

Celebgram Compliance in Paying Income tax (ITA 21) on Endorsement Services from the Perspective of tax Regulations

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ABSTRACT: The most promising source of tax revenue at the moment is ITA 21 from endorsement income. Endorsement is done by an endorser such as celebrities, YouTubers, and others. The platform that accommodates these activities is Instagram. Related to the promising endorsement revenue stream, the Government of Indonesia implements Income Tax Regulation ITA 21 which is specifically regulated in PER-17/PJ/2015 for endorsers. The purpose of this study is to examine the commitment of endorsers in paying income tax on endorsement services. The research conducted used quantitative methods with a single cross-sectional design technique. The analysis technique used is regression analysis technique. The independent variables in this study are taxpayer awareness, tax insight, and tax regulations. The dependent variable in this study is taxpayer compliance.

KEYWORDS - celebgram, endorsement, ITA 21, revenue, taxpayer

I. INTRODUCTION

Taxes play a very important role as a source of development and national defense. Some of the functions of taxes include having a budget function, regulating function, stabilizing function and income redistribution function cited in (Halomoan& Herning Sitabuana, 2022^[1]). Therefore, taxpayer awareness in paying taxes is needed to support the development and improvement of facilities and infrastructure that are beneficial to the community itself so as to improve the welfare of citizens.

One source of state revenue is Income Tax or ITA 21. Government regulations contained in PER-31 / PJ / 2012 Article 1 (2), describe that ITA 21 is a tax derived from income such as salaries, wages, benefits, and others which are obtained by individual taxpayers in connection with work or position, as well as services and activities. According to (Falya&Dirkareshza, 2021^[2]) currently a very potential tax revenue from Income Tax 21 is endorsement income tax.

Endorsement is a promotional activity in which the promotion is carried out through certain associations using media in the form of celebrities, cosmetics, watches, cars, and financial services that aim to increase brand awareness (Dean 1999). These endorsement activities are usually carried out by an endorser such as a celebrity or influencer, YouTuber, blogger and others. One of the platforms that accommodate this endorsement activity is social media in the form of Instagram. Social media provides a large enough space for influencers to market the products they receive from the provider. In connection with endorsement as a promising source of income, the Indonesian government has enacted regulations stipulated in PER-17/PJ/2015 related to the imposition of Income Tax ITA 21 specifically on endorsers. The amount of an endorser's income cannot be ascertained, this is because the income earned cannot be proven through the salary slip received. Each endorser has a different

standard rate whether one endorser or another, generally it can be seen through the followers they have. The more followers they have, the more expensive the rates that must be paid to the endorser.

The method used by taxpayers is currently in the form of Self-Assessment, where this method is used in filling out tax returns, this is done independently starting from calculating, and reporting income. The application of Self-Assessment requires awareness that must be owned by taxpayers in reporting the income they receive. However, there are still many misunderstandings related to the mechanism in tax reporting with the self-assessment method, resulting in endorsers who do not report the endorse results obtained.

The existence of endorsements as a source of tax revenue has attracted previous researchers such as, (Sriwahyuni and Gaol 2023) proving that most celebrities are still not compliant in paying income tax on endorsement services, because they still do not have an adequate understanding of the obligation to report the income earned. While research conducted by (Atarwaman, 2020^[3]) stated that taxpayer awareness has no positive and significant effect on taxpayer compliance. Research conducted by (Venti & Sandra, 2021^[4]) which states that tax insight has no effect on taxpayer awareness but has a positive direction. In line with research conducted by (Nasiroh&Afiqoh, 2023^[5]) which concludes that taxation insight or taxation knowledge does not have a positive effect on individual taxpayer compliance, in accordance with Rosyida (2018) who also concluded that tax knowledge is a potential factor in increasing tax revenue for the government. However, only taxpayers who have knowledge and understand their tax obligations will try to comply with tax regulations.

The purpose of this study is to examine the compliance of celebgrams in paying income tax (ITA 21) on endorsement services from the perspective of tax regulations. The contribution of this research is to provide insight, information and field conditions to the government, regarding the compliance of celebgrams in paying Income Tax Article 21 for the service activities carried out.

