UNDERSTANDING GEN Z TAX COMPLIANCE BEHAVIOUR

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Abstract: This study examines the perceptions of Z generations related to peer group influence, digitalization tax service orientation, tax knowledge, and social media platform influence. Changes traditional paradigm of tax compliance to improve voluntary tax compliance in Z generation. This research method is a survey method using electronic questionnaires. This study's respondents (sample) are taxpayers under 28 years old. Data was analyzed by using multiple regression analysis. The survey results of 142 taxpayers indicate that peer groups, the digitalization tax system, tax knowledge, and social media increase taxpayer compliance. The contribution of this work is a more brief and straightforward understanding of behavioral accounting, primarily related to the tax compliance of Generation Z. In contrast to the overarching goal of prior research, the current study analyzes the impact of taxpayer compliance, and the other analyzes Gen Z consumption behavior. Understanding and addressing these research will enable governments to cultivate a culture of tax compliance among Gen Z, ensuring fiscal sustainability and equitable taxation as this generation becomes a significant part of the tax-paying population.

Keywords: Tax Behaviour, Tax Compliance, Gen Z, Tax Knowledge

INTRODUCTION

Tax is the largest source of revenue in Indonesia when compared to revenue in other sectors. The tax sector has contributed 80% of Indonesia's gross income in the past five years (Badan Pusat Statistik, 2023). Compliance with tax regulations will help essential functions in developing a country. Several studies have proven that the level of tax compliance positively impacts tax revenues (Bellon et al., 2022; Inasius, 2019; Sentanu & Budiartha, 2019). Each country has its own rules and approaches to increasing tax revenues. An important issue that the government and tax authorities must consider is to gain knowledge and understanding of the causes of taxpayer non-compliance. However, measuring tax non-compliance from the uncollected tax level will be challenging, which the tax authorities cannot detect (De Neve et al., 2021; Inasius et al., 2020). Referring to Ikhsan et al. (2023), Non-compliance with tax obligations is an issue all tax authorities encounter. The issue of tax non-compliance has existed since the commencement of taxation. Explanation and categorizing taxpayer non-compliance behavior patterns are the most effective and crucial methods for tax authorities to address the issue.

According to a press release from the Directorate General of Taxes on January 3, 2023, the realization of the 2022 SPT submission reached 19.08 million taxpayers, which has reached the target of 83.2 percent where the compliance target set by the DGT is

80%. However, this figure has decreased from 2021 to 84.07 percent (Santika, 2023). The problem is that in the last three years, the number of taxpayers who are supposed to report their SPT has remained the same, around 19 million taxpayers.

Gen Z, also called post-millennials, is the first generation never to know the world without the internet. Generation Z is formed by and interacts with the environment in fundamentally different ways than individuals who have experienced life pre-Internet; they blend the lines between their online and offline lives. Due to the lack of guidance from their elders, kids are forced to learn to adapt quickly to the ever-changing landscape of the digital world on their own (Katz et al.,2021). Moreover, Gen Z behaviour has been ascertained in previous McKinsey (2018) studies. Gen Z may be divided into four primary components because it is a truth-seeking generation. First, Gen Z is called "the undefined ID," as this generation assesses each person's expression independently of categorization. Second, Gen Z is called "the communaholic," a highly inclusive generation that wants to be active in many communities by leveraging technical skills to enhance the advantages they wish to deliver. Third, Gen Z is called "the dialoguer," the generation who believes change can happen via conversation. In addition, members of Gen Z are receptive to new perspectives and love engaging with a wide range of individuals and communities. Fourth, Gen Z is known as "the realistic," a more pragmatic and analytical generation in decision-making than the preceding generation. Gen Z is a generation that values independence in learning and finding knowledge, making them content to make judgments.

Gen Z is known to be very interested in the digital world because they were born in the era of technology such as the internet, smartphones, video streaming, and social media (Ayuni, 2019). Gen Z bears many responsibilities

from previous generations and is seen as the generation that will make fundamental societal decisions (Katz et al., 2021). Thus, it is natural to hope that Gen Z will be ready to help spur the wheels of the national economy forward, and they are, of course, potential future taxpayers.

