The Mediating Role of Digital Tax Literacy in TikTok-Based Tax Compliance Among Indonesian Taxpayers

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Abstract

The digital transformation of tax administration has prompted tax authorities to utilize social media as a tool for education and communication, including platforms such as TikTok. This study aims to examine the effect of perceived information quality on digital tax compliance, with digital tax literacy serving as a mediating variable. Employing a quantitative explanatory approach and purposive sampling technique, data were collected through an online questionnaire distributed to taxpayers who are active TikTok users. The results show that perceived information quality does not have a direct effect on digital tax compliance but has a positive effect on digital tax literacy. Furthermore, digital tax literacy positively influences digital tax compliance and fully mediates the relationship between perceived information quality and digital tax

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compliance. These findings highlight the crucial role of digital literacy as a prerequisite for the effectiveness of tax communication through social media.

Keywords: *Perceived Information Quality on TikTok, Digital Tax Literacy, Digital Tax Compliance.*

1. Introduction

In the era of rapid digital transformation, social media has become a strategic communication channel increasingly utilized by government institutions to engage with the public, particularly in areas such as taxation, education, and compliance (Irwansyah et al., 2023; Rinaldi et al., 2020; Rinaldi, Sudirman, et al., 2023). Among these platforms, TikTok stands out due to its unique algorithmic design and visual-first communication style, enabling content to spread virally with minimal effort. One of the fastest-growing social media platforms, especially popular among younger generations, is TikTok. This platform enables the dissemination of short, light, fast-paced, and viral video content. Data show that Indonesia ranks fourth in the world in terms of the number of TikTok users, which makes it highly relevant as a tax communication tool, particularly for reaching digital-native taxpayers (Abu-Silake et al., 2024; Rinaldi et al., 2025; Rinaldi & Ramadhani, 2023; Zamzam et al., 2023).

In recent years, the Directorate General of Taxes (DJP) has actively used social media as a public communication channel, including through TikTok, which has gained significant popularity among younger demographics. The official DJP TikTok account, @ditjenpajakri, currently has over 225,000 followers and 2.4 million likes, making it one of the largest government-affiliated social media accounts in Indonesia. The DJP account features various educational videos in short formats that are light, communicative, and easily accessible. These contents include information on the deadlines for annual tax return (SPT) submissions, tutorials on e-filing, the introduction of the new NPWP format, and explanations of taxes for MSMEs and e-commerce actors (M. H. Z. K. Ramadhani et al., 2022; Rinaldi & Ramadhani, 2023). The delivery style is generally casual and incorporates trending elements such as popular audio clips, memes, and satirical dialogues that are easy for the general public to understand (Mahran et al., 2023; Zamzam et al., 2023; Zikrulloh, 2024).

This strategy marks a significant shift in the government's tax communication approach from a formal, one-way model to a more participatory format that aligns with the characteristics of digital audiences. Zamzam et al (2023) Note that visual storytelling approaches on TikTok help construct more "friendly" narratives and reduce negative

perceptions toward tax authorities. Content incorporating elements of humor, hope, and positive encouragement tends to be more favorably received and generates higher engagement (likes, comments, and shares) compared to technical content or messages that adopt an intimidating tone.

Nevertheless, the effectiveness of delivering information via TikTok raises further questions regarding the extent to which the perceived information quality influences public understanding of digital taxation and the corresponding compliance behavior. Several prior studies have shown that the quality and credibility of information obtained through social media significantly affect taxpayers' perceptions of fiscal fairness and their decisions to comply (Abu-Silake et al., 2024; Arévalo-Salinas et al., 2025; Belnap et al., 2024; Santos, 2023). However, few studies have explicitly examined the link between perceived information quality on social media and digital tax literacy, particularly in terms of its mediating role in shaping taxpayer compliance behavior.

Digital tax literacy plays a crucial role in bridging the gap between information exposure and actual behavior. Individuals with high levels of tax literacy are better equipped to understand tax regulations, access digital systems such as e-filing and DJP Online, and make informed decisions independently (Jiang et al., 2023; Puklavec et al., 2024; Saptono et al., 2023; Zikrulloh, 2024). The Theory of Planned Behavior (Ajzen, 1991; Rinaldi, Aulia Ramadhani, et al., 2023; Rinaldi et al., 2025; Sudirman et al., 2023) Provides a useful framework to explain this process. In this theory, perceived behavioral control—defined as individuals' perception of their own ability to perform a behavior—plays a critical role in shaping intention and actual behavior. In the present study, digital tax literacy is aligned with perceived behavioral control, while perceived information quality may influence both attitudes and subjective norms.