II. LITERATURE REVIEW

Theory of Reasoned Action (TRA) serves as a conceptual and theoretical framework for research. This theory is derived from one of the behavioral models of social psychology. It highlights the idea that individuals' behavior is influenced by their conscious intention to perform the behavior, also known as behavioral intention. Therefore, a person's behavior is considered intentional. TRA not only emphasizes the rationality of one's behavior but also the individual's conscious control over the intended action. (Rusydi& Zahrani, 2023^[6]).

Taxpayer awareness is the state of the taxpayer knowing and implementing the tax rules in accordance with the rules. (Limbong et al., 2023^[7]). Meanwhile Sherina &Asalam, (2021) ^[8]said that taxpayer awareness is an understanding that is carried out by willingly fulfilling tax obligations, participation of funds to fulfill government responsibilities by carrying out tax obligations in accordance with applicable laws.

Taxpayer insight is a process carried out by taxpayers to find out about taxation and also how to apply their knowledge in paying taxes. (Zaikin et al., 2022^[9]). Different levels of taxpayer insight will affect the assessment of each taxpayer's compliance with their tax obligations. (Jaeng et al., 2023^[10]).

According to (Haptari&Aribowo, 2019^[11]) taxation regulation is a regulation applied by the state in terms of carrying out and also adjusting regulations covering the socio-economic field, it can be concluded that in this case it is used to control inflation; also used to drive export activities. Understanding of tax laws and regulations means that taxpayers, both individuals and corporations, understand and master tax regulations, including filling out the correct Tax Return (SPT) according to applicable tax regulations, paying taxes according to actual circumstances, and reporting correctly. time. (Panggabean& Delfina, 2023^[12]).

Taxpayer compliance is the act of following the rules and guidelines set by the authorities relating to taxes must be obeyed and implemented. (Limbong et al., 2023^[7]) Taxpayer compliance can be measured by realizing all the provisions of tax laws and regulations, filling out complete and clear forms, correctly summing up the tax owed, paying off and submitting the tax owed on time. (Septiani, 2018^[13]).

Romadhon et al., (2022) ^[14]Celebgram endorsement is a person who is depicted as a symbol or commonly referred to as a direct source to convey messages and present a product or service in advertising or promotional activities to help communicate product messages effectively. Celebgram endorsement is one way that is currently in great demand. Currently, the use of Celebrity Endorsers is getting a lot of attention on Instagram

social media because it makes it easier for Celebrity Endorsers to promote or promote products by uploading photos or videos of the products mentioned on the celebrity's personal account or commonly used. now called (Marshely et al., 2022^[15]).

III. HYPOTHESIS

Taxpayer awareness can have a significant impact on taxpayer compliance, this is because taxpayer awareness is a condition in which taxpayers know, understand, and implement tax provisions correctly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations so as to increase taxpayer compliance. This is in line with (Karim et al., 2021^[16]) which proves that high tax awareness is beneficial for increasing taxpayer compliance. Taxpayers must realize and consider that taxes are a form of participation in supporting state development. Research conducted by (Biru, 2020^[17]) shows that insight into taxes and awareness have a significant effect on compliance in paying taxes by taxpayers who own small and medium businesses. H1: Taxpayer awareness has a positive effect on taxpayer compliance.

Tax insight helps taxpayers to better understand how the tax system works, including the types of taxes that exist, the calculation mechanism, and the correct way of reporting as well as the negative consequences of non-compliance. When taxpayers understand the requirements and procedures of taxation, taxpayers will tend to comply with the rules correctly due to the absence of confusion or lack of clarity. Tax insights can be formed through self-study, formal education, using online resources such as official tax agency websites, online tax guides, and discussion forums or participation in training. Case study conducted by (Le et al., 2020^[18]) showed the results that among the six factors, namely Business Characteristic (BC), Characteristics of Accounting Practices within the organization (AP), Awareness of tax obligations (TO), Tax Policy (TP), View on tax compliance (TC), and Probability of tax examination on taxpayer compliance (TE), the most influential factor is Characteristics of accounting practices (AP). Therefore, it is recommended for tax agents to provide assistance to small-medium business owners in improving their skills and knowledge by forming workshops on taxation and short training on taxation. In line with this, research conducted by (Naape, 2023^[19]) stated that knowledge of tax sanctions is positively associated with higher chances for tax compliance and this relationship was found to be statistically significant. H2: Tax insight has a positive effect on taxpayer compliance.

