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Tax Knowledge and The Role of Instagram on Students' Perception of Tax Payment Compliance Motor Vehicle

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Abstract. Motor vehicle tax is an important source of Regional Original Revenue (*Pendapatan Asli Daerah*/PAD) in Indonesia and contributes significantly to regional development. However, despite the growing number of registered motor vehicles, tax compliance remains relatively low. As prospective taxpayers, students are expected to develop positive perceptions of tax compliance through adequate tax knowledge and access to digital tax education. Instagram, as a widely used social media platform among young adults, provides an effective medium for disseminating tax-related information. This study aims to analyze the influence of tax knowledge and the role of Instagram on the perceptions of eighth-semester Management students at Universitas Bina Bangsa regarding motor vehicle tax compliance. A quantitative approach with a survey method was employed. Data were collected from 229 respondents selected using purposive sampling through structured questionnaires. Data analysis included descriptive statistics, multiple linear regression, t-tests, F-tests, and the coefficient of determination using IBM SPSS Statistics Version 30. The results show that tax knowledge has a positive and significant effect (t =4,310; Sig.= <0,001) and Instagram social media also has a positive and significant effect (t = 8,475; Sig. = <0,001). Simultaneously, both variables significantly affect students' perceptions (F = 59,721; Sig. = <0,001) with an Adjusted R Square of 0,340, explaining 34% of the variance. The study concludes that improving tax knowledge and optimizing Instagram as an educational medium contribute to more positive student perceptions of motor vehicle tax payment compliance.

Keywords: Tax Knowledge, Instagram, Student Perception, Motor Vehicle Tax Compliance

1 Introduction

Taxation represents one of the most significant sources of government revenue and serves as a fundamental instrument for financing public expenditure and national development. At the regional level, Motor Vehicle Tax (MVT) contributes substantially to Regional Original Revenue (*Pendapatan Asli Daerah*/PAD), which supports infrastructure development, public services, transportation facilities, and other regional

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development programs (Mardiasmo, 2021). Consequently, taxpayers' compliance with motor vehicle tax obligations has become an essential indicator of the effectiveness of regional tax administration.

Over the last five years, Indonesia has experienced a substantial increase in the number of registered motor vehicles. However, this growth has not been accompanied by a comparable increase in motor vehicle tax compliance. National statistics indicate that only approximately 41–42% of registered vehicles completed annual tax payments or registration renewals between 2021 and 2025. This condition reflects a considerable number of delinquent taxpayers, resulting in reduced regional tax revenue and limiting the government's capacity to finance regional development programs.

Tax compliance is influenced by numerous internal and external factors. One of the most widely discussed internal determinants is tax knowledge. Individuals who possess sufficient knowledge regarding taxation—including tax functions, tax benefits, payment procedures, and legal sanctions—are more likely to recognize the importance of fulfilling their tax obligations (Resmi, 2020). Tax knowledge enhances taxpayers' awareness by fostering a rational understanding of taxation as a civic responsibility and an essential contribution to national and regional development (Mardiasmo, 2021).

In addition to tax knowledge, technological advancement has transformed the dissemination of information throughout society. Social media platforms have become one of the primary sources of information, particularly among younger generations. Among these platforms, Instagram is one of the most widely used applications in Indonesia due to its visual characteristics, interactive features, and extensive user engagement. Educational content delivered through infographics, short videos, and interactive posts can improve users' understanding while simultaneously shaping favorable perceptions regarding tax compliance (Nasrullah, 2021).

University students represent future taxpayers and therefore occupy a strategic position in cultivating a culture of tax compliance. Their perceptions concerning taxation are expected to influence their future tax-paying behavior after entering the workforce. Consequently, improving tax literacy while utilizing digital media as an educational platform has become increasingly important in strengthening public awareness of taxation.

Based on these considerations, this study investigates the influence of tax knowledge and Instagram usage on eighth-semester Management students' perceptions of motor vehicle tax compliance at Universitas Bina Bangsa. The findings are expected to contribute to taxation literature while providing practical recommendations for universities, regional governments, and tax authorities in developing more effective digital tax education strategies.