Previous research about tax compliance accepts that higher education increases knowledge of taxation (Bornman & Wassermann, 2020). Integrating ethics education in taxation is significant to forming morality early, especially for students with low tax understanding. Lack of tax knowledge can potentially reduce tax compliance (Bornman & Ramutumbu, 2019); However, this can be anticipated with ethics-based tax administration education so that it can suppress tax avoidance behaviour and increase student awareness of the importance of paying taxes.

Gen Z is influenced by the environment around them, namely friends and family, as well as exposure to social media, which is their daily lifestyle. This follows what was explained by Seyfi et al. (2022).

Prior research has indicated that taxpayers' compliance attitudes are influenced by their level of tax knowledge (Okpeyo et al., 2019; Sidoarjo, 2021). Previous studies have shown that using advanced technologies in tax filing can enhance taxpayer compliance (Hardika et al., 2022). However, research that had been carried out in the year before that showed that advancements in technology utilized by the DGT did not influence taxpayer compliance was published (Pebrina & Hidayatulloh, 2020). There remains a lack of studies about the impact of social media on tax compliance. Previous studies have frequently used social media variables to impact an individual's consumption (Ayuni, 2019; Goldring & Azab, 2021). Regarding tax compliance in Indonesia, the study that led to the peer review still needs more research to see if it has significant implications (Inasius, 2019).

It has given the significance attributed to tax compliance; individuals should know the need to adhere to tax regulations. Collaborative efforts and synergy within the community are imperative to elevate taxation in Indonesia. Numerous initiatives have been implemented to increase the quantity and quality of taxes in Indonesia. This research focuses on the behaviour of Gen Z, which is the future of a society and a country that will contribute to the mindset and progress of a country's economic rotation.

Theoretically, this research is anticipated to advance tax compliance knowledge, particularly regarding the psychology of psychological elements of taxpayer behaviour among Generation Z.

Literature Review

Some approach was initially used to explain the topic of tax compliance, based on the assumption that taxpayers are rational when confronted with uncertain conditions. The limitations of the economic approach were identified, such as when confronted with irrational taxpayer behaviour. In addition, the economic approach includes deterrence factors such as tariffs, inspections, and tax sanctions, which are synonymous with coercive solutions and are regarded as less effective over time, according to Romadhon & Diamastuti (2020).Combining economic and non-economic factors, the various types of literature are essentially perpetually searching for explanatory factors from tax compliance. However, current tendencies in tax compliance research are more likely to discuss psychological and social factors, according to Rachmawan et al. (2020). Consequently, this study will examine research on tax compliance from a behavioural perspective using a relatively uncommon theory.

Attribution theory explains the attribution process to understand why an event or behaviour occurs or, in other words, whether the occurrence of the behaviour or event is assumed to be situational. The factors influencing perception form a theory that underlies a person's compliance (Heider, 1958). A person or taxpayer will comply or not comply with tax obligations influenced by considerations of rationality related to tax benefits and the influence of other people who influence decisions in tax compliance.

Jones and Harris (1967) in their research name the attribution of attitudes stated external factors tend to be attributed as causes when individuals are directly involved in an event, while internal or personal factors are attributed as determining factors when an individual is not directly involved or is merely observing.

Davis(1989) introduced the Technology Acceptance Model, which is a development of the Theory of Reasoned Action (TRA) proposed by Ajzen and Fishbein (1977). This theory examines the approval of the use of information technology systems that will be applied to the use of the digitalization of taxation. This is anticipated to assist taxpayers in fulfilling their tax responsibilities. This model is commonly used in information systems research to determine user responses to information systems (Nyoman Yudha Astriayu Widyari, 2023).

Hypothesis Development

When someone's friends, business partners, or partners put enough pressure on them, it's called peer influence (LaMothe & Bobek, 2020). In this study, peer colleagues can include friends, family, co-workers, and other acquaintances. Groups of peers have a significant impact on the opinions, attitudes, and behaviours of the individuals that are a part of those groups.