However, most previous studies have tended to examine social media in general, without accounting for the specific characteristics of individual platforms. For example, the study by Zikrulloh (2024) highlighted the importance of social media in shaping tax compliance intentions, but did not focus specifically on TikTok, despite its growing dominance and distinctive communication style. In fact, TikTok features a unique content distribution algorithm and visual communication style that sets it apart from other platforms, potentially influencing public perceptions and attitudes toward taxation (Puklavec et al., 2024; Zamzam et al., 2023).

Moreover, studies that have adopted the TPB framework, such as Liwenga & Ng'atigwa (2024)have primarily focused on the constructs of attitude, subjective norms, and perceived behavioral control, without incorporating digital variables such as the perceived quality of tax

information consumed through video-based social media platforms. Meanwhile, the study by Prihatiningtias & Karo Karo, (2021) Placed greater emphasis on influencer tax compliance from a regulatory and enforcement perspective, without addressing the educational interaction between tax authorities and the public via platforms like TikTok.

This study seeks to address these gaps by developing a TPB-informed model that examines the effect of perceived information quality on TikTok on digital tax compliance, mediated by digital tax literacy. This research is expected to offer theoretical contributions by expanding the understanding of digital tax compliance behavior through a social media-based communication approach, as well as practical contributions by informing the design of more effective, adaptive, and technology-driven tax education and outreach strategies.

In summary, the study aims to assess how taxpayers' perception of TikTok-based tax information quality influences digital tax compliance and whether digital tax literacy explains this relationship. Perceived information quality is viewed as a key determinant shaping taxpayers' digital understanding and attitudes, whereas digital tax literacy functions as a form of behavioral control that reflects individuals' capacity to access and comprehend online taxation systems.

Perceived information quality refers to the extent to which individuals perceive tax-related information delivered via TikTok as accurate, clear, relevant, and trustworthy. High-quality information can enhance understanding, foster perceptions of fairness, and strengthen taxpayer trust in the system and tax authorities. Belnap et al (2024) found that perceptions of the credibility and accuracy of fiscal information significantly influence compliance-related attitudes and behaviors. Similarly, Santos (2023) asserted that the perceived quality of information communicated through social media is a key predictor of public fiscal intention. Therefore, the higher the perceived quality of information on TikTok, the greater the likelihood that individuals will comply with their tax obligations through digital systems.

H1: Perceived Information Quality on TikTok has a positive effect on Digital Tax Compliance.

TikTok, as a short-form video platform characterized by its visual and narrative nature, is particularly effective in delivering tax-related content in a concise and easily comprehensible manner, especially for the digital generation. (Zamzam et al., 2023). Engaging and credible content facilitates individuals' ability to access and internalize tax concepts independently. This aligns with the findings of Saptono et al (2023) and Zikrulloh (2024), which indicates that the quality of digital educational

content contributes to improved digital tax literacy. Therefore, the higher the perceived quality of tax-related information delivered via TikTok, the higher an individual's level of digital tax literacy is likely to be.

H2: Perceived Information Quality on TikTok has a positive effect on Digital Tax Literacy.

Digital tax literacy refers to an individual's ability to understand, access, evaluate, and independently use digital taxation systems. Individuals with a high level of digital tax literacy are generally more prepared and confident in fulfilling their tax obligations through digital platforms such as e-filing and DJP Online. This form of literacy enables taxpayers not only to know what actions are required but also how to carry them out accurately, efficiently, and in compliance with regulations.

Within the framework of the Theory of Planned Behavior (Ajzen, 1991; M. A. Ramadhani & Rinaldi, 2023), digital tax literacy aligns with the construct of perceived behavioral control, which is recognized as a strong predictor of actual behavior. Research by Saptono et al (2023) and Zikrulloh (2024) also confirms that digital tax literacy has a direct influence on taxpayers' intentions and compliance behavior, particularly in, increasingly digitalized tax administration system. Therefore, the higher an individual's digital tax literacy, the greater their likelihood of demonstrating compliant behavior in the digital tax environment.

H3: Digital Tax Literacy has a positive effect on Digital Tax Compliance.