2 Literature Review And Hypothesis Formulation

2.1 Theory of Motor Vehicle Tax Payment Compliance

Tax compliance is the behavior of taxpayers in fulfilling all tax obligations in accordance with applicable laws and regulations. This compliance is reflected not only in timely tax payments but also in the taxpayer's willingness to fulfill all tax administration

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obligations correctly and responsibly. The level of taxpayer compliance is one indicator of the success of the tax system because it is directly related to optimizing state and regional revenues.

In the context of motor vehicle tax, compliance is defined as the willingness of vehicle owners to pay Motor Vehicle Tax (PKB) according to the established schedule without any coercion. This compliance is influenced by various factors, both internal to the taxpayer, such as knowledge, awareness, and perception, and external factors, such as tax services, outreach, ease of payment, and information media.

According to Mardiasmo (2021), tax compliance can be divided into formal compliance and material compliance. Formal compliance relates to fulfilling administrative obligations according to procedures, while material compliance relates to the accuracy of calculating and paying the actual amount of tax owed. These two forms of compliance complement each other in creating an effective tax system.

As prospective taxpayers, students play a crucial role in fostering a culture of tax compliance in the future. Positive perceptions of the importance of paying taxes while still in college are expected to shape compliant behavior when they become active taxpayers.

2.2 Tax Knowledge

Tax knowledge is a person's level of understanding of the concepts, functions, benefits, provisions, procedures, and penalties of taxation. This knowledge forms the basis for shaping taxpayer attitudes and behavior toward tax obligations. Individuals with good tax knowledge tend to understand that taxes are a public contribution used to finance national and regional development.

Resmi (2020) explains that tax knowledge encompasses an understanding of taxpayer rights and obligations, taxable objects, tax rates, payment procedures, and the legal provisions governing the tax system. This knowledge enables individuals to carry out their tax obligations correctly in accordance with applicable regulations.

Mardiasmo (2021) also explained that increasing tax knowledge can increase public awareness in fulfilling tax obligations. The greater a person's understanding of the benefits of taxes for development, the greater their tendency to comply with tax obligations.

In this study, tax knowledge is measured through five indicators, namely:

1. Understanding the function of taxes.
2. Understanding tax benefits.
3. Understanding of motor vehicle tax regulations.
4. Understanding of tax payment procedures.
5. Understanding tax sanctions.

These five indicators describe students' ability to understand the basic aspects of taxation which then shapes their perception of compliance with motor vehicle tax payments.

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2.3 The Role of Instagram Social Media

The development of digital technology has transformed the way people communicate and access information. Social media has become a primary source of information, especially for the younger generation. Instagram is one of the most widely used social media platforms in Indonesia.

According to Nasrullah (2021), social media is an internet-based platform that allows users to interact, share information, and build communication networks quickly, without being limited by time and space. Instagram's visual characteristics allow it to convey information in an engaging way through images, videos, reels, infographics, and other interactive features.

In the tax sector, Instagram can be used as an effective educational tool. Information about tax benefits, payment procedures, payment schedules, and tax penalties can be conveyed in visual content that's easier for the public to understand.

Rahmawati (2025) stated that social media can shape perceptions and increase public awareness through the delivery of engaging, sustainable, and easily accessible information. Therefore, optimizing Instagram as an educational medium is expected to increase understanding and foster positive perceptions regarding motor vehicle tax compliance.

The Instagram social media variable in this study was measured using five indicators, namely:
1. Intensity of Instagram usage.
2. Access tax information via Instagram.
3. Understanding of tax content.
4. The appeal of tax content.
5. The influence of Instagram on perceptions of tax compliance.

2.4 Student Perceptions of Motor Vehicle Tax Payment Compliance

Perception is the process by which a person receives, organizes, and interprets information received through the five senses, resulting in an assessment of an object. Perception is influenced not only by personal experience but also by knowledge, social environment, and information obtained through various communication media.

In this study, student perceptions reflect their views on the importance of fulfilling their motor vehicle tax obligations as a form of civic responsibility. These perceptions were measured using several indicators, including timely tax payments, no tax arrears, compliance with payment procedures, adherence to tax regulations, and voluntary tax payment awareness.