Viewed from the perspective of the Fischer Model (1992), Peer group influence is one of the elements that shape attitudes and perceptions, with the term peer referring to fellow taxpayers (i.e., friends and colleagues). This

study considers peer group influence among the determinants of tax compliance. It shapes their attitudes toward tax compliance and tax payments (Dularif & Rustiarini, 2022. They stated that the peer-to-peer factom must be considered when researching taxpayer compliance.

According to research (Al-Rahamneh & Bidin, 2022) Peer group influence positively affects the taxpayer's decision; if a non-compliant taxpayer environment influences the taxpayer, then other taxpayers will also be affected.

H_1 : Referent groups and tax compliance have a positive association.

Ease of accessing both information and systems for reporting and paying taxes will be a convenience for taxpayers to become compliant taxpayers. This is also in line with DJP's work plan for 2022, which is to increase the digitization of the tax system, namely the development of the CORE TAX system so that every taxpayer can be reached and monitored through a system and traditional methods will begin to be replaced by systems to achieve voluntary tax compliance. The consolidated taxpayer database is critical in modern tax administration because it allows for storing and retrieving critical taxpayer data. It also makes planning easier because tax administrations get a bird's-eye view of taxpayers registered in the system. Planning could include resource allocation, tax revenue projections, and other tasks.

According to research conducted by Wulandari (2021), digitization in the tax reporting system positively impacts taxpayer compliance, i.e., e-filing improves the invoice system and encourages taxpayers to meet their tax obligations.

H_2 : Digitalization of the tax system and tax compliance have a positive association.

Knowledge of the benefits of taxes remitted to the state will encourage voluntary tax compliance because the motivation of taxpayers will become more directed and supported by the results of tax benefits that are felt indirectly.

Several previous studies have produced several findings related to public compliance in paying taxes (Bornman & Wassermann, 2020; Ikhsan et al., 2023; Inasius, 2019; Sritharan & Salawati, 2019; Tilahun, 2019). One of the factors that can have an impact on taxpayer compliance for the community is knowledge of taxation. Not only is the tax knowledge factor, but the degree of education can also affect compliance with tax payments. A person's educational level is higher and generally has a high awareness of tax compliance. Higher education can make a person rich in information, especially about taxes, and learn a lot about the ins and outs of taxes while studying. Several studies have found that decreased complexity and increased tax understanding boost tax compliance (Rodriguez-Justicia & Theilen, 2018; Susanti et al., 2020).

H_3 : Tax knowledge and tax compliance have a positive association.

Approaching the 5.0 revolution, all access to "what humans are looking for" is increasingly open. Social media has become a primary communication tool, specifically an internet-based application that enables users to create and share information (Ansari & Khan, 2020). A significant shift in advertising and marketing is the tendency to use social media to introduce everything (Kaplan & Haenlein, 2010). Marketing through influential people on social media is a popular method businesses use (Ardiansyah & Sarwoko, 2020). Automation and integrated systems play an essential role in this being able to happen appropriately. The use of technology in various fields is so rapid that all forms of activity have become more effective and efficient. Recently, social media is believed to be able to influence its users to increase insight and change the way they think and act. Social media in campaigning for action and support in terms of the community. In line with that, the Directorate General of Taxes is

intensively utilizing social media as a means of tax socialization for taxpayers. Social media uses the concept of one branding, namely centralized information. The persona that DJP wants to form is "Youth, Energetic, Helpful.", Consequently, DJP's social media presence is characterized by a casual and informal tone, avoiding any stiffness or formality. The displayed content utilizes informal language and a user-friendly interface. DJP can effectively engage with and educate the younger generation on tax-related matters while building a positive and relatable brand image. (Chrismas et al., 2022).

Furthermore, a previous study by Darmian L (2021) mentioned that digital content has a positive effect on taxpayer compliance, and understanding digital media has a positive effect on taxpayer compliance.

