2020.

Tax education plays a vital role in building public awareness, especially for Generation Z, whose population reaches 74.93 million people, or the equivalent of 27.94% of the total population of Indonesia. Generation Z is currently the dominant age group. This provides excellent opportunities for progress and change in the future. In this way, the Direktorat Jenderal Pajak (DJP) and all Indonesian citizens need to think about efforts to educate about taxes, especially Generation Z [9]. Social media is currently effective in educating the public about taxes, especially Generation Z, which has the most social media users [11]. This can be used to inform people about taxation, especially Generation Z, because there is a high opportunity for tax revenue to be distributed to the state.

Tax education activities are focused on three groups: prospective taxpayers, new taxpayers, and registered taxpayers. Therefore, tax education in the future must target Generation Z by utilizing information technology, including Instagram and TikTok, which are both the most popular social media in 2024 [10]. Based on this, the author tries to educate the public, especially Generation Z, on taxes to learn more about social media's effectiveness in tax education. So, the researcher aims to conduct research titled "Effectiveness of Tax Education via Social Media to Increase Generation Z Awareness."

2. Literature Review

a. Basic Tax Theory

Taxes have an essential role in state development and filling the state treasury. Currently, income from tax collection in Indonesia is one of the largest sources of state treasury revenue [11]. With taxes, the government can develop and provide functional public facilities [12]. From an economic point of view, taxes can be interpreted as a transfer of power from the private to the public sector. From a legal perspective, taxes are considered a citizen's obligation to pay taxes [13]. The definition of tax based on Law No. 16 of 2009 concerning General Provisions and Procedures for Taxation states that tax is a mandatory contribution to the state owed by individuals or entities that are coercive based on the law without receiving direct compensation and is used for state needs for the greatest prosperity of the people [3]. Meanwhile, the definition of tax according to S. I. Djajadiningrat is quoted in a book entitled Taxation Theory and Cases. Tax is an obligation to hand over part of one's wealth to the state treasury because of a situation, event, or act that gives a specific position, but not as a sanction, based on the regulations set by the government can be forced. Still, there is no direct reward, and this is for the sake of maintaining the state in general [14].

b. Definition, objectives, and methods of tax education

Definition of Tax Education. Education is providing accurate information to other people, starting from individuals, groups, families, and communities, so they can gain new knowledge that will make them more independent in achieving their goals [15].

Tax Education is every effort and process in developing and increasing the potential of citizens (physical, spiritual, moral, and intellectual) to produce high tax awareness behavior, increase tax knowledge and skills, and increase tax compliance through changes in the behavior of the taxpayer community so that they are encouraged to understand, be capable, aware, caring, and contribute to implementing tax rights and obligations [7].

Objectives of Tax Education. Based on Directorate General of Tax regulation number PER-12/PJ/2021 concerning tax education article 3, tax education activities aim to increase tax awareness through tax knowledge, increase tax knowledge and skills, and increase tax compliance through changes in taxpayers' behavior so that they become more understanding, aware, and concerned about exercising their rights and fulfilling their tax obligations [7].

Methods of Tax Education. Based on the Director General of Taxes regulation number PER-12/PJ/2021 concerning tax education, article 10 paragraph (2) states that the Tax Education activity method consists of:

a. Active direct counseling.

Tax education activities, offline or online, are carried out actively and directly or live-streamed and have identified educational targets.

b. Passive direct counseling.

Tax education activities carried out offline and online are passively carried out by Tax Instructors through picket activities, which take the form of helpdesk and non-helpdesk pickets.

c. One-way indirect counseling.

Tax education activities are carried out via audio and visuals delivered on social media channels and other media where there is no direct interaction with educational targets in the activity and do not have and have identified educational targets, including activities prepare answers and responses to tax consultations and questions from the taxpayer community relating to the implementation of tax provisions.

d. Two-way indirect counseling.

Tax education activities are carried out through audio and visuals delivered on social media channels and other media, where there is direct interaction with educational targets. The activities do not have identified educational targets.

e. Indirect counseling through the contact center and completion of tax administration.

Tax counselors assigned to the contact center carry out tax education activities.

f. Counseling through third parties.