The more positive students' perceptions about the importance of taxes, the greater the likelihood of compliance behavior when they become taxpayers in the future.

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2.5 Hypothesis Development

The Influence of Tax Knowledge on Students' Perceptions of Motor Vehicle Tax Payment Compliance

. Tax knowledge provides a foundation for understanding the function and benefits of taxes for development. Individuals with a high level of tax knowledge tend to have a more positive perception of tax obligations because they understand the economic and legal consequences of failing to fulfill them. Research by Savira (2025) shows that tax knowledge has a positive effect on motor vehicle taxpayer compliance.

Based on this description, the first hypothesis is formulated as follows.

H1: Tax knowledge has a positive and significant effect on students' perceptions of compliance with motor vehicle tax payments.

The Influence of Instagram Social Media on Students' Perceptions of Motor Vehicle Tax Payment Compliance

Instagram is a digital medium capable of disseminating information quickly and widely. Disseminating tax information through educational content can increase public understanding and foster positive perceptions about the importance of fulfilling tax obligations. Research by Rahmawati (2025) shows that social media influences increased taxpayer awareness and compliance.

In this study, the role of Instagram is not simply defined by the intensity of social media use, but rather by the extent to which respondents are exposed to tax educational content through Instagram. Therefore, the research indicators emphasize access to tax information, understanding of educational content, content appeal, and the influence of that information on student perceptions. Therefore, the focus of the study is on Instagram's function as a medium for tax education, not just general social media use.

Based on this description, the second hypothesis is formulated as follows.

H2: The role of Instagram social media has a positive and significant influence on students' perceptions of compliance with motor vehicle tax payments.

The Influence of Tax Knowledge and the Role of Instagram Social Media on Students' Perceptions of Motor Vehicle Tax Payment Compliance.

Tax knowledge provides an understanding of tax obligations, while Instagram serves as a medium for disseminating information that reinforces that understanding. The synergy of these two factors is expected to shape students' more positive perceptions of motor vehicle tax compliance.

Based on the theoretical basis and previous research, the third hypothesis is formulated as follows.

H3: Tax knowledge and the role of Instagram social media simultaneously have a positive and significant influence on students' perceptions of compliance with motor vehicle tax payments.

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3 Research Methodology

3.1 Research Design

This study employed a quantitative approach with a survey method. This approach was chosen because the study aimed to test the causal relationship between tax knowledge and the role of Instagram on students' perceptions of motor vehicle tax compliance through statistical analysis. Data were obtained directly from respondents using a questionnaire instrument structured based on the indicators for each research variable.

3.2 Population and Sample

The study population consisted of all eighth-semester students enrolled in the Management Study Program, Faculty of Economics and Business, Universitas Bina Bangsa, Class of 2022, totaling 533 students.

The sample size was determined using the Slovin formula with a 5% margin of error, resulting in 229 respondents. A purposive sampling technique was employed to select respondents who met the following criteria:

- Active eighth-semester students.
- Possessing knowledge regarding motor vehicles.
- Having previously received taxation-related information.

3.3 Data Collection Technique

Primary data were collected through questionnaires using a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

The research instrument consisted of 29 questionnaire items distributed across three variables:

Table 1. Instrument Variable

Variable	Number of Items
Tax Knowledge (X_1)	10
Role of Instagram (X_2)	10
Students' Perceptions of Motor Vehicle Tax Compliance (Y)	9

Before data collection, all questionnaire items were tested for validity and reliability to ensure the accuracy and consistency of the research instrument.

3.4 Operational Definition of Variables

Tax Knowledge (X_1).
Tax knowledge refers to students' understanding of tax functions, tax benefits, taxation regulations, motor vehicle tax payment procedures, and tax sanctions.

Indicators include:

- Understanding tax functions.

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- Understanding tax benefits.
- Understanding taxation regulations.
- Understanding tax payment procedures.
- Understanding tax sanctions.

Role of Instagram (X_2).

The role of Instagram refers to the extent to which Instagram is utilized as a medium for obtaining taxation information and educational content.

