



THE EFFECT OF ONLINE FIRESTORMS AND TAX REGULATION COMPLEXITY ON PROSPECTIVE TAXPAYERS' TAX COMPLIANCE INTENTION THROUGH TAX MORALE

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Abstract

Collective online outrage (online firestorms) toward tax authorities and the intricacy of fiscal regulations introduce a new dimension into the tax-compliance behaviour of the younger generation. This study examines the effect of online firestorms and tax-regulation complexity on tax-compliance intention, positioning tax morale as a mediating variable, among Padjadjaran University students as prospective taxpayers. An explanatory quantitative approach was applied using primary questionnaire data from 100 respondents, drawn through purposive sampling and proportionate stratified random sampling from a population of 33,601 active undergraduate and applied-bachelor students. Data were analysed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with a 10,000-subsample bootstrapping procedure in SmartPLS. The results reveal that online firestorms exert a significant negative effect on tax-compliance intention ($\beta = -0.760$) but no significant effect on tax morale, whereas tax-regulation complexity significantly reduces tax morale ($\beta = -0.755$) yet shows a significant positive direct effect on compliance intention ($\beta = 0.421$). Tax morale positively and significantly affects compliance intention ($\beta = 0.643$). The findings confirm that digital pressure operates through a direct behavioural path, whereas structural regulatory barriers operate through a moral path in a competitive-mediation pattern. Consequently, safeguarding the compliance of future taxpayers requires two non-substitutable strategies: regulatory simplification to protect tax morale, and responsive public communication to shield compliance intention from digital shocks.

Keywords: Online Firestorms; Prospective Taxpayers; Tax Compliance Intention; Tax Morale; Tax Regulation Complexity

INTRODUCTION

Taxation is the most vital instrument within the structure of Indonesia's State Budget (APBN). The tax sector has consistently contributed more than 75 percent of state revenue since 2021, and even reached 83.31 percent of total state revenue according to data from Statistics Indonesia (Badan Pusat Statistik) in 2025. This high fiscal dependence underscores that the continuity of national development, from infrastructure to social services, rests heavily on tax revenue (Putra, 2022). Without strong revenue, the state risks losing its fiscal independence and becoming trapped in dependence on foreign debt.

Amid this dependence, Indonesia paradoxically faces the problem of a low tax ratio, namely 10.07 percent in 2024, which declined to 9.31 percent in 2025 (DDTC News, 2025; IKPI, 2024). This figure still lags behind the average of ASEAN countries, which generally ranges between 12 and 14 percent. This gap has driven the authorities to expand the tax base massively, one strategy being to target segments of society with substantial future economic potential through the digitalisation of the tax system (Salsabila & Kurniawan, 2023). Within this demographic map, students occupy a strategic position as prospective taxpayers who will soon become the state's principal financial contributors.

The student generation has grown up alongside the internet and has made cyberspace its primary medium of interaction. Social-media algorithms distribute information massively and rapidly, frequently giving rise to the phenomenon of online firestorms. Referring to Pfeffer et al. (2014), online firestorms constitute the sudden release of large volumes of negative messages and complaints on social media, often targeting individuals, companies, or government institutions. Cases involving integrity violations by rogue officials are among



those that most frequently trigger fierce reactions from netizens. This public pressure can rapidly erode trust in the fairness of the tax system, undermine tax morale as the foundation of voluntary compliance, and ultimately suppress the tax-compliance intention of the younger generation.

Efforts to improve tax compliance also collide with a structural barrier, namely the high complexity of tax regulations. Tax-regulation complexity refers to the difficulty faced by taxpayers in understanding tax laws together with all of their implementing regulations, ranging from Government Regulations and Ministerial Decrees of the Ministry of Finance to Circular Letters of the Directorate General of Taxes (Wiyarni et al., 2018). The large number of derivative regulations and the high frequency of regulatory changes impose a high cognitive burden on students as prospective taxpayers, even before they formally enter the tax-administration system. The interaction between online firestorms and regulatory complexity creates a psychologically vulnerable condition: collective outrage in the digital sphere validates individual confusion and transforms frustration arising from complicated rules into distrust of the authorities.

Prior literature has examined various factors shaping the tax compliance of the younger generation, yet it still leaves a gap regarding the impact of information disruption. Salsabila & Kurniawan (2023) demonstrated that tax perception and the ease of digital systems significantly influence the compliance intention of Generation Z, but did not measure the role of individual morality as a mediator. Torgler (2004) found a strong negative correlation between the perception of corruption and tax morale, yet that study did not account for the speed of shifting public opinion in the digital era. Fadhilatunisa & Alisyahbana (2024) emphasised the importance of persuasion and positive awareness, while Jarkoni (2025) confirmed the dominance of digital communities in shaping tax ethics. Widya et al. (2022) established that the perception of corruption reduces trust and compliance, but did not evaluate the participatory nature of the public in cyberspace or the technical barriers of regulation.