H4 : Social media use and tax compliance have a positive association.

METHOD

The research that has been conducted concerning compliance with taxes is comprehensive and covers a wide variety of topics. These topics include quantitative assessments, as well as surveys using questionnaires. In most cases, the theoretical framework can be traced back to models of taxpayer behaviour (Mascagni, 2018).

Based on Schroth (2019), who was born in 1997 – 2013 classified as Gen Z, this study's target population of young Indonesian taxpayers born over the year 1996.

The technique used in this research is purposive sampling, which involves selecting samples based on predetermined criteria that align with the study objectives. This approach aims to address the research problems effectively. The target of this research is individual taxpayers born over the year 1996, and have NPWP.

The poll was focused on the province of Jakarta, which has the highest percentage of taxes, estimated to be one-third of Indonesia's total (Inasius, 2019). Questionnaires were distributed during the period May 2023 to June 2023. This study used 142 samples.

The operational dependent variable in this study is taxpayer compliance as measured using a Likert scale that can be seen in Table 1.

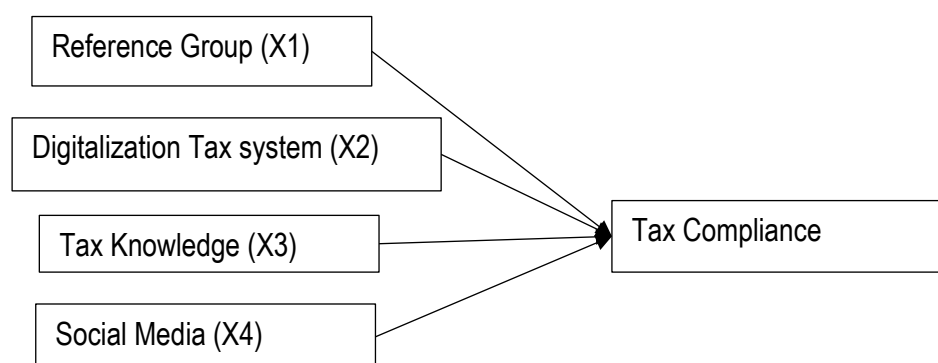Figure 1 describes the research model of this study.

Figure 1. Research Model

Tabel 1. Descriptions of variables

Variable	Concept	Dimension	Indicator
Tax Compliance (TC)	Fulfillment of all tax obligations stipulated by law voluntarily and in full (Night & Bananuka, 2019)	1. Compliance in paying taxes 2. Compliance with obeying the rules	• Income (income) that is reported in accordance with tax provisions • Pay outstanding tax bills before they are due • Compliance of taxpayers in registering and obtaining NPWP • Timely in the SPT reporting process
Refferal Group (RG)	If taxpayers perceive that their peer group widely recognizes tax compliance, they're more likely to follow through on the requirements for filing taxes. (Sritharan & Salawati, 2019)	1. Informational Assistance 2. Provide support	• Give advice • The Motivation to Advance
Digitalization tax system (DTS)	The ability of taxpayers to use the e-tax system (Night & Bananuka, 2019)	1. Convenience 2. Complicatedness	• User-friendly • Continued use of the system • Simplified processes • Enhanced productivity
Tax Knowledge (TK)	All taxpayers in Indonesia are required to possess taxation expertise, i.e., a comprehension of the applicable tax regulations. (Inasius, 2019)	1. Knowledge of tax procedures 2. Familiarity with tax regulations	• Taxpayers are aware of the tax's benefits • Taxpayers comprehend the current tax regulations, including nontaxable income and tax rates.
Social Media (SM)	Using digital media to attract taxpayers can comprehend and comprehend the purpose of the service information submitted by the DJP so that potential taxpayers can comprehend the general provisions for tax payment and reporting. (Darmian L, 2021)	1. Convenience 2. Educative 3. Authentic 4. Participate actively	• Follow news and updates via social media • Taxpayers frequently use social media to update information, including tax-related information. • Government / DJP issues affect taxpayers.