Indicators include:

- Frequency of Instagram use.
- Accessibility of taxation information.
- Understanding taxation content.
- Attractiveness of taxation-related content.
- Instagram's influence on tax compliance perceptions.

Students' Perceptions of Motor Vehicle Tax Compliance (Y).

Students' perceptions refer to their evaluation of the importance of fulfilling motor vehicle tax obligations as responsible citizens.

Indicators include:

- Timely tax payment.
- Absence of tax arrears.
- Compliance with payment procedures.
- Compliance with taxation regulations.
- Voluntary willingness to pay taxes.

Data Analysis.

The collected data were analyzed using IBM SPSS Statistics Version 30 through the following procedures:

1. Descriptive Statistical Analysis
2. Validity Test
3. Reliability Test
4. Classical Assumption Tests:
   - Normality Test
   - Multicollinearity Test
   - Heteroscedasticity Test
5. Multiple Linear Regression Analysis
6. Hypothesis Testing:
   - Partial Test (t-test)
   - Simultaneous Test (F-test)

− Coefficient of Determination (Adjusted R^2)

The multiple regression model employed in this study is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

where:

- Y = Students' Perceptions of Motor Vehicle Tax Compliance
- X_1 = Tax Knowledge
- X_2 = Role of Instagram
- α = Constant
- β_1, β_2 = Regression coefficients
- ε = Error term

4 Results And Discussion

4.1 Results

Descriptive Statistical Analysis.

Table 2. Questionnaire Results

No	Variabel	Mean
1	Kepatuhan Pembayaran Pajak Kendaraan Bermotor (Y)	4,00
2	Pengetahuan Pajak (X_1)	3,89
3	Peran Media Sosial Instagram (X_2)	3,52

Table 3. Descriptive Statistics of Research Variables

Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
X1	229	40	10	50	8901	38.87	6.307	39.781
X2	229	26	24	50	8065	35.22	5.323	28.338
Y	229	20	25	45	8296	36.23	4.802	23.062
Valid N (listwise)	229							

4.2 Instrument Testing

Validity Test

Table 4. Results of the Validity Test of the Motor Vehicle Tax Payment Compliance Variable (Y)

No	Rhitung	Rtabel	Description
1	0,751	0,129	Valid
2	0,835	0,129	Valid
3	0,810	0,129	Valid
4	0,687	0,129	Valid
5	0,811	0,129	Valid
6	0,643	0,129	Valid
7	0,714	0,129	Valid
8	0,788	0,129	Valid

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9	0,847	0,129	Valid

Table 5. Results of the Validity Test of the Tax Knowledge Variable (X1)

No	Rhitung	Rtabel	Description
1	0,782	0,129	Valid
2	0,769	0,129	Valid
3	0,735	0,129	Valid
4	0,746	0,129	Valid
5	0,789	0,129	Valid
6	0,813	0,129	Valid
7	0,743	0,129	Valid
8	0,819	0,129	Valid
9	0,783	0,129	Valid
10	0,783	0,129	Valid

Table 6. Results of the Validity Test of the Instagram Social Media Variable (X2)

No	Rhitung	Rtabel	Description
1	0,412	0,129	Valid
2	0,599	0,129	Valid
3	0,780	0,129	Valid
4	0,797	0,129	Valid
5	0,698	0,129	Valid
6	0,767	0,129	Valid
7	0,733	0,129	Valid
8	0,760	0,129	Valid
9	0,720	0,129	Valid
10	0,660	0,129	Valid

Reliability Test.

Reliability was evaluated using Cronbach's Alpha coefficient. According to Hair et al. (2022), an instrument is considered reliable when the Cronbach's Alpha value exceeds 0.70.

The reliability analysis produced the following results:

Table 7. Reliability Analysis

Variable	Cronbach's Alpha	Interpretation
Students' Perceptions	0.909	Excellent
Tax Knowledge	0.926	Excellent
Role of Instagram	0.870	Good

These findings confirm that all research instruments possess satisfactory internal consistency and are therefore reliable for measuring the proposed constructs.