Extension through third parties includes tax awareness, tax volunteers, business development services, and outreach activities through other third parties [7].

c. Generation Z

Generation Z was born and raised with technological advances and has never experienced life without technology. It accounts for 18% of the world's population and was born between 1995 and 2012 [16].

d. Definition and function of social media

Definition of social media. Technological sophistication is increasing, giving rise to the development of innovations that aim to facilitate community activities in various ways [17] Social media is one of the innovations being created and having a significant impact. It is a platform on the internet that allows users to express themselves, interact, collaborate, share, communicate with others, and form virtual social bonds [18].

The function of social media. In its current role, social media has great power in shaping behavioral patterns and various areas of human life. That is why social media works so well [19]. The functions of social media include:

a. Looking for news, information, and knowledge.

Social media contains millions of news, information, and knowledge. Regarding spread, social media is faster than other media, such as television.

b. Entertainment.

Social media can also be used to find entertainment. People create a lot of entertainment on social media for the audience to enjoy.

c. Online communication.

Social media is currently considered effective and efficient because it is straightforward for everyone to access. Therefore, it is widely used to communicate online with users through chats, status sharing, and more.

d. Influence society.

Issues that circulate quickly on social media, such as politics, government, SARA, and others, often trigger various reactions from users. One way to respond is to convey criticism, suggestions, defense, and criticism via social media.

e. Sharing tools.

Social media is like a forum for spreading information from one individual to another, national or international.

e. **Instagram and TikTok Apps**

Instagram App. Instagram is a smartphone application that allows users to share moments through photos and videos. It is no less popular than Twitter. Users can capture and share moments with external audiences [20]. Apart from that, Instagram can also be used as a forum for inspiration and creativity because Instagram has many features, including:

a. Share photos and videos.

Instagram allows users to capture and share special moments through photos and videos. Users can select photos saved in the gallery or record them directly via the Instagram camera. Various editing and filter options enhance content before sharing it with followers.

b. Stories.

Instagram stories are a way to share exciting moments through photos, videos, and even text. They disappear automatically after 24 hours of upload.

c. Story Highlights.

Stories that only exist for 24 hours can be permanently collected by adding them to your Instagram profile's story highlights and categorized according to your desired.

d. Reels.

Features for creating short videos there are various effects, music, and other editing tools.

e. Likes and comments.

Features are created to appreciate shared content or to provide feedback or interaction.

f. Direct Message (DM).

You can also exchange private messages with other users on Instagram, including sending photos, videos, voice notes, GIFTs, and stickers.

g. Explore.

Explore can help users discover new and exciting content based on their interests, location, or even the hashtags they follow.

h. Shopping.

A series of features that allow people to shop easily via photos and videos on Instagram.

i. Broadcast Instagram channel.

Feature that allows users to create private broadcast channels [21].

TikTok App. Released in September 2016 by ByteDance, a Chinese company, TikTok is an innovative application for making creative videos. This platform is very developed and has become booming in Indonesia since 2018, even categorized as a separate application on Google PlayStore [22]. Until now, TikTok continues to add interesting new features. Here are some of the features available on TikTok:

- a. Video and photo recording and uploading.

Unlike existing videos, TikTok's main feature is recording videos directly and evocatively. Users are free to be creative with content. Currently, TikTok also allows users to take and upload photos.
- b. Home page.

Home, better known as FYP, is a feature that centers users' attention. More than just a collection of content, FYP is a window to explore content relevant to users.
- c. Video editing.

TikTok provides various sophisticated editing tools to help users produce videos according to their creations. These features include cropping, reversal, playback, and video speed settings.
- d. Filters and effects.

One of the best parts of TikTok is the many filters and effects you can play with. This application offers stickers, beauty filters, and animations to make videos look even more fantastic.
- e. Voice over.

TikTok also has a voiceover feature.
- f. Live streaming.

TikTok also presents a live broadcast feature, connecting content creators with followers who can interact directly. Users can even send gifts to content creators when they livestream.
- g. Duet.

The duet feature allows users to create Duet videos with other users' content. Two videos will be played side by side, allowing users to collaborate on various tasks, such as singing, dancing, or doing other things together.
- h. Stitch.

Stitch is an interactive feature that allows users to combine video clips from other users' TikTok videos with their videos.
- i. Reply to comments with videos.

Another exciting feature is replying to comments with videos. This feature allows creators to interact more interestingly with their audience.
- j. Comments and interactions.

