



THE EFFECT OF TAX SOCIALISATION AND MOTIVATION TO PAY TAX ON TAX PAYMENT AWARENESS AMONG UNIVERSITAS PADJADJARAN STUDENTS

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ABSTRACT

This study aims to examine the influence of tax socialisation and motivation to pay tax on tax awareness among university students. A quantitative approach was applied, using primary data by distributing questionnaires to Universitas Padjadjaran students. The sampling technique was carried out by purposive sampling technique. Data were analysed using Multiple Regression Analysis. The findings indicate that tax socialization and motivation to pay tax positively and significantly affect tax awareness among Universitas Padjadjaran students. The study provides for tax authorities, that the synergy between external education through socialization and strengthening internal motivation is crucial in forming a tax awareness culture in the university environment that can lead to tax compliance.

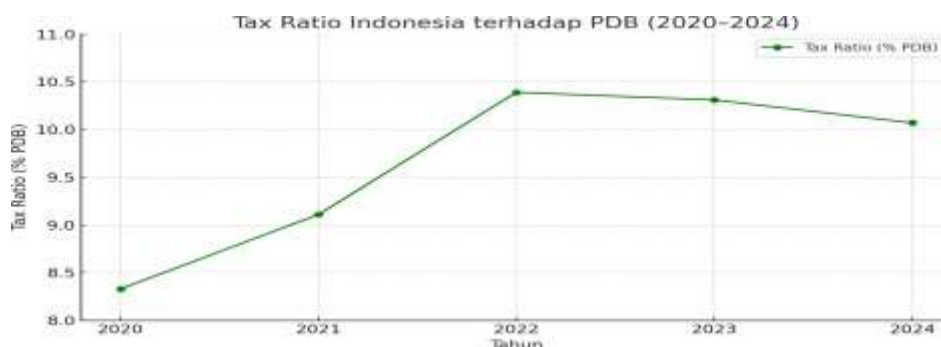


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1. INTRODUCTION

Taxes are a mandatory contribution from citizens to the government, which is compulsory by law without direct compensation. For Indonesia, taxes are a crucial primary source of state revenue, essential for financing national development, infrastructure, and public services such as education and healthcare. However, Indonesia still faces significant challenges regarding its low tax ratio. Based on the 2024 annual report from the Directorate General of Taxes, state tax revenue amounted to Rp. 1,931.61 trillion or 100.50% of the APBN target, with 79,351,191 taxpayers recorded (92.44% being individual taxpayers). According to the UN's Compromiso de Sevilla, achieving a tax-to-GDP ratio of at least 15% is essential for economic growth, financial market depth, and institutional strength. However, Indonesia's tax -to-GDP ratio



in 2024 is only 10.08%, this ratio is still below the benchmark.

Figure 1 Indonesia Tax-to-GDP ratio 2024

Sumber : Data Kemenkeu (2023) dan DJP (2024)

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This downward trend indicates challenges in maintaining optimal tax revenue levels, despite various reform efforts being implemented. One of the main factors contributing to this low tax ratio is the public's lack of compliance in fulfilling their tax obligations (Damayanti, 2024), which directly impacts low national tax revenue. This condition is caused by the lack of awareness and understanding of the importance of paying taxes as a contribution to national development. Tax compliance is defined as a moral attitude that encourages taxpayers to contribute to national development and comply with applicable tax regulations, even though the implementation of these regulations can be enforced if necessary. Additionally, taxpayers must demonstrate compliance throughout the entire taxation process, from registration, reporting, calculation, payment of outstanding taxes, to the resolution of tax arrears.

Currently, the phenomenon of students studying while working is starting to increase. In 2020, the Central Bureau of Statistics (BPS) recorded that 6.98% of students aged 10 to 24 were studying while working. Quoted from the Tempo.co website, National Labour Survey 2023 data shows that 29% of polytechnic students were already employed before completing their education. Students have income through personal businesses, freelance work, or content creation, making them potential active taxpayers who will contribute to state revenue in the future.