Classical Assumption Tests.

Prior to hypothesis testing, several classical assumption tests were conducted to ensure the appropriateness of the multiple linear regression model.

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Normality Test.

Graphic Test.

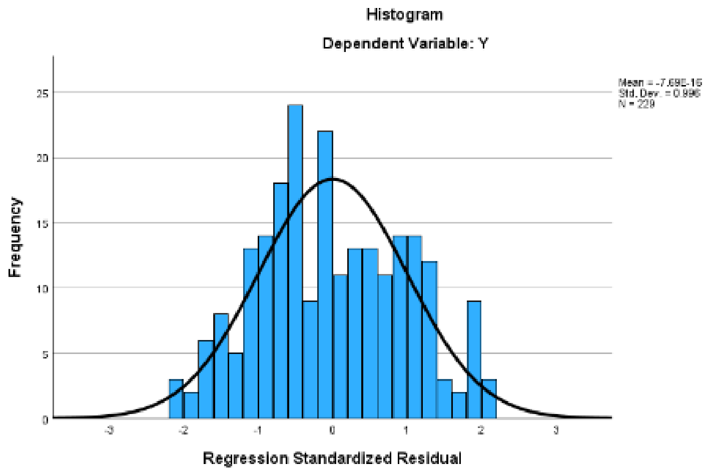

Fig. 1. Histogram Test Graph
Source: SPSS version 30 output (data processed 2026)

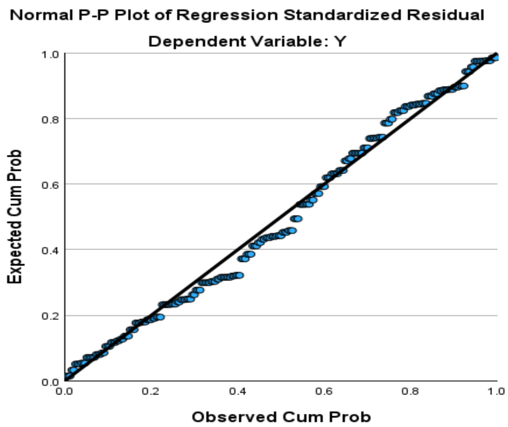

Fig. 2. Normality P-Plot Graph
Source: SPSS version 30 output (data processed 2026)

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Table 8. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			229
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		4.62747994
Most Extreme Differences	Absolute		.058
	Positive		.058
	Negative		-.057
Test Statistic			.058
Asymp. Sig. (2-tailed)[c]			.061
Monte Carlo Sig. (2-tailed)[d]	Sig.		.062
	99% Confidence Interval	Lower Bound	.055
		Upper Bound	.068

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 743671174.

Source: SPSS version 30 output (data processed 2026)

The results of the Kolmogorov-Smirnov test show a significance value greater than 0.05 so that the residuals are normally distributed.

Multicollinearity Test.

Table 9. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	27.218	2.325		11.704	<,001		
	X11	.045	.050	.061	.901	.369	.888	1.126
	X12	.206	.058	.241	3.537	<,001	.888	1.126

a. Dependent Variable: Kepatuhan Pajak

Source: SPSS version 30 output (data processed 2026)

The tolerance value of all variables is greater than 0.10 and the VIF value is less than 10 so that multicollinearity does not occur.

Heteroscedasticity Test.

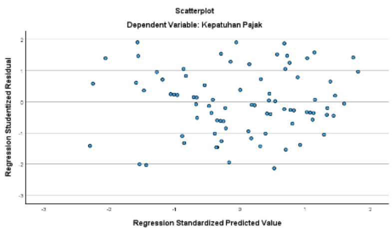

Fig. 3. Heteroscedasticity Test Results
Source: SPSS version 30 output (data processed 2026)

The results of the Glejser test show that all variables have a significance above 0.05 so that heteroscedasticity does not occur.

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Table 10. Glejser Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	5.701	1.129		5.050	<,001
	Pengetahuan Pajak	-.031	.023	-.091	-1.336	.183
	Instagram	-.036	.027	-.090	-1.309	.192

a. Dependent Variable: ABS_RES

Source: SPSS version 30 output (data processed 2026)

Coefficient of Determination.