While the quality of tax-related information delivered via TikTok may directly influence digital tax compliance behavior, this effect becomes stronger and more meaningful when mediated by an individual's level of digital tax literacy. Digital tax literacy serves as a critical bridge between the understanding of tax information and actual taxpayer behavior. Information perceived as high quality is more likely to lead to compliant behavior when individuals possess the ability to interpret, evaluate, and apply that information independently through digital systems.

This mechanism is supported by the information processing theory and the Theory of Planned Behavior (TPB), both of which suggest that external influences, such as information, must undergo cognitive processing (in this case, literacy) before resulting in behavior. Therefore, digital tax literacy plays a key explanatory role in understanding how perceived information quality on TikTok can translate into higher levels of digital tax compliance.

H4: Digital Tax Literacy mediates the effect of Perceived Information Quality on TikTok on Digital Tax Compliance.

2. Method

2.1. Research Approach

This study employs a quantitative explanatory design to examine the influence of perceived information quality on digital tax compliance, mediated by digital tax literacy. The explanatory approach allows for testing theoretical relationships using structural equation modeling (SEM) via SmartPLS.

2.2. Population and Sample

The population of this study consists of taxpayers in Indonesia. The sampling technique employed was purposive sampling, with the following inclusion criteria:

1. Active TikTok users, defined as individuals who access the TikTok application at least three times per week.
2. Have watched or accessed tax-related content on TikTok, either from the official Directorate General of Taxes (DJP) account or other sources.
3. Possess a Taxpayer Identification Number (NPWP) as formal proof of taxpayer status.
4. Have used digital taxation services such as e-filing, e-billing, or DJP Online at least once within the past two years. This includes activities such as submitting annual tax returns (SPT), generating billing codes, or updating taxpayer data via digital platforms.

Respondents were recruited through online distribution channels including university mailing lists, professional WhatsApp groups, and social media communities. To ensure broad representation, the recruitment targeted individuals across various provinces throughout Indonesia, not limited to any specific region.

The sample size was determined using. Hair et al (2022), which recommends a minimum of 10 respondents per indicator for the most complex construct in the model. In this study, the construct with the highest number of indicators is Digital Tax Compliance, with five items, and the model consists of three latent variables (5 + 4 + 5 = 14 indicators). Thus, the minimum required sample size is 140, which was slightly exceeded. This ensures the model's complexity is adequately supported.

A total of 150 valid responses were collected and used in the final analysis, exceeding the minimum threshold recommended for PLS-SEM analysis. This provides sufficient statistical power for model estimation and hypothesis testing.

2.3. Data collection technique

Data were collected through an online questionnaire using a five-point Likert scale (1 = Strongly Disagree, 5 = Strongly Agree). The questionnaire

was pre-tested on 20 users and distributed using Google Forms. Only those who met the inclusion criteria could proceed through screening questions at the beginning of the survey.

2.4. Operational Definition and Variable Indicators

2.4.1. Perceived Information Quality on TikTok

This variable reflects individuals' subjective perceptions of the extent to which tax-related information delivered through TikTok content is perceived as clear, accurate, relevant, and credible. The indicators for this variable are based on the Information Quality framework proposed by Delone & McLean (2003), and further contextualized within the domain of visual digital communication on social media platforms (Belnap et al., 2024; Zamzam et al., 2023).

1. Clarity
2. Accuracy
3. Engagement Style
4. Relevance
5. Credibility

2.4.2. Digital Tax Literacy

This variable measures the individual's ability to independently understand, access, evaluate, and operate digital-based taxation systems. The indicators for this variable are derived from the concept of digital tax literacy (Saptono et al., 2023; Zikrulloh, 2024) and are also aligned with the construct of perceived behavioral control within the Theory of Planned Behavior (Ajzen, 1991).

1. Access Skills
2. Operational Knowledge
3. Evaluative Literacy
4. Self-Efficacy

2.4.3. Digital Tax Compliance

This variable refers to the actual behavior of taxpayers in fulfilling their tax obligations through digital services in a timely, honest, and regulation-compliant manner. The indicators for this variable are based on the concept of fiscal compliance within digital taxation (Prihatiningtias & Karo, 2021; Zikrulloh, 2024).

