



The Effect of Tax Education on Taxpayer Compliance

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Abstract

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Taxpayer compliance is a crucial issue for Indonesia, considering that taxes form the nation's fiscal backbone, contributing over 70% to the state budget (APBN). Despite ongoing government reforms, compliance rates remain suboptimal, and revenue collection often falls short of targets. Within the self-assessment system, which demands voluntary awareness, tax education has become a primary strategy for the Directorate General of Taxes (DJP). This study aims to analyze the influence of tax education both traditional, through face-to-face counseling, and digital, through social media and online platforms on taxpayer compliance. The method employed is a literature review, examining various scientific journals and other relevant sources. The analysis of previous studies consistently reveals that tax education has a positive and significant influence on taxpayer compliance. An improved understanding of taxpayer rights and obligations is proven to foster both formal and material compliance.

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INTRODUCTION

The tax sector plays a pivotal role as the fiscal backbone of the state, serving as the primary source of revenue to finance various government expenditures, ranging from infrastructure development and the provision of public services to social welfare programs. In Indonesia, the contribution of the taxation sector to the State Budget (APBN) is highly dominant, often accounting for more than 70% of total government revenue (Horisin, 2024). Therefore, the success of tax revenue collection serves as a vital indicator of economic stability and the government's capacity to perform its functions effectively.

The government has implemented a series of efforts to enhance tax compliance through tax reforms (W. E. Putra et al., 2019). However, Indonesia continues to face challenges in achieving an optimal level of taxpayer compliance. Historical data from the

Directorate General of Taxes (DGT) indicate that actual tax revenue frequently falls short of the established targets. Although the number of Annual Tax Return (SPT) filings has shown an upward trend over the years, this growth remains fluctuating and relatively modest.

Table 1. Total Annual Tax Return Filings and Formal Tax Compliance Ratio

Tahun	Total Annual Tax Return Filings (million)	Formal Compliance Ratio
2024	16,52	87,75
2023	17,94	86,97
2022	17,66	86,80
2021	18,37	84,07
2020	11,75	77,63

Source: Annual Report of the Directorate General of Taxes

The Directorate General of Taxes (DGT) recorded a total of 16.52 million Annual Tax Returns (SPT) in 2024, representing a formal compliance ratio of 85.75%. However, this achievement was lower than the compliance ratios recorded in 2022 and 2023, which reached 86.97% and 86.8%, respectively (Wildan, 2025). Furthermore, the Direktorat Jendral Pajak has set a target formal compliance ratio of 81.92% for 2025, reflecting the reality that universal tax compliance remains a long-term objective. The gap between the number of registered taxpayers and the level of compliance indicates the presence of fundamental issues within the tax system.

Within the framework of the self-assessment system adopted in Indonesia one of the key advancements in the country's tax collection mechanism taxpayers are granted the authority and responsibility to calculate, pay, and report their own tax obligations (Agusetiawati et al., 2024). This system signifies a high level of trust placed in taxpayers, making tax awareness and voluntary compliance critical to its success. To foster these conditions, tax education has been positioned as one of the DGT's primary strategies. Historically, such education has been delivered through traditional methods, including face-to-face counseling at Tax Service Offices (KPP), seminars, direct community outreach, and the distribution of printed materials such as brochures and pamphlets.

Moreover, alongside rapid digital transformation and demographic shifts among taxpayers, educational approaches have undergone significant evolution. The DGT has increasingly adopted digital-based methods to reach broader audiences, particularly younger generations who are digital natives. These initiatives include the use of social media content on platforms such as TikTok and YouTube, the development of integrated service platforms like DJP Online, and the implementation of e-learning programs. This transition has not only changed the medium of information delivery but has also created opportunities for more interactive, visual, and personalized educational formats, tailored to the characteristics of emerging taxpayer segments such as content creators within the digital economy. Comparing the effectiveness of these two educational paradigms and identifying the factors that determine their success are therefore crucial for designing responsive and effective tax policies in the modern era.

Based on the background outlined above, this literature review is designed to address in-depth and interrelated research questions. The main research problem of this

study is whether traditional and digital tax education has an effect on taxpayer compliance.

This study aims to map the current state of knowledge regarding the influence of digital and traditional tax education on taxpayer compliance. The primary objective of this research is to examine the effect of traditional and digital tax education on taxpayer compliance.