Table 11. Results of the Determination Coefficient Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.588[a]	.346	.340	3.901

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source: SPSS version 30 output (data processed 2026)

Simultaneous Test (F Test).

Table 12. Simultaneous Significance Test Results (F Test)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1818.094	2	909.047	59.721	<,001[b]
	Residual	3440.098	226	15.222		
	Total	5258.192	228			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: SPSS version 30 output (data processed 2026)

Partial Test (t-Test).

Table 13. T-Statistic Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.	Collinearity Statistics Tolerance	VIF
1	(Constant)	14.025	2.086		6.722	<,001		
	X1	.184	.043	.241	4.310	<,001	.925	1.081
	X2	.428	.050	.474	8.475	<,001	.925	1.081

a. Dependent Variable: Y

Source: SPSS version 30 output (data processed 2026)

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4.3 Discussion

The results of the study indicate that tax knowledge has a positive and significant effect on students' perceptions of motor vehicle tax compliance. This is evidenced by the calculated t- value of 4.310 and a significance level of <0.001 (<0.05). The better students' knowledge of the functions, benefits, procedures, and sanctions of taxation, the more positive their perceptions of the importance of fulfilling their motor vehicle tax obligations. This finding supports the opinion of Resmi (2020) and Mardiasmo (2021) who stated that tax knowledge is the basis for taxpayer awareness and compliance. These results also align with research by Savira (2025), which proves that tax knowledge has a positive effect on taxpayer compliance.

The role of Instagram as a social media platform also had a positive and significant effect on student perceptions, with a t -value of 8.475 and a significance level of <0.001. Instagram serves as an educational medium, facilitating students' access to tax information through engaging and easy-to-understand content. This finding supports Nasrullah's (2021) theory that social media can influence individual knowledge and attitudes, and aligns with Rahmawati's (2025) research, which states that social media contributes to increasing tax awareness.

The dependent variable in this study is students' perceptions regarding motor vehicle tax compliance, not actual compliance behavior. This variable was selected based on the characteristics of the respondents, most of whom were not yet active motor vehicle taxpayers. Perception is seen as one of the initial determinants of behavioral intentions, according to the Theory of Planned Behavior. Therefore, positive perceptions are expected to develop into compliance behavior once respondents become taxpayers. However, this study has limitations because it cannot yet describe actual compliance. Therefore, its practical implications are more directed at developing tax literacy and awareness rather than evaluating taxpayer behavior.

Simultaneously, tax knowledge and the role of Instagram social media have a positive and significant influence on students' perceptions of motor vehicle tax compliance. The F -test results show a value of 59.721 with a significance level of <0.001, while the Adjusted R^2 value of 0.340 indicates that both variables explain 34% of the variation in students' perceptions. These results indicate that increasing tax literacy supported by the use of social media as an educational tool can shape more positive perceptions of motor vehicle tax compliance.

The Adjusted R Square value of 0.340 indicates that tax knowledge and the role of Instagram can explain 34% of the variation in students' perceptions. This indicates that there is still 66% of the variation influenced by other factors not included in the research model, such as tax awareness, trust in the government, perceptions of tax fairness, subjective norms, financial literacy, digital literacy, and individual experience with tax services. These variables can be used as an agenda for future research.

5 Conclusion

This study shows that tax knowledge and the role of Instagram social media are positively and significantly related to the perceptions of eighth-semester students of the Management Study Program at Bina Bangsa University regarding motor vehicle tax

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compliance, both partially and simultaneously. Both variables are able to explain 34% of the variation in student perceptions, while the remainder is influenced by other factors outside the study. This finding indicates that increasing tax literacy supported by the use of social media as an educational tool can shape a more positive perception regarding tax compliance. Although this study is limited to respondents from one study program and only examines two variables, the results provide implications that universities, local governments, Bapenda, and SAMSAT need to strengthen tax education through more effective learning and digital media. Future research is recommended to expand the research object and add other variables that have the potential to influence taxpayer perceptions and compliance to obtain a more comprehensive understanding.

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