Taxpayer self-awareness is a psychological condition where taxpayers voluntarily understand and care about their obligations. Therefore, instilling tax awareness values needs to start early, especially among university students who are potential taxpayers. Taxpayer awareness can influence a person to comply with his obligations. Tax awareness is a condition of someone who knows and understands taxes well, this condition may influence a person to comply with tax obligation (Manuel and Jonnardi, 2023), furthermore taxpayer awareness is able to mediate the effect of taxpayer motivation on taxpayer compliance (Nasharani and Wahjudi, 2024). On the other hand, Juliana et al (2023) argue that tax awareness has no effect on taxpayer compliance, moreover Thakur et al (2024) there is insignificant relationship between the tax awareness with tax compliance.

Tax socialization is a series of communication activities carried out by tax authorities with the aim of increasing taxpayers' understanding and awareness. Tax socialization activities are conducted using various methods such as campaigns, seminars, and training, with the goal of educating the public to better understand their rights and obligations regarding taxation, and encouraging them to voluntarily fulfil their tax obligations. Therefore, effective implementation of socialization is an important factor in motivating taxpayers to voluntarily fulfil their obligations without coercion from the relevant authorities. Maqsudi, et al (2021) found tax socialization have a positive impact on taxpayer compliance directly and indirectly through taxpayer awareness as a mediator but only on a small scale. Furthermore, Faidani et al (2023) stated that tax socialization strengthens the relationship between taxpayer awareness, on taxpayer compliance. Research results from Pangestu and Jenni, 2022; found that tax socialization has an influence on tax reporting. Consistent with the research conducted by Pangestu and Jenni (2022), Spencer and Sudjiman (2023) proved that tax socialization has a positive influence on the willingness to comply with taxes. Ramadhina, Sugiharto, and Febransyah (2025) also found that tax socialization influences compliance among motor vehicle taxpayers. According to Siahaan et al (2025) tax socialization has positive and significant effect to tax payer compliance, and also tax awareness successfully mediates the effect of tax socialization and tax sanctions on compliance. Sarpong, et al (2024) found that socialization on taxpayer compliance has a positive significant impact among Ghanaian taxpayers. On the other hand, Andreas and Savitri (2015) found taxpayers awareness has no mediating role in the relationship between tax socialization on taxpayers compliance. Utami 2018 stated that Tax socialization does not affect taxpayer awareness, moreover Yulia et al (2020); Azizah (2021); Nelly, N., and Wangdra, R. (2024) also verify that tax socialization does not have an effect on taxpayer compliance. Azizah (2021) found, tax socialization have significant result on tax payers compliant to the tax payers awareness indirectly. Juliana et al (2023) stated that tax Socialization cannot moderate the relationship of tax awareness on taxpayer compliance in paying land building tax.

In addition to tax socialization, which is an external factor in forming awareness of tax compliance, another factor is the internal factor in the form of motivation from the individual concerned. Motivation can be divided into intrinsic motivation, which arises from within oneself, such as a sense of responsibility and

the desire to contribute to national development, and extrinsic motivation, like fear of sanctions or encouragement from the surrounding environment. In individuals tax payor, it has been found that motivation has an influence on tax compliance (Indriyani and Simbolon (2022); Pratiwi and Sinaga (2023); and Wadi and Akbar (2024)). Amalia (2021) also found similar results among MSME where motivation has a positive influence on tax compliance. Nevertheless, Nasharani and Wahjudi (2024) explained that even though motivation influence on taxpayment awareness, motivation has no effect on tax compliance. Socialization thru education and campaigns aims to improve tax literacy, while motivation, both intrinsic and extrinsic, encourages individuals to act responsibly as citizens.

Theory of Planned Behaviour (Ajzen,1991) dan Self-Determination Theory (Ryan and Deci, 2020) is used as a theoretical framework to extend and complement extant tax research by examining the tax payment awareness of individual taxpayers in the university students level . Theory of Planned Behaviour (TPB) explains that a person's behaviour, including tax compliance, is determined by intentions influenced by attitudes, norms, and perceived behaviour control. TPB provides a framework for analysing the influence of tax socialization and the motivation to pay taxes as external and internal factors that shape intentions and actual actions in paying taxes. Furthermore, Self-Determination Theory (SDT) divides motivation into two types: intrinsic (moral responsibility) and extrinsic (external drives such as sanctions or the environment). Strong personal moral standards to follow and a belief in the fairness of the financial system are linked to internal motivation. Perceptions of harsh fines, the likelihood of checks, and a perceived ignorance of taxes are all linked to extrinsic motivation (Onu et al, 2019).