Good tax regulations provide clear and easy-to-understand guidance, promote regularity, and build trust among taxpayers. This helps create an environment where compliance becomes more common as taxpayers see that the tax system is run transparently, fairly, and efficiently. Research conducted by (Wardni et al., 2023^[20]) stated that knowledge of tax regulations or regulations has a positive impact on taxpayer compliance. Because if taxpayers understand tax regulations, the level of compliance will increase. Research conducted by (Mansur et al., 2022^[21]) stated that MSME entrepreneurs who know tax regulations will get several benefits related to the business they manage and directly affect the level of compliance with their tax obligations. H3: Tax regulation has a positive effect on taxpayer compliance.

IV. METHODS

This study uses quantitative methods. namely as data that can be measured or calculated directly in the form of information or explanations expressed in numbers or numerical forms. The data collection technique in this study used a single cross-sectional design which is a dynamic correlation between risk factors and effects, and with an observation approach. The data used in this study is primary data.

The population used in this study were individual taxpayers in Bali and Java Provisions. The research sample is a celebgram taxpayer. In total, the number of questionnaires sent to respondents was 100 (one hundred) copies and the questionnaires that could be used for data processing were 85 copies. Data processing using the SPSS method. The period given to respondents in filling out the questionnaire for 3 days.

Measurement of Research Variables

1. Taxpayer awareness

Taxpayer awareness is measured using instruments used by (Listyowati, Samrotun, and Suhendro 2018) including: (1) the determination and nature of taxes, (2) a form of community service to the state, (3) a form of participation in supporting the country's development, (4) the consequences of delaying payments and reducing tax payments for the state, (5) the consequences of inappropriate tax payments for the state, (6) tax benefits. Measurement of variables using a 5-point Likert Scale from strongly agree to strongly disagree.

2. Taxation insight Taxpayer insight is measured using instruments used by (Agustin, 2022^[22]) among others: (1) having insight into sanctions for tax violations, (2) having insight into PTKP, KP and tax rates, (3) having insight into tax regulations (4) having insight into how the tax system operates. (5) have insight into how to legally minimize or optimize tax obligations, such as tax reduction and tax avoidance. (6) have insight into what constitutes tax income and how to calculate it. Variable measurement uses a 5-point Likert Scale from strongly agree to strongly disagree.
3. Tax regulations Taxpayer regulation is measured using the instrument used by (Novita & Frederica, 2023^[23]) among others: (1) Realizing that tax regulation is a legal instrument in a country, (2) having an understanding of the tax regulations of general taxation regulations and procedures (KUP), (3) having an understanding of tax regulations regarding calculation, payment, reporting. (4) realize that tax laws can change from time to time so it is important to keep up with the latest tax developments. (5) understand the legal consequences that will be faced if they do not comply with tax regulations. (6) have an understanding of tax submission and payment dates. Measurement of variables using a 5-point Likert Scale from strongly agree to strongly disagree. its tax obligations.
4. Taxpayer compliance (Y) Taxpayer compliance is measured using instruments used by (Listyowati et al. 2018), among others: (1) Measurement of this variable includes: (1) ownership of NPWP, (2) filling out tax returns, (3) reporting tax returns, (4) calculating income tax payable, (5) paying income tax payable, and (6) paying income tax deficiencies. Variable measurement uses a 5-point Likert Scale from strongly agree to strongly disagree.

V. RESULTS AND DISCUSSION

The characteristics of respondents in this study are presented in Table 1, Table 2 and Table 3. Based on Table 1 it was found that the respondents who participated in this study were mostly between the ages of 20-25 years, as many as 69 people or 81%.

