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Tax Awareness and Compliance: A Case Study of Instagram Celebrities in Palu City

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ABSTRACT

The aim of this study is to describe and analyze the level of awareness and compliance of celebrity Instagrammers in Palu City in carrying out their tax obligations, as well as to identify the factors that influence it. This research uses a qualitative approach with a phenomenological method. Semi-structured in-depth interviews were used to collect data, with two Instagram celebrities selected using a purposive sampling technique, namely those with a minimum of 30,000 followers on Instagram. The results of this study indicate that celebrities basically have high awareness but this is not followed by compliance.

INTRODUCTION

A new profession known as Instagram Celebrity has emerged as a result of the tremendous growth in the use of the platform in an era where the internet has become an integral component of everyday life. According to Nono et al., (2021), the rise of Instagram social media led to the emergence of Instagram celebrities. Full Circle (2020) defines Celebgrams as people who exist on social media, namely Instagram who become idols with followers from thousands or even millions. In Indonesia alone, there are 91 million Instagram users as of January 2025, making Indonesia the country with the fourth most Instagram users in the world (Julius, 2025). Celebgrams who have high credibility can invite various endorsements to promote various products or services that can attract consumers, so that the results of these endorsements get a considerable income. According to Novitasari (2020), The absence of special arrangements related to celebrity income tax causes a vacuum in legal norms that have the potential to be used by celebrities to avoid tax obligations. Parwati et al., (2024) also states that complex tax regulations can confuse taxpayers, and tax avoidance efforts will arise.

Phenomena related to celebrity tax compliance have also emerged to the public, for example the case of a celebrity who is in arrears of taxes of up to trillions of rupiah (Noviandi & Anggraeni, 2023). This illustrates the existence of serious problems related to tax aggressiveness, namely the strategy of individuals or companies to minimize the tax burden that should be paid (Widiyah et al., 2025). However, research on tax compliance among celebrities as non-formal digital economy actors, especially in developing areas such as Palu City, is still very limited.

Recent research from Ristanti et al., (2022) states that awareness is an internal drive that influences compliance. While Wijayanti & Ekowati (2022) emphasizing that tax understanding is directly proportional to taxpayer compliance. Taxpayers possessing a comprehensive understanding of their rights, responsibilities, and the wider societal benefits of taxation tend to demonstrate higher levels of compliance, as they recognize both the legal implications of non-compliance and the long-term gains associated with adherence to tax regulations (Anggreany & Trisnawati, 2025). According to Cheisviyanny et al. (2025), In order to increase tax awareness from an early age, the government organizes a tax inclusion program. This program integrates tax knowledge in the curriculum of elementary schools, high schools, and universities. Nugraheni (2025) It was also found that a good understanding of tax regulations had a positive impact on tax compliance. Taxpayers' awareness in fulfilling tax obligations is greatly influenced by individual experience and motivation (Sonjaya, 2024). Intention is the basis for a taxpayer to behave appropriately (Yasa & Prayudi, 2019)

From previous research reviews, it can be seen that the majority of studies still focus on formal taxpayers such as employees, conventional business actors, or large corporations. Several studies on tax compliance in the digital sector have indeed begun to emerge, but generally focus on the context of big cities or the national scope. The novelty of this research lies in its focus to explore celebrity tax awareness and compliance in Palu City, so that it can explore in depth the social, psychological, and structural factors that influence their compliance behavior.

The aim of this study is to describe and analyze the level of awareness and compliance of celebrity Instagrammers in Palu City in carrying out their tax obligations, as well as to identify the factors that influence it. The benefit of this research is as an input for tax authorities in formulating socialization, education, and supervision strategies that are more adaptive to digital taxpayer groups in the regions, so that state tax revenues can be more optimal.

From the description that has been submitted, the main issue to be researched: the extent to which celebrities in Palu City have awareness and compliance in paying taxes, and what are the factors that encourage or hinder compliance and awareness. This research also seeks to answer whether obedience is born from personal knowledge and understanding, moral encouragement, or external factors in the form of rules and supervision mechanisms.

LITERATURE REVIEW

Planned Behavior Theory

Theory Planned Behavior (TPB) developed by Ajzen (1991) states that individual behavior is influenced by intentions, which are formed from attitudes towards behavior, subjective norms, and perceived behavioral control. In the context of this study, celebrities' attitudes towards taxes were related to their awareness of the importance of tax contributions, subjective norms reflected social pressure and public expectations to be tax-compliant, while perceived behavioral controls were related to their ease and ability to carry out tax obligations. This framework explains how internal and external factors together form the awareness and compliance of celebrities in Palu City in paying taxes.