Students as part of the younger generation and agents of change, play a strategic role in shaping the nation's future, including in matters of taxation. Educating and instilling tax awareness from an early age can be a strong foundation for creating compliant and responsible taxpayers in the future.

Considering the difference results from several studies on the topics of tax socialization, tax motivation, and tax awareness, this research focuses on students who have an income above the Taxable Income Threshold (PTKP). This study aims to analyse the influence of tax socialization on tax payment awareness among students at Universitas Padjadjaran, analyse the influence of tax payment motivation on tax payment awareness among students at Universitas Padjadjaran, and analyse the simultaneous influence of tax socialization and tax payment motivation on tax payment awareness among students at Universitas Padjadjaran.

2. METODHS

The research uses a quantitative approach, with primary data. The data was obtained directly from the research subjects, namely active students of Universitas Padjadjaran in the 2024/2025 academic year who met certain criteria. Before collecting the actual data, the author first conducted pilot testing on students. A pilot test was conducted to test the validity and reliability of this study before the questionnaire was distributed to the respondents. Data was obtained by distributing a structured questionnaire in the form of Google Forms thru various social media platforms such as Instagram, Twitter, and WhatsApp. Respondents were determined using purposive sampling, which is selecting samples based on specific criteria, such as a minimum income limit of Rp.4,500,000 per month from employment or business activities, and having previously received tax socialization. Respondents' opinions and attitudes were measured using a five-point Likert scale, ranging from a value of 1 (Strongly Disagree) to a value of 5 (Strongly Agree). This research used a questionnaire with 20 statements. The tax socialization variable uses four indicators (Mardiasmo (2018) and Wijayanti, R. (2019)): The importance of tax socialization, Socialization motivates compliance, Understanding after tax socialization and Participation in tax socialization activities. Motivation to pay tax uses two indicators (Ryan and Deci (2020) and Robbins and Judge (2017):Intrinsic Motivation and Extrinsic Motivation . Tax payment awareness uses four indicators (Suryana (2015)): Understanding of tax obligations., Willingness to comply tax obligations, Concern for the function of taxes and Responsibility as a citizen.

3. RESULTS AND DISCUSSIONS

This study involved 55 active student respondents from Universitas Padjadjaran, who satisfied the criteria, such as having previously received tax socialization and having an income above the non-taxable income (minimum Rp4,500,000 per month).

Table 1. Characteristics of Respondents' Age

Characteristic	value	%
18 years old	3	5,45%
19 years old	1	1,82%
20 years old	6	10,91%
21 years old	17	30,91%
22 years old	23	41,82%
23 years old	4	7,27%
24 years old	1	1,82%

Based on the data, the 21 and 22 age group is the dominant age group among the research respondents. Respondents in this age range are generally students from the 2021 and 2022 cohorts.

Table 2. Characteristics of Work Type

Characteristic	value	%
Freelancer (designing, editing, event organizer, creative etc)	13	23,64%
Content Creator(YouTube, TikTok, IG, dll)	8	14,55%
Reseller	8	14,55%
Paid internship	10	18,18%
Personal Business (Owner of MSME providing goods and services)	16	29,09%

Based on the table 2, 29.09% of respondents earn income from their personal businesses in the form of MSMEs by providing goods and services, while 23.64% earn income as freelancers. Based on the faculty origin data, the respondents who met the criteria were predominantly students from the Faculty of Economics and Business (18.8%), total 10 respondents. Other respondents are spread across various faculties, indicating that the potential of young taxpayers is widely distributed across different fields of study.

Table 3. Statistic Descriptive Analysis

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
X1	55	26	40	33,94	3,884
X2	55	10	20	16,69	2,259
Y	55	26	40	34,00	3,761

Overall, the descriptive statistical results indicate that students' perceptions of the three variables (tax socialization, tax payment motivation, and tax payment awareness) tend to be positive, where the average responses of the respondents are above the minimum value and have a relatively small data spread (variance) compared to the average value.