Age	Person	Percentage
20-25	69	81%
26-30	16	19%
Total	85	100%

Table 1. Respondent characteristics (age)

Source: Data Processed (2023)

Table 2 explains that most of the respondents were female, namely 52 people with a percentage of 61%.

Gender	Person	Percentage
Male	33	39%
Female	52	61%

Table 2. Respondent Characteristics (gender)

Source: Data Processed (2023)

Table 3 explains that most respondents earn monthly income between 1-4 million as many as 32 people or 38%.

Revenue (per-month)	Person	Percentage
< 1 million	8	9%
1 million – 4 million	32	38%
5 million – 7 million	13	15%

8 million – 10 million	12	14%
>10 million	20	24%
Total	85	100%

Table 3. Respondent Characteristics (Monthly Income)

Source: Data Processed (2023)

Testing of research instruments uses validity and reliability tests. The validity test results are shown in Table 4. Table 4 shows that all variable indicators in the study are valid because the significance value ≤ 0.05 ... source.

Variable	Indicator	R (Count)	Significance	Status
Taxpayer Awareness (X1)	X1.1	0.643	0.000	Valid
	X1.2	0.647	0.000	Valid
	X1.3	0.785	0.000	Valid
	X1.4	0.599	0.000	Valid
	X1.5	0.725	0.000	Valid
	X1.6	0.681	0.000	Valid
Taxation Insights (X2)	X2.1	0.641	0.000	Valid
	X2.2	0.703	0.000	Valid
	X2.3	0.645	0.000	Valid
	X2.4	0.573	0.000	Valid
	X2.5	0.652	0.000	Valid
Tax Regulations (X3)	X3.1	0.707	0.000	Valid
	X3.2	0.844	0.000	Valid
	X3.3	0.796	0.000	Valid
	X3.4	0.755	0.000	Valid
	X3.5	0.785	0.000	Valid
	X3.6	0.707	0.000	Valid
Taxpayer Compliance (X4)	Y1	534	0.000	Valid
	Y2	638	0.000	Valid
	Y3	727	0.000	Valid
	Y4	669	0.000	Valid
	Y5	221	0.000	Valid
	Y6	426	0.000	Valid

Table 4. Results of the Validity Test

Source: SPSS (2022)

The results of the reliability test are shown in Table 5. Table 5. shows that all research instruments are reliable, because the Cronbach Alpha (α) value of each instrument is more than 0.70 in accordance with (Nunnally and Bernstein 1994), so it can be used to measure the measured variables.

Variable	Cronbach's Alpha	Cronbach's Term Alpha	Description
X1.1	4.25	0.781	Realiabel
X1.2	4.26	0.781	Realiabel
X1.3	3.85	0.781	Realiabel
X1.4	3.79	0.781	Realiabel
X1.5	3.93	0.781	Realiabel
X1.6	3.85	0.781	Realiabel
X2.1	3.41	0.781	Realiabel
X2.2	3.31	0.781	Realiabel
X2.3	3.72	0.781	Realiabel

X2.4	3.48	0.781	Realiabel
X2.5	3.41	0.781	Realiabel
X3.1	3.68	0.781	Realiabel
X3.2	3.71	0.781	Realiabel
X3.3	3.65	0.781	Realiabel
X3.4	3.66	0.781	Realiabel
X3.5	3.60	0.781	Realiabel
X3.6	3.56	0.781	Realiabel
Y1	2.79	0.781	Realiabel
Y2	3.24	0.781	Realiabel
Y3	3.20	0.781	Realiabel
Y4	3.05	0.781	Realiabel
Y5	2.48	0.781	Realiabel
Y6	3.41	0.781	Realiabel

- a. Test distribution is Normal
- b. Calculated from data
- c. Liliefors Significance Correction

Table 5. Reliability Test Results

The classic assumption test in this study uses normality, multicollinearity and heteroscedasticity tests. Normality test using one-sample Kolmogorov-smirnov, shown in Table 5. Table 5 shows the value of Asymp. Sig. (2-tailed) for X1 = 0.070, X2 = 0.067, X3 = 0.076 and Y = 0.094 is greater than 0.05, thus it can be ascertained that the research data is normally distributed, so the assumption of normality is met.