This feature allows users to interact with other users, share opinions, and engage in discussions. TikTok users can leave comments under the videos they watch. Comments can also include emojis, stickers, or additional text.
- k. Analysis. Videos
TikTok users don't need to bother analyzing videos on their accounts because this application provides a free video analysis feature for videos that users have uploaded.
- l. Direct messages.

TikTok also provides a direct message feature that allows you to communicate directly with other users.
- m. Privacy controls.

TikTok provides privacy controls to its users. Users can choose who can comment, send private messages, and view their videos, which helps them protect their privacy.

n. TikTok Shop.

This feature collaborates with Toko Pedia, allowing users to sell and give TikTok users the products they want.

o. Affiliate TikTok Shop.

TikTok Shop offers an affiliate program that allows its users to become intermediaries in promoting products from other stores. This can generate profits through commissions every time a sale occurs. [23]

f. Taxpayer awareness

Taxpayer awareness can be interpreted as an in-depth understanding of corporate or individual taxpayers regarding the meaning, function, and purpose of the obligation to pay taxes [24]. Therefore, taxpayer awareness is essential to increase taxpayer compliance [25]. The following factors influence taxpayer awareness, including:

a. Lack of tax knowledge.

Taxpayers lack knowledge regarding general provisions and tax procedures.

b. Lack of tax understanding.

Taxpayers do not understand taxation.

c. Tax officer services.

The friendly service of tax officers can also influence taxpayer awareness.

d. Imposition of sanctions on taxpayers.

Sanctions must be imposed on taxpayers who do not pay taxes to provide a deterrent effect and increase tax compliance.

a. Definition and measures of effectiveness

Definition of effectiveness. According to the Big Indonesian Dictionary (KBBI), effectiveness has three meanings. First, it can be interpreted as the existence of effects, consequences, influence, and consequences. Second, it is efficacious or efficacious. Third, it can provide results or benefits. Effectiveness can also be interpreted as a measure of success in achieving goals [26]

Effectiveness is the most crucial element in achieving the goals or objectives that have been set. An activity can be effective if it can achieve its targets or objectives [27].

From the statements above, it can be concluded that effectiveness is a level of success produced in a certain way according to the goals to be achieved. In other words, the more plans are completed, the more effective they are.

Measures of effectiveness. Assessing effectiveness is not straightforward because its meaning can vary depending on the point of view and interpretation [5]. Based on the book entitled "Organizational Effectiveness" written by Steers & Yamin, effectiveness can be measured through:

a. Achievement of objectives.

Achievement is all efforts to achieve goals and must be viewed as a process. Therefore, to guarantee the achievement of the final goal, stages are needed, both in the sense of stages in achieving the parts and in the sense of periodization.

b. Integration.

Integration measures an organization's ability to socialize, build consensus, and communicate with various organizations. It involves a socialization process.

c. Adaptation.

Adaptation is the ability of an organization to adapt to its environment, as seen in Generation Z's use of knowledge of taxation to increase taxpayer awareness. [28]

In this case, the concept of effectiveness is linked to tax education, so what is meant by effectiveness is the level of influence of the content packaged to make taxpayers aware of the taxes provided by the Government and carried out with counseling by third parties.

3. Research Method

This research uses descriptive research methods with a qualitative approach. Qualitative descriptive research presents data objectively without any manipulation. The aim is to provide a complete picture of a phenomenon or to explain a phenomenon that occurs. Qualitative research aims to explore the meaning of social or humanitarian phenomena by creating complete stories from various points of view [29]. The social media used for this research are Instagram and TikTok which use the author's account, the Instagram account @menajlaa, and the TikTok account @ukwnjll with data collection techniques through observation, interviews with Instagram followers (@menajlaa) and TikTok (@ukwnjll), and documentation which is then described by the objectives developed in this research.

4. Result and Discussion

a. Effectiveness of tax education via social media to increase Generation Z awareness

Tax education via social media, Instagram, and TikTok, which third parties or authors carry out, aims to make it easier for the general public, especially Generation Z, to obtain taxation-related information. This education is also carried out to increase understanding and awareness regarding taxation in Generation Z. The target of tax education through social media, Instagram, and TikTok is to reach all people in Indonesia, especially Generation Z, who do not understand taxation.