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RESULTS AND DISCUSSION

Respondents in this study are individual taxpayers in Jakarta who were born after 1996. The number of respondents being sampled is 142 taxpayers. Based on the research questionnaires collected, individual taxpayer profiles are presented in Table 2. Table 2 shows that the number of women respondents is more significant than that of men, which was 66,2 percent. The educational background of most respondents is a Bachelor's degree. Based on the type of work, more respondents work as private employees, as many as 57,3 percent, followed by students, as many as 21,1 percent. Respondents' statistics can be seen In Table 2

The results of descriptive statistical analysis of research variables can be seen in Table 3. The validity test of variables of research can be seen in Table 4 to Table 8.

Tabel 2. Respondent Profile

Information		Number	Percentage
Gender	Male	48	33,80
	Female	94	66,20
Educational Background	Senior High School	47	33,10
	D3 (Associate)	37	26,10
	S1 (Bachelor)	58	40,80
Occupation	Private Employee	81	57,00
	Student	30	21,10
	Civil Servant	8	5,60
	Entrepreneur	23	16,10

Source : Processed data, 2023

Table 3. Descriptive Statistic

Item	N	Minimum	Maximum	Mean	Std. Deviation
Tax Compliance	142	15,000	25,000	22,014	2,156
Referral Group	142	4,000	15,000	12,457	2,002
Digitalization Tax System	142	10,000	20,000	17,809	1,649
Tax knowledge	142	12,000	20,000	17,112	2,100
Sosial Media Influence	142	10,000	20,000	16,761	2,281

Source : Processed data, 2023

Table 4. Validity Test of Tax Compliance Variable

Item	Pearson Correlation	Note
Y.1	0,707	Valid
Y.2	0,747	Valid
Y.3	0,686	Valid
Y.4	0,800	Valid
Y.5	0,600	Valid

Table 5. Validity Test of Referral Group Variable

Item	Pearson Correlation	Note
X1.1	0,747	Valid
X1.2	0,781	Valid
X1.3	0,826	Valid

Table 6. Validity Test of Digitalization Tax system Variable

Item	Pearson Correlation	Note
X2.1	0,703	Valid
X2.2	0,585	Valid
X2.3	0,640	Valid
X2.4	0,700	Valid

Table 7. Validity Test of Tax Knowledge Variable

Item	Pearson Correlation	Note
X4.1	0,764	Valid
X4.2	0,690	Valid
X4.3	0,777	Valid
X4.4	0,787	Valid

Table 8. Validity Test of Tax Knowledge Variable

Item	Pearson Correlation	Note
X3.1	0,785	Valid
X3.2	0,711	Valid
X3.3	0,677	Valid
X3.4	0,645	Valid

Table 9. Reliability Test of Variable

Item	Cronbach Alpha	N of Item	Note
RG (X1)	0,687	3	Reliable
DTS (X2)	0,665	4	Reliable
TK (X3)	0,662	4	Reliable
SM (X4)	0,747	4	Reliable
TC (Y)	0,748	5	Reliable

This study attempts to evaluate the impact of several plausible explanations influencing taxpayer compliance behaviour, applying multiple regression analyses and sequential multiple regressions. The four assumptions underlying the process of regression were evaluated and determined to be valid: normality, linearity, heteroscedasticity, and multicollinearity.

Table 4, 5, 6, 7, and 8 show that all statement items variable of Referral Group (X1), Digitalization Tax system (X2), Tax Knowledge (X3), Social Media Influence, and taxpayer compliance (Y) has a pearson correlation value of more than 0,1376. The reliability analysis in Table 9 showed values above the acceptable level > 0,6.