Celebgram

Celebgram is the term for a user of a person's personal account who is famous on Instagram who has many fans or followers because the photos or videos uploaded are interesting and liked by many people (Kamilah et al., 2020). According to Butar & Ali, (2018), Instagram celebrities are increasingly popping up, with each person having a unique character and different style to support the image on their Instagram account. Celebgrams have diverse content on every photo and video they upload to Instagram (Watts, 2019).

Tax Compliance

An attitude or behavior of a taxpayer in which he fulfills all his obligations in terms of taxation and can also obtain all his tax rights in accordance with the applicable tax laws is the taxpayer's compliance or obedience (Sata et al., 2022). Taxpayer compliance is an important factor that affects the realization of tax revenue (Yadinta et al., 2018). The Directorate General of Taxes states that tax compliance is the level to which taxpayers comply with tax regulations and administration without the need for law enforcement actions (Hantono & Sianturi, 2022). The implementation of the self-assessment system by the government gives taxpayers the authority to independently calculate, report, and remit taxes for which they are responsible. Thus, the level of a country's tax revenue is largely determined by the extent to which the taxpayer complies with the applicable tax provisions (Ekaputra et al., 2022). Squirting (2018), also concludes that tax compliance requires synergy and commitment between the government and taxpayers so that the self-assessment system can run effectively and does not become a loophole for the emergence of non-compliant behavior.

Tax Awareness

According to Lisdiana (2021, in Kusnadi & Maharani, 2025), taxpayer awareness reflects a situation in which individuals or business actors consciously and voluntarily carry out their tax obligations in accordance with applicable regulations. Taxpayer awareness constitutes a fundamental pillar for the effective functioning of a nation’s taxation system (Karima et al., 2024). Tax awareness is understood not only as a cognitive aspect related to knowledge, but also as a social construct formed through values, experiences, and perceptions of the tax system. According to Zaikin et al. (2023), with high taxpayer awareness will have an influence on improving tax compliance even better. Tax awareness is a state of knowing or understanding about taxes without any coercion from other parties (Ruky et al., 2018). Overall, the literature shows that tax awareness is the result of an interaction between psychological, social, and institutional factors. Tax awareness is not enough to assess the level of knowledge, but it is necessary to explore people's experiences, moral values, and perceptions of the tax system.

METHODS

This research uses a qualitative approach with phenomenological methods. Husserl's phenomenological approach is used in this study to understand the meaning of tax awareness and compliance from the perspective of taxpayers' subjective experiences. According to Husserl (1927), phenomenology is an attempt to return to things that appear in consciousness through phenomenological reduction, that is, removing external assumptions and focusing on the meaning experienced by the subject. In the context of tax compliance, phenomenology allows researchers to trace how individuals interpret tax obligations as part of moral and social responsibility. Tax awareness does not arise simply from rational knowledge, but from personal experience, ethical values, and intersubjective relationships with society. Thus, phenomenology helps uncover the essence of conscious experience that underlies the act of being compliant or non-compliant in a tax obligation.

This approach allows the discovery of the meaning of objects with thoughts that are free from the influence of existing theories or concepts, so that pure subjective consciousness can expose the true reality (Sonjaya, 2024). This approach was chosen because it is considered the most appropriate to understand tax awareness and tax compliance as subjective phenomena influenced by personal experience, social values, and individual views on tax regulations. The data was collected through a semi-structured in-depth interview with two celebrities selected using the purposive sampling technique, namely those who have at least 30,000 followers on Instagram, are actively carrying out endorsement or paid promotion activities, and are domiciled or have economic involvement in the Palu City area.

The interviews are designed to explore celebrities' understanding of taxes, their views on tax obligations, as well as the factors that influence their awareness and compliance. The interview data was then analyzed using the analysis stages according to Miles and Huberman (Sugiyono, 2020), which includes data reduction, data presentation, and conclusion drawn. Through this method, the researcher seeks to capture the essence of the celebrities' experiences in a complete and contextual manner, so that they can provide a deeper understanding of how tax awareness is formed among digital economy actors. The selection of this phenomenological method is very much in line with the purpose of the research, because the main focus is not only to measure the level of tax awareness and tax compliance, but to understand the meaning and perspective of the subject in dealing with tax obligations.