Analyze insights that influence effectiveness. The author used Instagram Insight and TikTok Insight to collect data on the Instagram account @menajlaa and the TikTok account @ukwnjll. Instagram Insight is Instagram's built-in analytics tool, available on Instagram accounts for businesses. Meanwhile, TikTok Studio is TikTok's built-in analytics tool, available on TikTok accounts for businesses. The data analyzed in this research is taken from Instagram (@menajlaa) and TikTok (@ukwnjll) Insight from 21 May 2024 to 22 June 2024. The following is the data and discussion of related accounts during that period.

Followers analysis

Followers are followers of a social media account.

Instagram

The following is a graph taken from insight data from the Instagram account @menajlaa, with a total of 17,871 followers in the period 21 May – 22 June 2024:

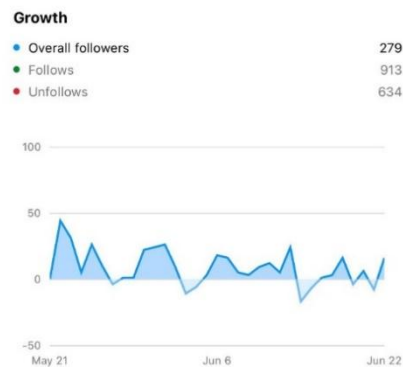


Figure 2. Growth in the number of followers on the @menajlaa Instagram account for the period 21 May – 22 June 2024

Looking at the graph in Figure 2., the peak growth in the number of followers occurred on May 22, 2024, when the @menajlaa account did not upload anything, only me. On the previous date in the evening, the @menajlaa account uploaded tax educational content with the theme of general taxation. Meanwhile, other types of educational content packaged according to TikTok trends did not succeed in creating a spike in the number of new followers.

Apart from that, as many as 913 accounts started following the Instagram account @menajlaa because of the uploaded tax educational content. Also, many accounts unfollowed the Instagram account @menajlaa, as many as 634 accounts.

Top locations



Figure 3. Demographics of followers on the @menajlaa Instagram account for the period 21 May – 22 June 2024

Figure 3 shows the concentration of locations with the most followers on the @menajlaa account. This data was taken from Instagram Insight on June 30, 2024. The most frequent locations were in Jakarta, reaching 17.3%. This surprised the author that all the regions came from outside the author's area, namely Sukabumi. This shows that social media can penetrate the operational boundaries of work areas and open more comprehensive access to information. However, this only displays the top 5 locations, the other 67.3% of which have not been identified. So, the author cannot conclude whether the @menajlaa account has reached the area from Sabang to Merauke.

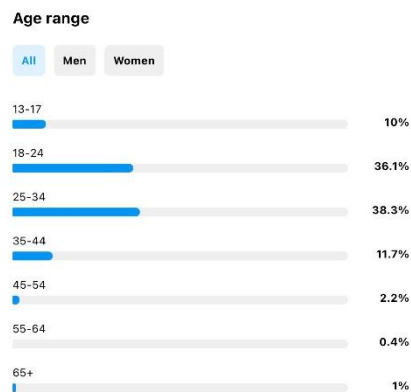


Figure 4. The age range of followers on the @menajlaa Instagram account for the period 21 May – 22 June 2024



Figure 5. Gender of followers on the Instagram account @menajlaa for the period 21 May – 22 June 2024

Based on Figure 5, the age range of @menajlaa's Instagram followers is dominated by Generation Z; this is right on target because the educational videos made are also aimed at Generation Z. @menajlaa's Instagram followers show that the gender is dominated by men, reaching 70.7%.

a. TikTok

The following is a graph taken from insight data from the TikTok account @ukwnjll with several followers 20,754 in the period 21 May – 22 June 2024 (33 days):



Figure 6. Growth in the number of followers on the TikTok account @ukwnjll for the period 21 May – 22 June 2024

Based on Figure 4.5, the growth of followers on the TikTok account @ukwnjll from 21 May 2024 to 22 June 2024 increased by 32 accounts, but the dominant daily decrease in followers reached 197 accounts. This decreased by 14% compared to the previous month.



Figure 7. Demographics of followers on accounts on the TikTok account @ukwnjll for the period 21 May – 22 June 2024

The image is the concentration of locations with the most followers on the TikTok account @ukwnjll. This data was taken from TikTok Studio on June 30, 2024. Like Instagram @menajlaa, the most frequent location is Jakarta, reaching 39.3%. This shows that social media can penetrate the operational boundaries of work areas and open more comprehensive access to information.