Table 10 shows that the taxpayer compliance variable has an average value of 22.01. Five questions measure taxpayer compliance, so the maximum score is 25, meaning the average taxpayer has an excellent tax compliance rate. The variable of the referral group has an average value of 12,46. An ideal score of the referral group variable is 15. Thus, the variable of tax understanding is included in either category. The average score of the digitalization tax system is 17,81, and the ideal score is 20. The digitalization tax system variable is included in the excellent category, meaning taxpayers will be attracted to digitalization rather than the conventional system. The variable tax knowledge variable has an average of 17,11. An ideal score of the tax knowledge factor is 20, which means that taxpayers have an excellent understanding of the relevant laws. Social Media Influence has an average is 16,76. 4-point statements measure the social media influence variable, so the ideal score is 20; this means young taxpayers are attracted to social media as their source of information.

Table 10. Results of Multiple Linear Regression Test

Model	Beta	t	Sig
Constant	6,058	3,412	0,001
Referral Group	0,177	2,299	0,023
Digitalization Tax System	0,414	4,284	0,000
Tax knowledge	0,176	2,009	0,046
Sosial Media Influence	0,201	2,629	0,010
F Count = 21,136			
Significance = 0,000			
Adjusted R^2 = 0,364			

The following regression equation is derived from the results of many linear regression tests: Y = 6.058 + 0.177RG + 0.414DTS +0,176TK + 0,201SMI. It has been shown through several regression analyses that the digitization of the tax system is the most essential factor influencing tax compliance with a beta coefficient of 0,414.

The Effect of Referral Group on Tax Compliance

According to the findings of the first hypothesis test (H1), the t value of the Referral Group 2,309 was retrieved, with a significance level of 0,022. < 0,05 describes a positive influence of the Referral Group on tax compliance. This indicates the acceptance of the first hypothesis. The results of this study supported attribution theory; a referral from the group is an external factor that can influence someone's decision to support or not support an object. Taxpayers are presumed to internalize social norms and act according to their respective reference groups. Results show that acquaintances can either encourage or discourage tax compliance. This result of the study, in accordance with the previous research of Inasius (2019) and Al-Rahamneh & Bidin (2022), also supports the same idea and asserts that if a taxpayer believes tax compliance is prevalent and accepted by his peers, he is more likely to follow through. The behavior of taxpayers is affected by their neighbors' behaviour, or about whom they may have information or those about whom they may know, or with whom they may regularly engage of tax.

The Effect of Digitalization Tax System on Tax Compliance

The second hypothesis (H2) stated that the Digitalization Tax System influences (X2) on taxpayer compliance. Based on the results of multiple regression testing for the digitalization of the tax system, it can be identified that the regression value is 0.392, the t-value for the variable on the digitalization tax system is 4.025, and the significance number is less than 0.05, namely 0.00. This study's findings support the second hypothesis (H2), indicating that the digitalization of tax systems has a beneficial impact on tax compliance. The results of this study supported TAM (Technology Acceptance Model). The perceived usefulness and ease of the tax system directly influence the impact on taxpayer compliance in reporting their tax obligations. The acceptance of the information technology system that has been created is tested through the evaluation of perceived usefulness and perceived convenience by taxpayers(Wulandari & Dasman, 2023). Digitalization of the tax system effectively increases tax compliance for the young generation. This result of the study follows the previous research of Wulandari (2021), (Bellon et al. (2022), and Sentanu & Budiartha (2019). Convenience and usability will aid taxpayers in fulfilling their tax obligations. With this innovation, it is anticipated that tax compliance will increase. The complexity of the tax system has been shown to have a significant impact on compliance behavior. In some instances, the average person does not know if they have complied with the law (Bani-Khalid et al., 2022).

The Effect of Tax Knowledge on Tax Compliance

Hypothesis 3 (H3) is well supported because the results of the regression analyses indicate significant relationships between tax knowledge and tax compliance, in which t of tax Knowledge was 2,531 and significance 0,012 < 0,05. According to these findings, having a deeper understanding of taxes would lead to greater tax compliance. This aligns with the previous study by Sritharan & Salawati (2019) and Aprilia et al.(2022), that having more tax knowledge encourages tax compliance, but having less information encourages more non-compliance. The results of this study support attribution theory, and tax knowledge can be

classified as internal attribution (Shi et al., 2023). The level of tax knowledge can impact how taxpayers perceive and behave in fulfilling their tax responsibilities. As a result, increasing the understanding of taxes among the general public through education, socialization, and the simplification of tax legislation can be helpful.