RESULT

Description of Resource Persons

Table 2. Description of Resource Persons

Name	Number of Followers	Content Fields	Resources
Rinaldi	± 73 thousand followers	Social, social experiment, video speech, educational parody	Collaboration and endorsements, content monetization, and social promotion cooperation
Hafiz	± 40 thousand followers	Beauty, fashion, lifestyle	Beauty and fashion product endorsements, local/national brand collaborations, and digital promotional content

Source: Primary Data Processed, 2025

Data Validity Test

The data validity test was carried out through triangulation of sources to ensure the correctness and consistency of information obtained from two informants, namely Hafiz and Rinaldi. The results of the triangulation showed a strong relationship between the four main themes of the study, namely Tax Views, Tax Compliance, Tax Awareness, and Obstacles in Paying Taxes, and the two informants.

Figure 1. Source Triangulation Results

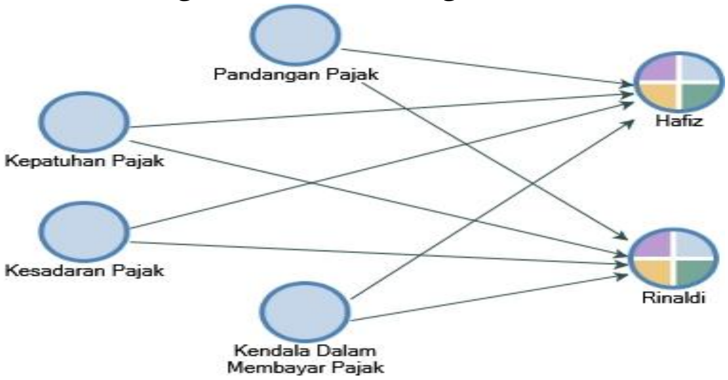


Image source: Primary Data Processed, 2025

The results of triangulation showed that the two informants provided consistent and complementary data. Similarities in views and experiences suggest that the information obtained has a high level of reliability, while small differences in theme emphasis actually enrich the analysis as it provides a more in-depth variety of perspectives. Overall, these results reinforce the credibility and validity of the research data, as each major theme has been confirmed by more than one relevant source of information. This triangulation of sources ensures that the findings produced are not subjective or singular, but rather represent the consistent views of several different sources.

Awareness of Paying Taxes

Figure 4. Interview Results

Image source: Primary Data Processed, 2025

Tax awareness that emerged from the views of the two informants shows that there is a difference in focus between internal and external factors that affect taxpayer behavior among digital workers. Hafiz assessed that the low tax awareness is mainly due to the complexity of regulations and the lack of socialization from the government. Many digital economy actors, especially celebrities, do not understand the tax mechanism because they have not received adequate education. According to Parwati et al. (2023), tax socialization in various places can affect the level of awareness and compliance of taxpayers. Awareness, according to Hafiz, cannot be imposed solely through sanctions, but needs to be built through rational understanding and easily accessible administrative experience. Thus, for Hafiz, the cognitive factor of understanding the rules and ease of implementation is a central element in the formation of tax awareness.

Meanwhile, Rinaldi highlighted the affective dimension of tax awareness, namely its relationship with the level of trust in the government and the transparency of the use of public funds. He assessed that tax awareness cannot be separated from the public's perception of fiscal justice and state accountability. According to him, when the public sees tangible evidence that taxes are managed responsibly and the results return in the form of development, awareness will arise naturally without coercion. However, the low involvement of the government in socialization and the lack of clear information make it difficult for such awareness to grow. Therefore, transparency and consistent public communication are considered an important prerequisite for forming collective awareness in paying taxes.

From the views of both informants, it can be concluded that tax awareness is multidimensional, encompassing rational understanding and moral beliefs driven by social beliefs. Hafiz emphasized the need for procedural and educational reforms, while Rinaldi emphasized the importance of moral legitimacy through transparency. The combination of these two views shows that increasing tax awareness in the digital age requires a holistic approach integrating aspects of education, justice, and effective communication between tax authorities and the public.