However, this only shows the top 5 locations, the other 18.7% whose origin has not been identified. So, the author cannot conclude whether the @menajlaa account has reached the area from Sabang to Merauke.

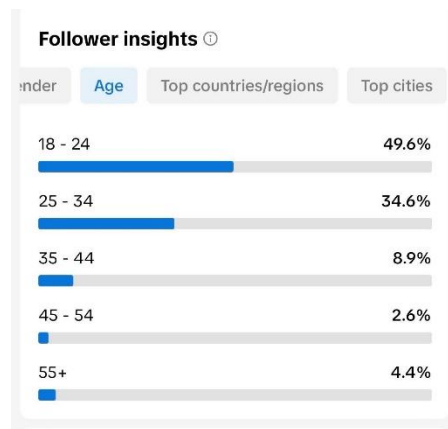


Figure 8. The age range of followers on the TikTok account @ukwnjll for the period 21 May – 22 June 2024

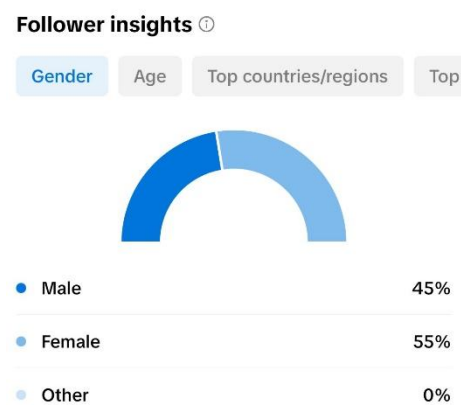


Figure 9. Gender of followers on the TikTok account @ukwnjll for the period 21 May – 22 June 2024

Based on Figure 4.7, knowing the age of TikTok @ukwnjll followers for the period 21 May – 22 June 2024 is right on target because Generation Z dominates it. In contrast to Instagram, the TikTok @ukwnjll account is dominated by 55% women.

2. Reach and Impression analysis

Reach is the number of unique users who view content uploaded from an account in a certain period. Meanwhile, impressions will count the number of times a piece of content is displayed and viewed by users.

a. Instagram



Figure 10. Reach and impressions on Instagram @menajlaa in the period 21 May – 22 June 2024

During the period 21 May—22 June 2024, the number of users who viewed content was dominated by 97.8% non-followers and 2.2% followers. This means that the content that @menajlaa uploaded on Instagram has spread widely to 190,069 accounts and succeeded in attracting the attention of new followers. This shows the effectiveness of the content strategy in reaching a wider audience and significantly increasing account visibility.

Meanwhile, impressions have decreased by 91% compared to the previous month. This means the Instagram account @menajlaa received more impressions last month than when uploading tax educational content.

b. TikTok

There is no feature in TikTok Studio to find outreach and impressions. Therefore, the author cannot conclude due to the limited data.

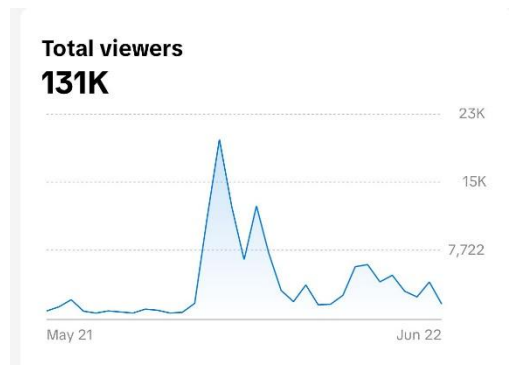


Figure 11. Total viewers on the TikTok account @ukwnjll for the period 21 May – 22 June 2024

Figure 11. shows that the total number of viewers reached 131,000, which jumped on June 4, 2024, with 20,000 viewers after uploading educational content whose packaging followed TikTok trends. However, the number of viewers the next day decreased to the same level as the previous days.

3. Engagement analysis

followers' accounts. To calculate the engagement rate, add up the total likes and comments obtained from all uploaded content, then divide by the total number of followers [30].

a. Instagram

From 21 May—22 June 2024, the @menajlaa account uploaded 17 pieces of tax education content.