In the context of tax accounting and tax planning, tax education plays a crucial role in promoting taxpayer compliance while simultaneously ensuring the optimization of tax burdens in accordance with applicable legal provisions. The self-assessment system adopted in Indonesia requires taxpayers to possess a thorough understanding of tax accounting principles. Tax education, delivered through both conventional and digital methods, serves as a strategic instrument for the Directorate General of Taxes (DGT) to enhance taxpayer literacy in developing compliant yet efficient tax planning, thereby minimizing the risk of tax avoidance that could harm state revenue. Accordingly, the integration of tax education, tax accounting, and tax planning not only encourages formal compliance (such as the filing of Annual Tax Returns) but also fosters taxpayer awareness in implementing responsible tax planning practices.

LITERATURE REVIEW

Compliance Theory

Compliance Theory can be defined as a change in individual behavior from initially not adhering to rules to becoming compliant with established regulations (Djuniar et al., 2024). This theory explains the phenomenon in which individuals alter their behavior from non-compliance to obedience toward prevailing rules, commands, or norms. Compliance reflects a shift in individual attitudes from disobedience to adherence to prescribed regulations.

Compliance Theory examines how and why individuals choose to obey rules, whether due to external factors (such as social pressure or sanctions) or internal factors (such as personal awareness or moral values). Compliance is often influenced by authority, group norms, or an individual's belief in the legitimacy of the rules. In the context of taxation, compliance with tax regulations serves as a framework for citizens' commitment to fulfilling their assessment obligations and exercising their tax payment responsibilities, as taxation constitutes a mandatory obligation imposed by the state (Agusetiawati et al., 2024). Therefore, Compliance Theory helps explain the underlying mechanisms behind individuals' adherence to various forms of regulations and legal mandates.

Taxpayer Compliance

Tax compliance is defined as behavior in which taxpayers fulfill all tax obligations and exercise their tax-related rights (Purwanto & Puspita, 2024). Tax compliance also refers to the fulfillment of tax obligations through tax payments as a contribution to national development, which is expected to be carried out voluntarily (W. E. Putra et al., 2019). In tax literature, taxpayer compliance is commonly defined as the willingness of taxpayers to obey, comply with, and carry out their tax obligations in accordance with applicable tax laws and regulations. In general, taxpayer compliance can be classified into two main dimensions:

a. Formal Compliance

This dimension refers to the fulfillment of administrative tax obligations. Its primary indicators include registering to obtain a Tax Identification Number (NPWP), calculating tax liabilities, and most commonly, filing Annual Tax Returns (SPT) accurately and on time in accordance with prescribed deadlines.

b. Material Compliance

This dimension relates to the fulfillment of substantive tax obligations, namely the accuracy and completeness of the actual tax payable. It includes honesty in reporting income and accuracy in calculating the amount of tax owed.

Within the context of formal compliance, tax accounting provides a technical framework that enables taxpayers to meet administrative requirements, such as transaction recording, tax liability calculation, and timely tax return filing. Meanwhile, compliance-based tax planning serves to ensure material compliance by minimizing calculation errors while optimizing legitimate fiscal incentives. Accordingly, these two disciplines function as essential pillars in bridging the gap between theoretical tax obligations and actual compliance practices in the field.

Tax Education

According to Regulations of the Director General of Taxes No. PER-12/PJ/2021 Article 1, tax education refers to all efforts and processes aimed at fostering and enhancing citizens' potential (physical, moral, spiritual, and intellectual) to develop higher tax awareness and skills, improve tax knowledge and competencies, and increase tax compliance. Tax education represents a systematic effort to improve public understanding of the importance of taxation in national development (Alyafira et al., 2025). To achieve this objective, taxpayer behavior must be transformed to encourage higher levels of tax compliance.

Tax education comprises a series of structured initiatives designed to enhance public tax literacy and knowledge. It encompasses not only knowledge of tax regulations (technical aspects) but also an understanding of the purpose and significance of taxation for the state (awareness aspects). Tax education may be delivered through various methods. Digital tax education includes social media content, e-learning platforms, digital posters, videos, and other tax-related informational media. In addition, traditional tax education is conducted through counseling sessions, training programs, public campaigns, and integration into formal education curricula.

Tax education is expected to provide taxpayers with adequate information and understanding of tax obligations as stipulated by applicable laws and regulations (Djuniar et al., 2024). Once taxpayers comprehend these tax provisions, their skills are expected to improve, leading to behavioral changes toward greater compliance.