Figure 5. Results Review

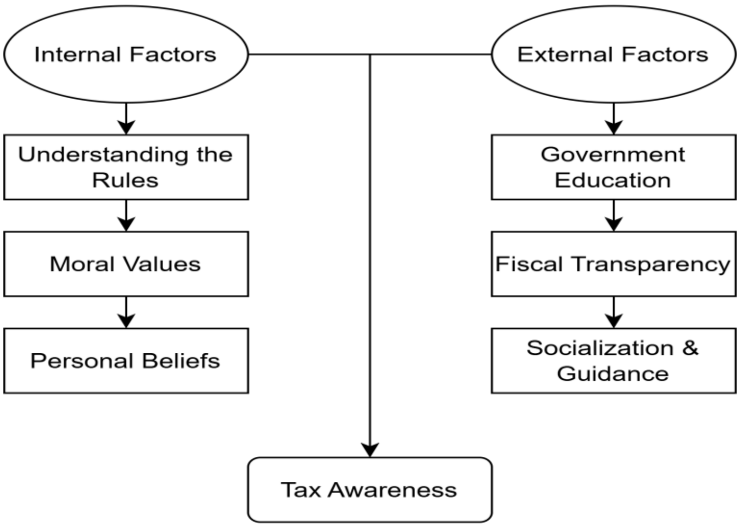


Image source: Primary Data Processed, 2025

Based on the review of the results in figure 5, it can be seen that tax awareness is influenced by internal factors, namely understanding of rules, moral values, personal beliefs, and external factors, namely government education, fiscal transparency, and socialization and guidance.

Tax Compliance

Figure 6. Interview Results

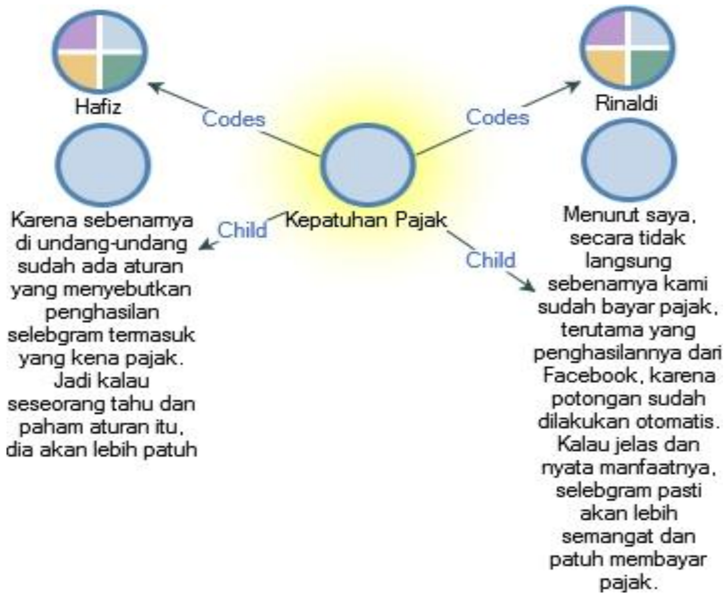


Image source: Primary Data Processed, 2025

Tax compliance from the perspective of the two informants shows that tax-compliant behavior is influenced by a combination of factors of knowledge, perception of benefits, and economic stability of individuals. Hafiz emphasized that compliance is highly correlated with the level of understanding of tax regulations. He mentioned that the law has affirmed the tax obligation on celebrity income, so that when a person understands the rules, the tendency to obey will increase. However, for most digital economy actors, a lack of understanding of reporting and calculation mechanisms is the main obstacle. He assessed that increased compliance will only be achieved if tax authorities are able to clarify rules and provide a system that is easily accessible and understood by the wider community. According to Ramadhanthy (2024), the level of understanding of the taxpayer can have an impact on his compliance with the law.

Rinaldi emphasized the trust factor and benefit relevance as the main drivers of tax compliance. He argued that compliance cannot be separated from public perception of the effectiveness of the use of tax funds. When taxpayers see the results of their contributions in the form of development and public services, the motivation to comply will arise by itself. Rinaldi also revealed that the main obstacles among digital creators are unstable income and the uncertainty of social media algorithms, making it difficult to determine the amount of tax that must be paid consistently. According to him, a sustainable form of compliance can only be realized if there is a system that is adaptive to the characteristics of dynamic digital work.

Both views show that tax compliance is not just the result of law enforcement, but the result of an interaction between rationality, perception of justice, and trust in fiscal institutions. Hafiz emphasized normative and cognitive aspects, namely understanding the rules and ease of administration; while Rinaldi highlighted the affective aspect in the form of trust and justice in the use of taxes.