These five studies share a similar limitation: a focus on basic behavioural factors and positive drivers, and a failure to measure simultaneously the destructive impact of mass outrage in the digital sphere and the mental burden arising from regulatory complexity. The novelty of this study lies in the systematic integration of a digital-social variable (online firestorms), a fiscal-administration variable (tax-regulation complexity), and a tax-psychology variable (tax morale) within a single model. This study shifts the focus from the positive influence of educational content toward an empirical exploration of the destructive impact of viral information that frictions against a complicated legal system, while also testing tax morale as a mediating mechanism. The selection of Padjadjaran University students provides a relevant testing model because this group represents a digital generation with a high level of critical reasoning, while also capturing the perspective of prospective taxpayers before they formally enter the tax-administration system.

Based on the foregoing, this study aims to analyse and test: (1) the effect of online firestorms on tax-compliance intention; (2) the effect of tax-regulation complexity on tax-compliance intention; (3) the effect of online firestorms on tax morale; (4) the effect of tax-regulation complexity on tax morale; and (5) the effect of tax morale on tax-compliance intention among Padjadjaran University students. The findings are expected to serve as an empirical foundation for tax authorities in formulating policies to mitigate digital information crises, while also enriching the modern tax-accounting literature.

LITERATURE REVIEW

Theory of Planned Behavior and Attribution Theory

This study employs the Theory of Planned Behavior (TPB) developed by Ajzen (1991) as its main theory. TPB establishes intention as the factor that captures a person's motivation



to perform a behaviour, with three principal determinants: attitude toward the behaviour, subjective norms, and perceived behavioural control. Fishbein & Ajzen (2011) refined this framework through the Reasoned Action Approach, which reinforces intention as the most proximate predictor of actual action. In the context of this study, online firestorms are positioned as intervening in the attitude toward the behaviour, tax morale represents both subjective norms and internal drive, and tax-regulation complexity suppresses students perceived behavioural control.

As a supporting theory, this study draws on Attribution Theory (Heider & Fritz, 1958), which examines the way individuals interpret events and search for the causes behind them. Heider explains that people attribute events to internal causes (intention, morality, ability) as well as external causes (environmental pressure, task difficulty, the prevailing system). When students witness online firestorms related to tax scandals, they tend to attribute the problem to a systemic failure of the authorities. Likewise, the complexity of the rules is viewed as a weakness of the system rather than a limitation of one's own knowledge. Through the concept of environmental attribution, the level of task difficulty determines how an individual interprets the outcome of an action, so that this negative external attribution logically undermines tax morale as the internal driver of compliance.

Tax Regulation Complexity

Wiyarni et al. (2018) define tax-regulation complexity as the difficulty faced by taxpayers in understanding tax laws together with their implementing regulations. Bătrâncea et al. (2012) detail the sources of this complexity, namely an excessive number of rules, the use of terminology that is difficult to comprehend, and regulatory instability caused by amendments to laws within short time spans. The evolution of the Income Tax Law in Indonesia, from Law Number 7 of 1983 to Law Number 7 of 2021 on the Harmonisation of Tax Regulations, demonstrates a high frequency of change that adds to taxpayers' cognitive burden. Empirical findings on the direction of complexity's effect remain inconsistent: Dharmawan & Hari Adi (2021) found a positive effect because complexity spurs taxpayers to study the rules proactively, whereas Jehadun et al. (2024) as well as Viona & Kristanto (2021) reported a negative direction. This inconsistency creates a relevant research gap to be tested on prospective taxpayers.

Tax Morale and Tax Compliance

Torgler (2007) defines tax morale as the intrinsic motivation of individuals to fulfil their obligation to pay taxes without the element of legal coercion. This concept explains why many citizens remain compliant even when the probability of audit is very small, going beyond the assumptions of classical economic models that view people merely as risk calculators. Wijaya et al. (2025) assert that tax morale is formed through an ecosystem that integrates economic, psychological, sociological, and institutional factors, such that taxpayers with high morale comply with the rules on the basis of their own awareness. Fionasari et al. (2025) confirm the positive effect of the perception of fairness on tax morale, whereas Yoga Adi Prayogi et al. (2025) show that moral commitment declines rapidly when trust in the integrity of the government weakens. Tax compliance itself is positioned as the definitive indicator of the success of a tax system, influenced by both economic and non-economic factors (Widyaputra & Nugrahani, 2024).

Online Firestorms and Prospective Taxpayers

Online firestorms are the sudden release of large volumes of negative messages on social media, characterised by transmission speed, high volume, and intense emotional expression (Pfeffer et al., 2014). Government institutions and politicians frequently become the primary targets. Gruber et al. (2020) found that participants in online firestorms are driven by intrinsic motivations related to social justice and collective identity, while Rost et al. (2016) showed that aggressive reactions emerge when the public regards the actions of the authorities



as illegitimate, and that non-anonymous individuals are in fact more aggressive. Prospective taxpayers are defined as tax subjects who have not yet met the legal requirements to be taxpayers, with students as the most relevant representation. The policy of matching the National Identification Number (NIK) with the Taxpayer Identification Number (NPWP) through the HPP Law and Regulation of the Minister of Finance Number 112/PMK.03/2022 adds a dimension of technical complexity that tests their tax morale and compliance intention before they enter the world of work.