Through tax education, taxpayers not only understand the normative aspects of taxation but also acquire tax accounting principles, including transaction recording, income classification, and tax liability calculation in accordance with legal standards. Furthermore, tax education serves as a foundation for responsible tax planning, enabling taxpayers to optimize fiscal incentives legally without violating material compliance requirements. Both digital and traditional educational approaches enhance tax literacy, allowing taxpayers to prepare financial statements in accordance with tax regulations (accounting aspect) while designing efficient fiscal strategies (planning aspect), ultimately fostering voluntary tax compliance.

Previous Studies

Table 2. Previous Studies

No.	Researchers	Research Results
1.	Siti Qona'ah, Siti Nuridah, Rudy Rahwana (2023)	Tax education has a positive effect on taxpayer compliance.
2.	Endang Kartini Panggiarti, Sudati Nur Sarfiah (2023)	Tax education has a positive and significant effect on taxpayer compliance.
3.	Wulan Dwi Agusetiawati, Noor Shodiq Askandar, Umi Nandiroh (2024)	Tax education influences individual taxpayer compliance.
4.	Adetya Erlan Adiatma, Siti Ragil Handayani, Kadarisman Hidayat (2015)	Tax education has a significant effect on taxpayer compliance.
5.	Eka Ardi Handoko (2023)	Tax education has a positive and significant effect on taxpayer compliance.
6.	Dudi Sudirman, Edih A. Hamid, Achmad Subagdja, Iwan Setiawan (2021)	Education influences taxpayer compliance.
7.	Sekar Rahayu, Rahmat Mulya Dali, Yudiana (2024)	Tax education has a significant effect on the level of individual taxpayer compliance.
8.	Rio Johan Putra, Mei Welensya Br Simatupang (2022)	Tax education has a positive influence on taxpayer compliance.

METHODS

Research Design

This study employs a literature review research method. A literature review is an examination of various scholarly works and a clarification of the distinctive characteristics of the research to be conducted (Yam, 2024). The population of this study consists of all literature related to tax education and taxpayer compliance.

The sample selection process was conducted in four stages. The first stage involved observing and analyzing various sources of information related to the research topic. The second stage consisted of collecting relevant and appropriate literature aligned with the research focus, including research papers, academic journals, and other supporting sources. The third stage involved identifying variables relevant to the research topic. These stages were intended to ensure the compilation of information that is highly relevant and aligned with the research objectives.

Literature Sources

The literature sources used in this study on the effect of tax education on taxpayer compliance were obtained from books and online academic journals, including those indexed in Sinta Journals, Mendeley, Google Scholar, as well as other reputable online media sources.

RESULT AND DISCUSSION

Based on the theoretical framework and relevant previous studies, the discussion of this literature review article indicates that tax education has a positive effect on taxpayer compliance. This finding is supported by studies conducted by Siti et al. (2023), Panggiarti & Sarfiah (2023), Handoko (2023), dan R. J. Putra & Simatupang (2022) which conclude that tax education positively influences taxpayer compliance. Through tax education, taxpayers' understanding of their tax rights and obligations improves, thereby encouraging voluntary compliance in fulfilling tax obligations.

Similar findings are reported by Agusetiawati et al. (2024), Rahayu et al. (2024), Sudirman et al. (2021), and Adiatma et al. (2015), who find that tax education has a significant effect on taxpayer compliance. These results indicate that tax education is an influential factor in enhancing taxpayer compliance. The presence of tax education contributes to increased compliance levels as taxpayers carry out their tax obligations, supported by various forms of education delivered through both digital and traditional methods. Such educational initiatives also play a role in improving taxpayers' knowledge and understanding of tax regulations, enabling them to fulfill their tax obligations more effectively. Therefore, tax education not only contributes to improving taxpayer compliance but also supports the overall effectiveness of the tax system.

CONCLUSION

Based on the analysis of the literature review conducted, it can be concluded that tax education has a positive effect on taxpayer compliance. The implementation of tax education aimed at improving taxpayer compliance has been carried out fairly effectively, thereby helping to minimize taxpayer negligence in fulfilling tax obligations. This conclusion is consistent with findings from previous studies, which indicate that taxpayer compliance is influenced by tax education. However, the results of this literature review are not without limitations. One limitation of this study is the limited availability of reference books and theoretical sources related to taxpayer compliance.

Based on the conclusions above, the recommendation of this article is that there are many other factors that influence taxpayer compliance beyond tax education. Therefore, further studies are needed to identify additional factors that may affect taxpayer compliance beyond the variables examined in this article. Such factors include taxpayer awareness, tax socialization, tax sanctions, and understanding of tax regulations.

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