Figure 7. Results Review

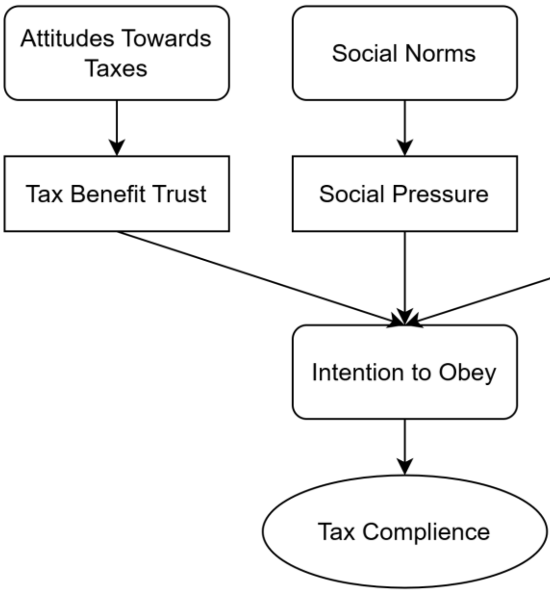


Image source: Primary Data Processed, 2025

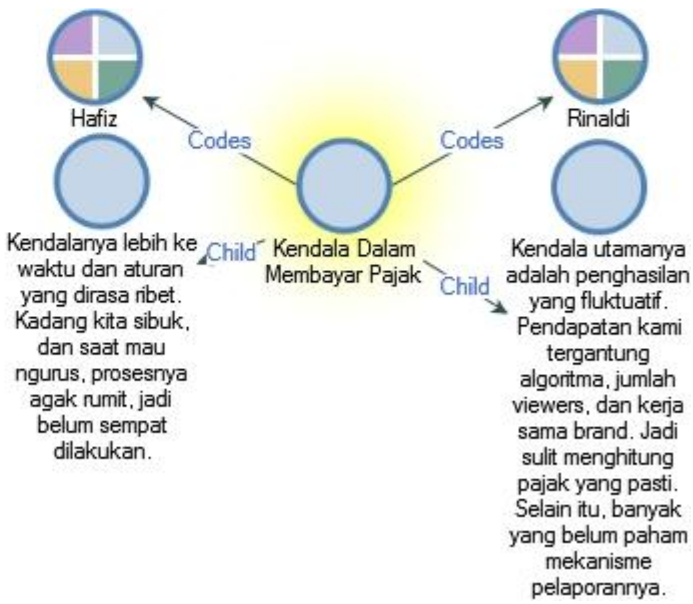
Based on the review of the results in figure 7, it is explained that attitudes towards taxes, social norms, and behavior control form the intention to obey, which then leads to tax compliance behavior.

Obstacles in Paying Taxes

The obstacles in paying taxes revealed by the two informants show the difference in the causal background between administrative and economic obstacles. Hafiz highlighted administrative obstacles in the form of system complexity and limited time that celebrities have in taking care of their tax obligations. He explained that many taxpayers in the digital sector feel that the tax process is too complicated, especially when they have to understand the reporting and payment procedures independently. Busy professional activities make it difficult for them to take care of tax administration, especially when the technical guidelines are not user-friendly. These obstacles confirm that administrative burdens can reduce taxpayers' motivation to comply, so digitalization reform and process simplification are urgent to improve compliance.

Rinaldi highlighted obstacles that are more structural and economic. He explained that the volatile nature of digital creators' income is the main challenge in tax calculation and reporting. Revenue that depends on social media algorithms, engagement, and collaboration with brands makes it difficult to determine the exact tax amount. In addition, there are still many creators who do not understand how to calculate and report taxes correctly, causing uncertainty and worries about administrative errors. Rinaldi assessed that tax authorities need to provide adaptive mechanisms that take into account the characteristics of non-fixed income, for example with an average-based estimation system or special guidelines for digital economy actors.

Figure 8. Interview Results



Source: Primary Data Processed, 2025

From these two views, it can be concluded that the obstacles in paying taxes among digital workers are multidimensional. Administrative obstacles such as system complexity and time constraints combine with economic obstacles in the form of income fluctuations and lack of fiscal literacy. Hafiz emphasized the need to improve the system more efficiently and flexibly, while Rinaldi emphasized the need for structural support through policies that are adaptive to digital work patterns. The synergy of these two aspects is the basis for the formation of a tax system that is more inclusive, responsive, and oriented to the socio-economic realities of the digital generation.