Table 1 Engagement data on the @menajlaa Instagram account for the period 21 May – 22 June 2024

Content	Likes	Comments	Followers	ERP
Video 1	73	0	17800	0.004
Video 2	90	2		0.005
Video 3	59	0		0.003
Video 4	47	0		0.003
Video 5	52	3		0.003
Video 6	56	0		0.003
Video 7	26	2		0.002
Video 8	33	1		0.002
Video 9	46	0		0.003
Video 10	18	0		0.001
Video 11	53	3		0.003
Video 12	119	5		0.007
Video 13	16	3		0.001
Video 14	18	0		0.001
Video 15	19	0		0.001
Video 16	29	0		0.002
Video 17	22	0		0.001
Engagement Rate				0.003

The data above show that the engagement rate obtained is quite low, 0.003, which means that if you judge it from the Instagram @menajlaa engagement rate, the content presented is not yet effective.

b. TikTok

The author uploaded the same video content as what was uploaded on Instagram (mirroring), so it can be concluded that the author has uploaded 17 videos of tax education content.

Table 2 Engagement data on the TikTok account @ukwnjll for the period 21 May – 22 June 2024

Content	Likes	Comments	Followers	ERP
Video 1	73	3	20754	0.004
Video 2	26	4		0.001
Video 3	25	0		0.001
Video 4	18	5		0.001
Video 5	14	2		0.001
Video 6	21	0		0.001
Video 7	19	2		0.001

Video 8	17	1	0.001
Video 9	29	3	0.002
Video 10	16	0	0.001
Video 11	14	0	0.001
Video 12	31	2	0.002
Video 13	12	2	0.001
Video 14	11	0	0.001
Video 15	18	0	0.001
Video 16	16	0	0.001
Video 17	10	0	0.000
<i>Engagement Rate</i>			0.001

From the data above, you can see that the engagement rate obtained from TikTok @ukwnjll is quite low, 0.001. This means that if you judge it from Instagram's engagement rate, the content presented is not effective.

According to the previous Indicators that influence effectiveness. According to the last explanation, the indicators that influence effectiveness used in this research [28] Consist of:

a. Achievement of objectives.

Achievement is all efforts to achieve goals and must be viewed as a process. There is a lot of educational content on social media, and even the Directorate General of Taxes educates the public through social media. With this research, the author examines the effectiveness of tax education on social media when using a third party (the author). While the author was conducting education via social media, it turned out that there were still many people who were unfamiliar with taxes, judging from comments or conveying messages via social media to the author.

For this reason, the author is looking for strategies to create educational content while approaching followers and non-followers, especially those with difficulties with tax matters. Another strategy is that the author presents different content packages so the audience does not get bored with monotonous educational content. The author also presents exciting content that is currently trending by relating this to taxation to achieve the goal of tax education.

Researchers created this educational content for approximately one month by producing 17 educational content aimed at providing outreach and sharing information related to taxation, making it easier for the public to get information and increasing awareness of the importance of taxation. The author's target for conducting tax education on social media, Instagram, and TikTok is all social media users, especially Generation Z.

b. Integration.

Integration measures an organization's ability to socialize, build consensus, and communicate with various organizations. The author creates tax education content with different friends to make it more interesting, interactive, and easy to understand for Generation Z.

However, this is still ineffective because many don't know about it. The socialization of tax education through the social media Instagram and TikTok influences the effectiveness of tax education in increasing taxpayer awareness. However, there are still members of Generation Z who are not enthusiastic about socializing about taxation through Instagram and TikTok.

c. **Adaptation.**

Adaptation is the ability of an organization to adapt to its environment. Adaptation is the primary key to measuring the effectiveness of tax education for Generation Z through social media. Tax education can be realized by utilizing popular social media platforms such as TikTok and Instagram, presenting material in an exciting format, and using relaxed and informal language. The benefits of adaptation make tax education more exciting and increase audience participation and engagement, which is very important for reaching Generation Z, which is active and interactive on social media.

In this case, the author has created educational content that is not monotonous and follows trends to make the audience like the content and expand the audience to a broader audience. Judging from the number of viewers, this is quite effective because educational content that follows trends has more viewers than regular educational content.

b. **Barriers to tax education via social media to increase Generation Z awareness**

After the researcher carried out an analysis based on the data obtained from insight into the educational content that the author conducted and the results of interviews that the author conducted, the author stated several obstacles faced in the tax education process for Generation Z. The obstacle writers face as educational content creators face is that the available educational content does not reach many people, even less than the number of followers. This results in a lack of interaction on the video, and perhaps some people doubt the content's veracity.