The Effect of Social Media on Tax Compliance

Hypothesis 4 (H4) predicted a significant connection between social media and tax compliance. The results of the regression analyses indicate a significant positive relationship between social media influence and tax compliance. Results of the regression analyses are shown t 2,629 and sig 0,010 < 0, 05. Thus, H4 is supported. This result confirms the previous study by Ardiansyah & Sarwoko (2020).

According to attribution theory, socialization is a process in which individuals are persuaded or compelled to behave in specific ways due to external factors, including the impact of their environment and the social influence of others. External attribution may fail to consider the unique characteristics of individuals and disregard the influence of their traits on their behavior and actions, which can extend beyond environmental factors.

In addition, we argue that government social media should emphasize recent changes in how taxpayers deal with taxation and that taxation offices ought to improve the portion of information shared on system operation.

CONCLUSION

Policymakers are interested in issues related to the tax compliance of individual taxpayers. The results of this research may be helpful to policymakers as they consider how to enhance the administration of taxation in the years to come, particularly for young people in developing economies. This research aimed to understand better what factors might be most influential on tax compliance among young taxpayers in Indonesia.

The study empirically assesses four factors—social support, tax knowledge, digitization of tax systems, and the impact of social media on tax compliance—that influence taxpayer behavior. Overall insights are that referral groups, the digitalization of the tax system, tax knowledge, and the influence of social media increase tax compliance. Each human has their thoughts and opinions about their tax compliance, which means several external non-compliance factors influence them. This study proves that law enforcement is a factor in increasing compliance decisions, and the encouragement of social norms from the surrounding environment in the form of peer information increases compliance decision-making efforts.

The implementation of digitalization into the tax system has made it simpler for taxpayers to file their returns from the convenience of their residences. Tax Compliance which can be influenced by tax knowledge, is the result of research that states that the factor of good taxpayer knowledge regarding tax regulations can impact tax compliance. The study's findings also concluded that it is necessary and significant to add the component of educating taxpayers through social media. According to the findings of the study, education about social media has a strong association with tax compliance. As a result, the study emphasizes that social media plays an important role in informing the public about the need to pay taxes due to the convenience created by the accessibility of social media on smartphones.

This study has several implications for the design, goals, implementation, and effective administration of potential future tax policies, particularly in developing economies.

It is recommended that the government allocate resources towards tax education initiatives tailored for Generation Z; educational institutions should integrate tax-related

education into their programs to enhance Generation Z's financial literacy and tax awareness. Additionally, Governments can use social media and online channels to engage with Gen Z, emphasizing the societal benefits of taxation and providing timely information and support.

The findings of this study are significant because they show that additional improvements in compliance are feasible by enhancing taxpayers' views toward the tax system, particularly by boosting taxpayers' faith in the institutions responsible for collecting taxes; assessing their awareness of online tax scams and fraud, and whether they take precautions to protect their personal and financial information also consider how technological advancements and changes in tax laws may impact their tax compliance practices.

The focus on the importance of trusting should not be misunderstood as an overly optimistic strategy. Taxpayers, on the other hand, should be treated fairly and follow what they do. The government must support committed taxpayers, while tax evaders must endure the law's full penalties. (Batrancea et al., 2019). These findings offer valuable insights to enhance compliance by aligning with the ideals desired by Generation Z. For example, considering the motivation of Gen Z to be compliant taxpayers, tax policies should adapt to the changing work landscape and technological advancements that Gen Z is likely to experience.

Nevertheless, this research has several limitations. First, Indonesia's economic conditions and tax policies can change over time, impacting Gen Z's tax compliance behavior. The study's findings may not capture the full complexity of these dynamic factors. Second, the sample includes only youthful Jakarta residents. Next researchers can use other cities to get deeper results about Indonesia's Generation Z tax awareness.

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