N		X1	X2	X3	Y
		85	85	85	85
Normal Parameters ^{a,b}	Mean	25.8118	18.3529	23.4706	18.1647
	Std.Deviation	2.75376	3.32274	3.78779	4.39385
Most Extreme Differences	Absolute	.092	.093	.091	.089
	Positive	.064	.075	.091	.089
	Negative	-.092	-.093	-.078	-.070
Tes Statistic		.092	.093	.091	.089
Asymp.Sig (2-tailed)		.070 ^c	.067 ^c	.076 ^c	.094 ^c

Table 6. Normality Test Results

Furthermore, the multicollinearity test has the aim of knowing that in a regression model there is a correlation between the independent variables. Table 6 shows that all independent variables have a tolerance value > 0.10, as well as the results of the VIF value. All variables have a VIF value < 10. This indicates that there are no symptoms of multicollinearity.

Model		Unstandardized Coefficients		Coefficients Standardized Beta	t	Sig	Collinearity Statistic	
		B	Std Error				Tolerance	VIF
1	Constant	5.574	1.785		3.123	.002		
	X1	.307	.080	.355	3.839	.000	.536	1.867
	X2	.366	.105	.345	3.505	.001	.472	2.118
	X3	.194	.092	.207	2.114	.038	.477	2.098

Dependent variable Y

Table 7. Multicollinearity Test Results.

For the last test used in the form of heteroscedasticity test (Scatterplot Graph). Based on the data in figure 1, it is explained that the points in the table spread randomly both above and below the number 0 (zero) on the Y axis. Therefore, the researcher draws the conclusion that there are no symptoms of heteroscedasticity in this regression model.

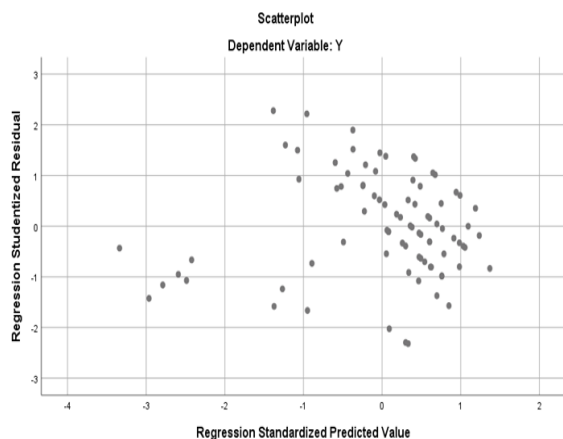


Figure 1. Results of the Heteroscedasticity Test

The results of regression testing that show the relationship between the independent variable, namely taxpayer compliance (Y) with the dependent variable, namely taxpayer awareness (X1), tax insight (X2), and tax regulation (X3), are shown in Figure 2:

		Unstandardized Coefficients		Standardized Coefficients Beta			Collinearity Statistic	
Model		B	Std Error		t	Sig	Tolerance	VIF
1	Constant	5.574	1.785		3.123	.002		
	X1	.307	.080	.355	3.839	.000	.536	1.867
	X2	.366	.105	.345	3.505	.001	.472	2.118
	X3	.194	.092	.207	2.114	.038	.477	2.098

Figure 2. Multiple Linear Regression Test Results

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$Y = 5.574 + 0,307 + 0,366 + 0.194$$

Where:

Y = Taxpayer compliance

A = Constant

β_1 = Variable Regression Coefficient

X1 = Taxpayer awareness

X2 = Tax insight

X3 = Tax regulation Based on the multiple linear regression equation, it can be explained that:

Constant value (a): obtained a positive value of 5.574. The positive sign means that there is a unidirectional influence between the independent variable and the dependent variable. When the independent variables including taxpayer awareness (X1), tax insight (X2), and tax regulations (X3) are 0 percent or do not change, the value of taxpayer compliance is 5,574.