Informants 1 and 2 (followers of the Instagram account @menajlaa), whose Instagram accounts are @salmaer_ and @nurulanisa15, stated that the author's educational content had not been widely spread because not everyone is interested in academic content. Apart from that, it is evident that the audience lacks awareness of the importance of the content.

According to informant 3 (followers of the Instagram account @menajlaa), whose Instagram account name is @srxlsn, he stated that the educational content that the author presents is less structured, especially for people who are unfamiliar with taxation. Some content duration is too long, so ordinary people who watch educational videos become confused.

According to informant 4 (followers of the TikTok account @ukwnjll), who has the account name TikTok @squadbgsu, he stated that the obstacles occurred not from the content presented but from people's awareness of taxation itself. Regarding the content that the author presents, it is easy to understand and comprehend because the author also adds visuals and audio that are good and not monotonous. The cause of the obstacles is that society itself is indifferent to taxes. One of the reasons is that some individuals misuse tax money in Indonesia.

According to informant 5 (followers of the TikTok account @ukwnjll), who has the account name TikTok @reefpey, he stated that the content that the author created was not detailed

enough to be challenging to understand, and the intonation that the author explained was too fast, so that the audience did not digest what was in the educational video.

Meanwhile, according to informant 6 (followers of the TikTok account @ukwnjll), whose account name is TikTok @azizaherlinaa, one of the obstacles that occurs is because each person's interests are different, depending on the mood of the audience and the content of the content created.

From the results of this information, it can be concluded that there are several obstacles in tax education through social media, Instagram, and TikTok in increasing awareness of Generation Z taxpayers from the author and followers of the Instagram account (@menajlaa) and the TikTok account (@ukwnjll). These obstacles make tax education for Generation Z via social media by third parties less than optimal.

c. Efforts to overcome obstacles to tax education via social media to increase Generation Z awareness

Based on some of the information processed by researchers, efforts are needed for third parties (authors) to optimize tax education through social media to increase awareness of Generation Z taxpayers. Improving things that hinder tax education from being optimal through social media will increase the awareness of Generation Z taxpayers so that implementation can run smoothly according to the planned objectives. Efforts to overcome obstacles, including those of the government in terms of taxes or third parties, can convince the public not to think negatively about taxes, and the public will understand more about the importance of taxation. Efforts that Instagram can make accounts @menajlaa and TikTok @ukwnjll are to create content that is detailed, structured, more interesting, and not monotonous. Make trending content educational content, and increase interaction in the comments column.

5. Conclusion

Based on the results of the research, discussion, and interpretation provided previously, as well as theories and findings from previous researchers, the researcher can conclude that tax education via social media Instagram and TikTok is carried out by a third party (the author) which aims to make it easier for generation Z to understand taxation and increase their awareness. Looking at the analysis of insight data taken from the Instagram account @menajlaa and TikTok @ukwnjll for the period 21 May – 22 June 2024, it shows the same results that the content presented is right on target, namely being shown to Generation Z and is very widespread in various regions, Also to multiple accounts. However, very few likes and comments still result in an ineffective engagement rate. Based on indicators that influence effectiveness, although there have been several successes, tax education efforts via social media, conveyed by the author, have not been effective in increasing public awareness regarding taxation, especially among Generation Z. Meanwhile, based on the results of interviews from various informants, the content presented is quite effective If it is to make people aware of the importance of taxes, the people themselves are indifferent to the content of tax education.

Barriers faced in tax education via social media include a lack of interaction and reach of content and doubts about the validity of the information. Some audiences find the content not interesting or structured enough, and there are problems with the content being too long. Public awareness of the importance of taxes is also an obstacle, with some people being indifferent because of individuals who misuse tax money. These obstacles reduce the effectiveness of tax education via social media. To overcome obstacles in tax education via social media, steps are needed to improve the content to make it more structured, detailed, and engaging. Writers and related parties can increase interaction with the audience, use the latest trends to create relevant content, and convince the public about the importance of taxation. Thus, it is hoped that tax education through social media can be more effective in increasing taxpayer awareness, especially among Generation Z.

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