1. Timeliness
2. Accuracy
3. Honesty
4. Moral Responsibility
5. Digital Familiarity

Based on the hypotheses formulated, the research model is illustrated as follows:
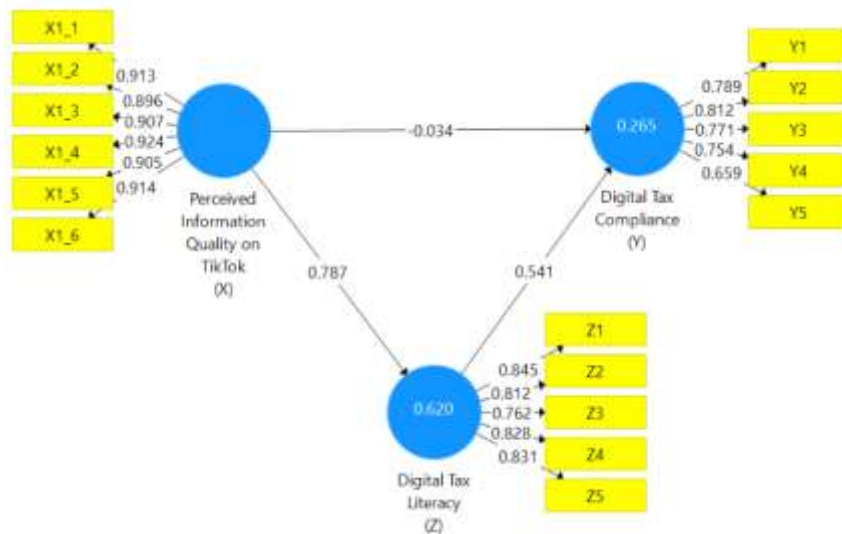
723
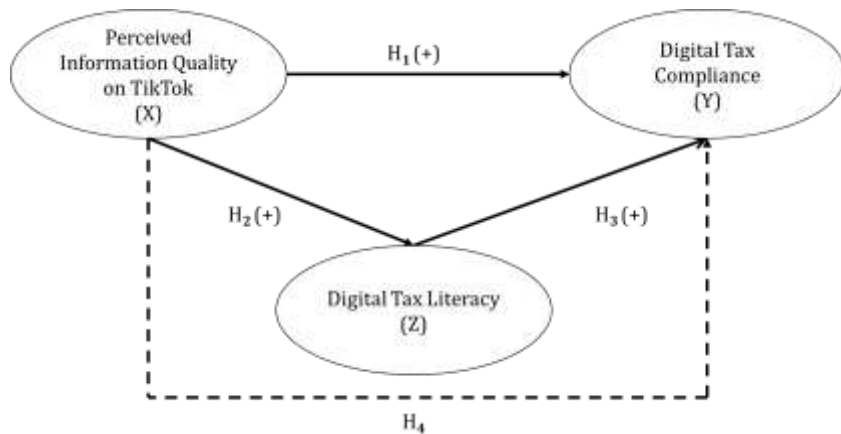
Figure 1. Research Model

3. Results and Discussion

3.1. Result

This section presents the results of data analysis conducted using the SmartPLS software. The analysis was carried out in two main stages: the evaluation of the outer model and the evaluation of the inner model.

Figure 2. Outer Loading

Based on the outer loading analysis, all indicators used to measure each construct demonstrated values ranging from 0.7 to 0.9. These results confirm that all indicators met the criteria for convergent validity, as each loading exceeded the threshold of 0.7. Therefore, no indicators were

eliminated from the model, as they were all deemed valid in representing their respective latent constructs.

**Table 1.** Construct Reliability and Validity

Variable	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Perceived Information Quality on TikTok (X)	0.958	0.959	0.967	0.828
Digital Tax Literacy (Z)	0.874	0.877	0.909	0.666
Digital Tax Compliance (Y)	0.825	0.872	0.871	0.576

All constructs exhibited Cronbach's Alpha values above the minimum threshold of 0.7, indicating satisfactory internal consistency reliability. Additionally, the Average Variance Extracted (AVE) values for each construct exceeded 0.5, further confirming that the items adequately capture the intended constructs. Hence, all constructs in the model are considered both valid and reliable for subsequent analysis.