Regression coefficient value (X1): the value obtained is 0.307, which means that if the taxpayer awareness variable (X1) increases by one (1) unit, taxpayer compliance (Y) will also increase by 0.307.

Regression coefficient value (X2): equal to 0.366 means that if the tax insight variable (X2) increases by one (1) unit, taxpayer compliance (Y) will increase by 0.366.

The regression coefficient value (X3): is worth 0.194, meaning that if the tax regulation variable (X3) increases by one (1) unit, the value of taxpayer compliance (Y) will increase by 0.194.

Testing the feasibility of the research model using the anova test, the anova test results are shown in table 7. Based on table 7, the value of F count is 45.864 and the probability sig = 0.000. Because the probability value is much smaller than $\alpha = 0.05$, it is found that the regression model can be used to predict taxpayer compliance or it can be said that all independent variables (X1; X2; X3) together have an effect on the dependent variable, namely taxpayer compliance. The statistical test results show the adjusted R value² = 0.629.

Model		Sum of Squares	df	Mean Square	F	Sig
1	Regression	631.967	3	210.656	45.864	.000 ^b
	Residual	371.033	81	4.593		
	Total	1004.000	84			

a. Dependent variable: Y

b. Predictors (cConstant), X3,X1,X2

Table 8. F Test Results (Anova)

There are three hypotheses tested and the tool used to test the hypothesis is SPSS 25 with the T test, explained in table 8.

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig
		B	Std.Error			
1	(Constant)	5.574	1.785		3.123	.002
	X1	.307	.080	.355	3.839	.000
	X2	.366	.105	.345	3.505	.001
	X3	.194	.092	.207	2.114	.038

Dependent variable Y

Table 8. T-test

Results From the picture above, the results of hypothesis testing can be described as follows:

The effect of taxpayer awareness on taxpayer compliance(H1)

The first hypothesis (H1) states that taxpayer awareness (X1) has a positive effect on taxpayer compliance (Y). The test results show that the calculated T value is 3.839 with a probability (sig. value) = 0.000 < $\alpha = 0.05$. The regression coefficient value of X1 of 0.307 shows a positive direction, while the sig value = 0.000 explains the level of significance.

The significance value $\leq \alpha$ which is set at 5%, so statistically taxpayer awareness has a positive and significant effect on taxpayer compliance. The test results statistically prove that the first hypothesis H1 fails to be rejected or in other words H1 is accepted.

The effect of taxpayer awareness on taxpayer compliance(H2)

In the second hypothesis (H2) it is stated that taxation insight (X2) has a positive effect on taxpayer compliance (Y).

The T test results using the calculated T value of 3.505 with a probability value (sig. value) = 0.001 < $\alpha = 0.05$. The regression coefficient value X2 of 0.366 shows a positive direction, while the sig value = 0.001 indicates the level of significance.

The significance value $\leq \alpha$ set at 5%, thus statistically tax insight has a positive and significant effect on taxpayer compliance. The statistical test results also prove that the second hypothesis H2 fails to be rejected or in other words H2 is accepted.

The third hypothesis (H3) states that tax regulations (X3) have a positive effect on taxpayer compliance (Y).

The T test results resulted in a calculated T value of 2.114 with a probability (sig. value) = 0.038 < $\alpha = 0.05$. The regression coefficient value of X3 of 0.194 shows a positive direction, while the sig value = 0.038 indicates the level of significance.

The significance value $\leq \alpha$ set at 5%, thus statistically tax regulation has a positive and significant effect on taxpayer compliance. The test results statistically prove that the third hypothesis H3 fails to be rejected or in other words H3 is accepted.

From the description of the research results, several main discussions are obtained which, if described, are as follows:

1. The Effect of Taxpayer Awareness (X1) Simultaneously on Taxpayer Compliance (Celebgram).

From the description of the data analysis that has been carried out, the results show that if the level of taxpayer awareness is high, it will increase taxpayer compliance, especially endorsers / celebrities. If the lower the level of taxpayer awareness, this will also reduce taxpayer compliance in paying income tax.