Table 4. Reliability Test

Variable	Cronbach Alpha	Number of Question	Value	Result
X1	0,815	8	0,60	Reliable
X2	0,650	4	0,60	Reliable

Y	0,791	8	0,60	Reliable
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According to Ghozali (2021), a construct or variable is considered reliable if it provides a Cronbach's Alpha value of > 0.60, Consequently, if the Cronbach's Alpha value is less than 0.60 (< 0.60), it means the questionnaire or the items within the variable are not reliable (or not consistent/stable). The result of reliability test shows all three variables have Cronbach Alpha values higher than the specified value, indicating that the instrument used is reliable.

Table 5. Validity Test

Variable	r	r Table	Result
X1= Tax Socialization			
X1.1	0,596	0,2201	Valid
X1.2	0,738	0,2201	Valid
X1.3	0,711	0,2201	Valid
X1.4	0,567	0,2201	Valid
X1.5	0,644	0,2201	Valid
X1.6	0,719	0,2201	Valid
X1.7	0,753	0,2201	Valid
X1.8	0,592	0,2201	Valid
X2 = Motivation to Pay tax			
X2.1	0,749	0,2201	Valid
X2.2	0,619	0,2201	Valid
X2.3	0,674	0,2201	Valid
X2.4	0,757	0,2201	Valid
Y = Tax Awareness			
Y.1	0,501	0,2201	Valid
Y.2	0,677	0,2201	Valid
Y.3	0,676	0,2201	Valid
Y.4	0,613	0,2201	Valid
Y.5	0,687	0,2201	Valid
Y.6	0,562	0,2201	Valid
Y.7	0,768	0,2201	Valid
Y.8	0,630	0,2201	Valid

Ghozali (2021) stated that, a question item is valid if the calculated r value (Pearson Correlation) is greater than the table r value at a 5% significance level. The data processing results show that all statement items have calculated r values above the table r value, thus the instrument is declared valid.

Table. 6 Normality Test

		Unstandardized Residual
N		55
Normal Parameters <i>a.b</i>	Mean	0,00000000
	Std. Deviation	2,57943022
Most Extreme Differences	Absolute	0,102
	Positive	0,72
	Negative	-0,102
Test Statistic		0,102
Asymp. Sig. (2-tailed) <i>c</i>		0,200 <i>d</i>

Table. 8 Multicollinearity Test

Model	Collinearity Statistics
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	Tolerance	VIF
X1	0,743	1,345
X2	0,743	1,345

Table. 9 Heteroskedasticity

Model	Sig
(Constant)	0,49
X1	0,617
X2	0,120

Based on the overall table, the results of the classical assumption test indicate that the independent and dependent variables are normally distributed (significance value > 0.05), there is no multicollinearity (tolerance value > 0.10 and VIF value < 10), and there is no heteroscedasticity (significance value > 0.05).

Table. 10 Determination Coefficient

Variabel	R Square	Hasil
Kesadaran Membayar Pajak Mahasiswa	0,530	53%

To measure the extent of the research model's ability to explain the variation of the dependent variable, namely students' tax payment awareness, the coefficient of determination test is used. The result shows ,an R square of 0.53 was obtained. This means that 53% of tax payment awareness is explained by the variables of tax socialization and tax payment motivation. This result indicates that socialization and motivation have a quite dominant contribution (more than half) in shaping tax awareness among students. However, the remaining 47% is explained by other factors outside the model. These other factors can include tax understanding, tax sanctions, tax system confidence, and etc. These factors need to be considered for further research.

The regression model:

$$Y = 8,310 + 0,525X1 + 0,471X2 + \epsilon$$

The constant (β_0) of 8.310 indicates that if the variables of Tax Socialization and Tax Payment Motivation are considered absent or valued at zero, the level of Tax Awareness among students is already at 8.310. This indicates the presence of other fundamental factors outside the model that have already shaped the initial awareness of the respondents. The regression coefficient of the tax socialization variable of 0.525 indicates a direct relationship between socialization and awareness. Every one-unit increase in the Tax Socialization variable will increase Tax Payment Awareness by 0.525, assuming other independent variables remain constant. Statistically, this variable has the most dominant influence because it has the highest coefficient and t-value (4.917). The regression coefficient of the tax payment motivation variable of 0.471 indicates that each one-unit increase in the Tax Payment Motivation variable will increase Tax Payment Awareness by 0.471. This positive influence proves that both internal and external motivations of students significantly contribute to strengthening their tax awareness.