Figure 9. Results Review

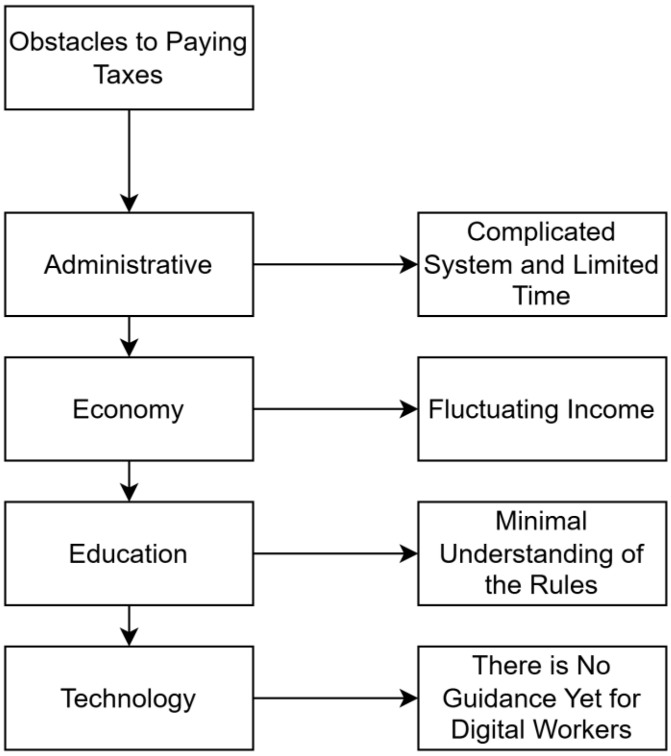


Image source: Primary Data Processed, 2025

Based on the review of the results in figure 9, it can be seen that there are four factors that are obstacles in paying taxes, namely administrative, economic, educational, and technological.

DISCUSSION

The results of this study show that tax awareness and compliance among Instagram celebrities (celebrities) in Palu City are formed through the interaction between factors of knowledge, trust, and structural conditions of the digital economy. Based on in-depth interviews with the two main informants, it was found that tax awareness arises not only from an understanding of regulations, but also from social experiences and perceptions of government transparency in managing public funds. These findings are in line with Planned Behavior theory (Ajzen, 1991), explaining that individual behavior, including tax compliance, is influenced by attitudes toward behavior, social norms, and perceived behavioral controls. In this context, a positive attitude towards taxes grows when celebrities feel that the process is easy and the benefits are real for society.

These results are in line with research Ristanti et al. (2022) who find that awareness is an internal drive that influences compliance, and Wijayanti & Ekowati (2022) and Nugraheni (2025) which emphasizes that tax understanding is directly proportional to taxpayer compliance. Further, these results corroborate the view Sonjaya (2024) that individual experience and motivation play a major role in shaping tax awareness, and Yasa & Prayudi (2019) which states that intention is the basis of obedient behavior. In this context, celebrities' intention to pay taxes arises when they understand the rules, see the real benefits, and feel justice in the system.

Thus, this study confirms that tax compliance does not only depend on legal sanctions, but also on the formation of intentions, positive attitudes, and trust in the tax system. Therefore, the government needs to strengthen digital-based tax literacy, simplify procedures, and increase transparency so that tax awareness and compliance grow sustainably among the creative economy generation.

CONCLUSION

The results of this study indicate that celebrities basically have high awareness but this is not followed by compliance. Tax awareness comes not only from understanding regulations, but also from moral values and perceptions of state fiscal transparency. When individuals feel that the tax procedures are simple, education is carried out actively, and the tax benefits can be felt in real terms, then the awareness to pay taxes grows voluntarily. This shows that the rational dimension (understanding and convenience) and the affective dimension (trust and sense of justice) play an important role in shaping tax-conscious behavior in the creative economy era.

The results of this study confirm that tax compliance in celebrities is not solely determined by law enforcement or administrative sanctions, but also by moral intentions and beliefs as described in the Theory of Planned Behavior (Ajzen, 1991). Continued compliance arises when individuals understand their obligations, believe in the transparent management of public funds, and feel the tax system supports the fluctuating characteristics of digital income. Therefore, increasing tax awareness and compliance needs to be realized through three main strategies, namely strengthening digital tax literacy, simplifying the tax administration system, and increasing public transparency. The synergy between education, system innovation, and social trust is the main foundation in building sustainable tax behavior among the digital generation.

LIMITATION

The limitation of this study lies in the limited number of informants, namely only two celebrities, so the results cannot be generalized widely to describe all digital economy actors in Palu City. Moreover, a phenomenological approach that focuses on depth of meaning causes the findings to be more descriptive than comparative. This research has also not examined in depth the role of institutions such as tax authorities or regional fiscal policies. Therefore, further research is recommended to involve more participants with mixed methods in order to provide a more comprehensive understanding of the factors influencing tax awareness and compliance in the digital creative economy sector.

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