Theory of Reasoned Action (TRA) is very relevant for this variable hypothesis. Based on the definition of TRA itself, this variable is included in the control belief where if a person's desire to behave in an action, it will be based on the individual's beliefs and evaluation of the results caused by his behavior.

Taxpayers, especially celebrities who were previously non-compliant in paying income tax (ITA 21) due to lack of awareness in paying taxes, will be able to control their behavior by increasing awareness to pay income tax which will create a behavior to control themselves to comply with regulations in paying taxes in accordance with obligations.

This research case study, in line with research conducted by Anna Pertiwi (2014) which suggests that taxpayer awareness is stated to have a positive effect on taxpayer compliance in paying their obligations.

2. The Effect of Taxation Insights (X2) Simultaneously on Taxpayer Compliance (Celebgram).

Based on the description of the data analysis that has been carried out, it results that the broader the insight of taxpayers, especially celebgrams regarding tax regulations, will increase the compliance of taxpayers in paying income tax. Vice versa, the lower the insight of taxpayers, especially celebgrams regarding tax regulations, the lower the level of compliance of taxpayers (celebgrams) in paying income tax obligations.

Theory of Reasoned Action (TRA) is very relevant for this variable hypothesis. Attitude toward behavior has the concept that humans will think about their choices or decisions and the possible results of actions taken before making a decision to engage in the behavior. This means that taxpayer insight has control over taxpayers in making decisions to carry out their obligations.

The results of this study are in line with the results of research conducted by (Rahadi Arli Dio & Pusposari Devi, t.t.^[24]), which states that insight into taxation has a positive influence on taxpayer compliance. Taxpayer insight into tax regulations is an internal cause, because it is under the control of the taxpayer himself.

The level of insight of different taxpayers will influence the assessment of taxpayers to behave obediently in carrying out their obligations. And with a high level of insight, it will have a strong influence on taxpayers to comply in fulfilling their obligations.

3. The Effect of Tax Regulation (X3) Simultaneously on Taxpayer Compliance (Celebgram).

After the description of the data analysis that has been carried out, the results show that the clearer the tax regulations, the higher the compliance of taxpayers, especially celebrities in paying income tax (ITA 21). Conversely, if tax regulations are unclear, the level of taxpayer compliance will be lower.

Theory of Reasoned Action (TRA) is very relevant for the variable hypothesis in this study. The theory contains a description of the factors that can have an influence on human behavior, and this will explain the relationship between beliefs, attitudes, norms, subjective, intention and individual behavior.

These results are in line with research conducted by (Wardani, 2023) which states that knowledge of taxation rules or regulations has a positive impact on taxpayer compliance. Because if taxpayers understand clear rules or regulations regarding taxation, the level of compliance will increase.

What factors influence human behavior and explain the relationship between beliefs, attitudes, subjective norms, intentions, and individual behavior. This means that tax regulation is related to how taxpayers make decisions and determine attitudes in complying with tax regulations.

VI. CONCLUSION

From the description of the analysis and research that has been conducted, researchers can draw conclusions about the variables of taxpayer awareness (X1), tax insight (X2), and tax regulations (X3) significantly have a positive influence on taxpayer compliance (Y), especially celebgrams in paying income tax ITA 21. That way, from the analysis, the researchers found that this case study is in line with the theory used, namely Theory Reasoned Action (TRA), in which the theory describes what factors influence human behavior and explains the relationship between beliefs, attitudes, subjective norms, intentions, and individual behavior. From this research, we can see that the current celebgram profession still does not have an adequate understanding of the importance of an obligation to report the income received. In accordance with the tax rules and references used, namely the Directorate General of Taxes Regulation Number PER-17 / PJ / 2015 which regulates the norms of the calculation of net income, it is known that at the end of each tax year celebgrams need to report their income into the Annual Tax Return (SPT). But in reality, these regulations are still not understood by celebgrams due to lack of socialization and weak application of tax law, this results in a lack of awareness of income tax (PPH) 21 payments.

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