Table 2. R Square

Variable	R Square	R Square Adjusted
Digital Tax Literacy (Z)	0.620	0.617
Digital Tax Compliance (Y)	0.265	0.252

The R Square value of 0.265 for Digital Tax Compliance indicates that approximately 26.5% of the variance in digital tax compliance is explained by the model. This leaves 73.5% unexplained, which suggests the presence of other influential factors, such as trust in tax authorities, prior compliance habits, or content fatigue from repetitive messaging. While this level is considered 'moderate' in PLS-SEM standards (Hair et al., 2022), it invites further inquiry into complementary behavioral determinants.
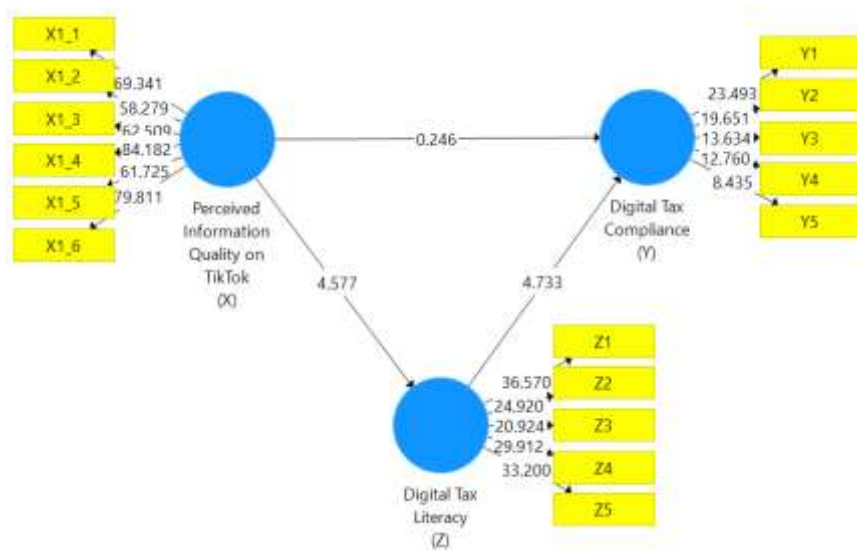
Figure 3. Output Bootstrapping

The structural model was evaluated using bootstrapping procedures in SmartPLS to test the significance of each path. Figure 3 displays the bootstrapping results, while Table 3 summarizes the hypothesis testing outcomes, including path coefficients, t-statistics, and p-values.

Table 3. Path Coefficients

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X -> Y	-0.034	-0.034	0.138	0.246	0.806
X -> Z	0.787	0.791	0.023	4.577	0.000
Z -> Y	0.541	0.550	0.114	4.733	0.000
X -> Z -> Y	0.426	0.435	0.091	4.691	0.000

3.2. Discussion

3.2.1. Perceived Information Quality on TikTok and Digital Tax Compliance

The analysis shows that the direct effect of perceived information quality on TikTok on digital tax compliance is not statistically significant ($\beta = -0.034$, $p = 0.806$). This counterintuitive result, with a slightly negative

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coefficient, may stem from platform-specific dynamics. TikTok's algorithm favors entertainment-driven content, which may reduce the perceived seriousness of tax-related messages, diluting their behavioral impact. Alternatively, measurement artifacts such as social desirability bias in self-reported compliance may obscure true effects.

Prior studies, such as Belnap et al (2024), found that information quality directly affects compliance. The difference in findings here suggests that TikTok's communicative format may limit direct persuasion and instead operate through cognitive mediators like literacy. This supports the argument that information exposure alone does not drive behavior unless individuals possess the capacity to process, evaluate, and implement that information, aligning with the Theory of Planned Behavior (Ajzen, 1991; Saptono et al., 2023).

3.2.2. *Perceived Information Quality on TikTok and Digital Tax Literacy*

The results of the second hypothesis test show that perceived information quality on TikTok has a positive and statistically significant effect on digital tax literacy. The path coefficient of 0.787 indicates a strong influence, with a T-statistic value of 4.577 (> 1.96) and a p-value of 0.000 (< 0.05). This suggests that the higher the taxpayers' perception of the clarity, accuracy, and credibility of tax-related information presented through TikTok, the higher their level of digital tax literacy.

These findings support theoretical assumptions and previous research indicating that high-quality information directly contributes to enhancing individuals' knowledge and understanding of systems (Saptono et al., 2023; Zamzam et al., 2023). TikTok, as a platform that emphasizes visual and communicative approaches, is capable of delivering tax-related content in an engaging and accessible manner, particularly for the digital generation. This facilitates a better understanding of how to use taxation applications such as DJP Online, e-filing, and e-billing, as well as taxpayers' rights and obligations. Thus, hypothesis H2 is accepted, and it can be concluded that the quality of information on TikTok significantly enhances the public's digital tax literacy.