Table. 11 Partial Test

Model	Unstandardized B	Coefficients Std Error	Standardized Coefficients Beta	t	Sig.
(Constant)	8.310	3.377		2.461	.017
x1	0.525	0.107	0.542	4.917	<.001
x2	0.471	0.184	0.283	2.567	.013

Partial test results show that the Tax Socialization variable has a positive and significant effect on Tax Payment Awareness among students at Universitas Padjadjaran. This indicates that the better the tax socialization received by students, the higher their awareness in fulfilling tax obligations will be. These findings align with the Theory of Planned Behaviour (TPB) proposed by Ajzen, which explains that individual behaviour is influenced by three main components: attitude, subjective norms, and perceived behavioural control. In this context, tax socialization can strengthen subjective norms and perceived control

over tax obligations, thereby encouraging students to recognize the importance of paying taxes. When students receive adequate tax education and information from formal institutions such as the Directorate General of Taxes, they tend to better understand the role of taxes in development and become more aware of their tax obligations from an early age. Therefore, the intensity and quality of socialization become key elements in shaping students' tax awareness as future taxpayers.

The variable of Tax Payment Motivation also has a positive and significant influence on Tax Payment Awareness. These findings indicate that the higher the internal motivation of students, the higher their level of awareness in fulfilling their tax obligations. This is in line with the Self-Determination Theory (SDT) developed by Deci and Ryan, which states that intrinsic motivation plays an important role in encouraging positive behaviour voluntarily. Students who understand the importance of taxes for the country and feel responsible as citizens will be more motivated to be aware of and comply with their tax obligations. In this context, motivation serves as a bridge between knowledge and action. Therefore, it is important for both universities and the government to create an environment that can foster student motivation, such as thru recognition or appreciation programs, empowering students in tax literacy, and participatory approaches. These strategies are expected to build sustainable tax awareness among younger generations

Table. 11 Simultaneous Test

Model	Sum of Squares	Mean Square	F	Sig.
Regression	401.713	202.357	29.287	<.001
Residual	359.287	6.909		
Total	764.000			

Simultaneously, Tax Socialization and Tax Payment Motivation simultaneously have a significant impact on Tax Awareness among students at Universitas Padjadjaran. These findings indicate that to enhance tax awareness among students, a synergy between external education such as socialization activities and the strengthening of motivation is necessary. These two factors support each other and serve as the main foundation in instilling a tax awareness culture from an early age, especially in the university environment.

To address this, a contextual and creative approach is needed, university may integrated taxation topic in curriculum by incorporating tax material into the general curriculum across faculties so that every student, regardless of their background, has a strong motivation to become a compliant taxpayer in the future. Universities may collaborate with Directorate General of Taxes to implement the Tax Volunteer Program where involving students directly in practices to assist other taxpayers, which can build intrinsic motivation (service) as well as extrinsic motivation (experience). Furthermore, Directorate General of Taxes need to optimize digital media by packaging tax information thru social media (Instagram, Twitter, TikTok) with engaging and interactive content or collaborations with young influencers who understand about taxation. Students who are frequently exposed to tax information in their digital space will feel encouraged by the information trends present in their environment.

4. CONCLUSION

Tax socialization has a positive and significant impact on students' awareness of paying taxes, indicating that the more intensive and high-quality education received thru various media, the stronger students' understanding and subjective norms regarding taxes will be, thereby increasing their awareness. The motivation to pay taxes also has a positive and significant impact on students' awareness of paying taxes. This condition shows that both internal (such as moral responsibility) and external (such as sanctions) incentives play a significant role in motivating students to fully comply their tax obligations. to form a generation of tax-conscious and compliant individuals in the university environment, a synergy between external and internal factors is needed. Socialization acts as a means of informational education, while motivation serves as a psychological driver that transforms that knowledge into a real awareness to contribute to the development of the country. For future research, it is recommended to expand the respondent scope, add other relevant variables such as formal knowledge related to taxation, perception of

trust in tax authorities, perception of tax benefits, tax literacy, tax sanctions, and conduct CFA (Confirmatory Factor Analysis) testing on the questionnaire as a data collection instrument.

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