3.2.3. *Digital Tax Literacy and Digital Tax Compliance*

The results of the third hypothesis test indicate that digital tax literacy has a positive and significant effect on digital tax compliance. The path coefficient of 0.541 reflects a fairly strong and positive influence, while the T-statistic value of 4.733 (> 1.96) and the p-value of 0.000 (< 0.05) confirm the statistical significance of this relationship.

These findings support the Theory of Planned Behavior (Ajzen, 1991), particularly the construct of perceived behavioral control, which posits that individuals are more likely to engage in compliant behavior when they feel

capable and informed about what actions to take. Digital tax literacy provides such capability, equipping individuals with knowledge on how to access, interpret, and use digital taxation systems such as e-filing and e-billing. With sufficient understanding, taxpayers are more confident and responsible in fulfilling their tax obligations properly.

Previous studies have also supported this finding. Research by Saptono et al (2023) and Zikrulloh (2024) Confirms that digital tax literacy plays a key role in enhancing both tax compliance intentions and actual behavior. In other words, tax education that improves literacy not only influences intention but also translates into concrete actions in fulfilling digital tax obligations. Therefore, Hypothesis H3 is accepted, and it can be concluded that the higher an individual's level of digital tax literacy, the greater their likelihood of complying with their tax obligations digitally.

3.2.4. *Perceived Information Quality on TikTok, Digital Tax Literacy and Digital Tax Compliance*

In contrast, the indirect path from perceived information quality to tax compliance through digital tax literacy is both positive and significant ($\beta = 0.426$, $p < 0.001$), validating the role of digital tax literacy as a full mediator. This indicates that TikTok's tax content contributes to behavioral change only when it enhances users' cognitive understanding and digital competence.

Perceived information quality does not directly alter taxpayers' compliance behavior; rather, the information must first be processed and understood by individuals in order to encourage compliant actions. This process is represented by digital tax literacy, which functions as a cognitive and functional mechanism that links the understanding of information to actual behavior. The model aligns with the information–behavior mediation model and reinforces the construct of perceived behavioral control in the Theory of Planned Behavior (Ajzen, 1991), wherein behavior is more likely to occur when individuals feel competent and confident in their ability to perform it.

This supports prior research by Saptono et al (2023) and Zikrulloh (2024), while offering novel insight by isolating TikTok's platform-specific contribution. However, future studies should be cautious in over-generalizing this mediation effect beyond TikTok, as its content algorithms and user base differ markedly from platforms like YouTube or Instagram.

4. Conclusion

This study examined the effect of perceived information quality on TikTok on digital tax compliance, with digital tax literacy acting as a mediating variable. The findings reveal that while perceived information

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quality alone does not directly influence compliance, its effect becomes significant when mediated by digital tax literacy. This indicates that individuals' ability to access, interpret, and utilize digital tax information is crucial in translating online exposure into compliant behavior.

By integrating digital tax literacy into the Theory of Planned Behavior (TPB) framework, this study offers a theoretical contribution. It expands the construct of perceived behavioral control to include specific digital competencies, emphasizing that behavioral intention and compliance are influenced not only by access to information but also by individuals' ability to act on that information effectively in digital environments.

From a practical perspective, these findings underline the importance of strengthening digital tax literacy as part of national tax administration strategies. Tax authorities such as the DJP are encouraged to design TikTok content that not only informs but also educates, such as video walkthroughs of e-filing procedures, interactive tutorials, or gamified learning formats. These approaches are likely to increase the functional understanding necessary for digital tax compliance.

This study is not without limitations. First, the use of self-reported compliance data may introduce bias due to social desirability or misreporting. Second, the focus on TikTok excludes comparative insights from other platforms such as Instagram or YouTube, which may host tax content with different persuasive dynamics. Third, while purposive sampling covered respondents across Indonesia, the generalizability to older or less digitally literate taxpayers may be limited.

Future research should consider experimental designs to test which types of social media content most effectively build tax literacy or compare different platforms to explore content engagement differences. Additionally, incorporating psychological variables such as trust, perceived fairness, or platform credibility could help explain variance not captured in the current model.

In conclusion, this study highlights the strategic role of digital literacy in shaping tax compliance in the social media era. As governments increasingly rely on digital channels for outreach, building citizens' competence in interpreting and using tax information becomes a policy priority, not just a communication challenge.

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