Hypothesis Development

Online firestorms that attack tax authorities create negative external attributions that provide a psychological justification for non-compliance. Massive and sustained exposure to digital outrage is presumed to directly reduce attitudes toward compliant behaviour, and therefore H1 is formulated: Online firestorms have a negative effect on tax-compliance intention. Tax-regulation complexity creates a cognitive burden; a number of studies show that the complexity of the rules reduces compliance intention (Jehadun et al., 2024; Viliona & Kristanto, 2021), and therefore H2 is formulated: Tax-regulation complexity has a negative effect on tax-compliance intention.

Digital outrage that positions the authorities as its target is presumed to erode students' intrinsic motivation to contribute fiscally, and therefore H3 is formulated: Online firestorms have a negative effect on tax morale. Convolutional rules suppress perceived behavioural control and trigger external attribution toward the system, which weakens the willingness to comply voluntarily, and therefore H4 is formulated: Tax-regulation complexity has a negative effect on tax morale. Finally, tax morale, as a representation of attitude and subjective norms, is presumed to foster the formation of compliance intention (Taing & Chang, 2021), and therefore H5 is formulated: Tax morale has a positive effect on tax-compliance intention.

METHODS

This study employs an explanatory quantitative approach grounded in the philosophy of positivism to test the established hypotheses (Sugiyono, 2023). The research design positions online firestorms (X1) and tax-regulation complexity (X2) as exogenous variables, tax morale (Z) as a mediating and intermediate endogenous variable, and tax-compliance intention (Y) as the main endogenous variable. Primary data were collected through a questionnaire using a five-point Likert scale, in which each variable was measured using five reflective indicators, so that the total instrument comprised twenty items. The indicators for online firestorms were adapted from Pfeffer et al. (2014), tax-regulation complexity from Dharmawan & Hari Adi (2021), tax morale from Alexander & Balavac-Orlic (2022), and tax-compliance intention from (Fišar et al., 2022).

The study population comprised 33,601 active undergraduate (Sarjana) and Diploma IV students of Padjadjaran University in the 2025/2026 academic year, focused on students in semesters 4 to 8 because they had completed most of the core courses and possessed greater intellectual maturity. The sample size was determined using the Slovin formula with a 10 percent margin of error, yielding 99.70, which was rounded to 100 respondents. Sampling was carried out through purposive sampling to filter the respondent criteria and proportionate stratified random sampling to allocate respondents proportionally across faculties. The questionnaire was distributed online via Google Forms from 6 to 16 August 2026 through social-media channels such as Instagram, Threads, X, and WhatsApp.

The data were analysed using Structural Equation Modeling based on Partial Least Squares (PLS-SEM) through the SmartPLS software, which focuses on explaining the variance of the dependent variable (Hair et al., 2021). The analysis began with data screening, followed by descriptive statistics, evaluation of the measurement model (outer model), and evaluation of the structural model (inner model). The evaluation of the outer model covered convergent



validity (outer loading ≥ 0.708 and AVE > 0.50), discriminant validity (Fornell-Larcker and HTMT < 0.90), and reliability (Cronbach's Alpha and Composite Reliability in the range 0.70–0.95). The evaluation of the inner model covered a multicollinearity test (VIF < 5), the coefficient of determination (R^2), predictive relevance (Q^2_{predict}), and model fit (SRMR < 0.08). Given that all variables were measured from a single respondent through a single questionnaire at a single point in time, a Common Method Bias (CMB) test was also conducted using the full collinearity VIF approach (Kock, 2015) and Harman's single-factor test; CMB is deemed not to constitute a serious threat if all full collinearity VIF values are ≤ 3.3 and the variance explained by a single factor is < 50 percent. Hypothesis testing was carried out through a bootstrapping procedure with 10,000 subsamples, with a hypothesis accepted if the T-Statistic > 1.96 , P-Values < 0.05 , the confidence interval does not contain zero, and the direction of the coefficient is consistent with the hypothesis.

RESULTS AND DISCUSSION

Respondent Profile and Descriptive Statistics

After the data-screening stage, which included checking the completeness of responses, eliminating respondents outside the semester criteria, eliminating duplicate submissions, and eliminating patterns of non-serious completion, 100 responses eligible for analysis were obtained, precisely matching the Slovin sample target. By semester, respondents were dominated by eighth-semester students (40 percent), followed by the sixth semester (32 percent) and the fourth semester (28 percent), so that 72 percent of respondents were in the final years closest to the transition to active-taxpayer status. By faculty, respondents were spread across seventeen faculties and schools, with the largest proportions coming from the Vocational School (11 percent) and the Faculty of Communication Sciences and the Faculty of Cultural Sciences (10 percent each), providing a relevant diversity of academic backgrounds. Descriptive statistics present an overview of the tendency of respondents' answers on each statement item, using the categories low (1.00-2.33), moderate (2.34-3.67), and high (3.68-5.00). The results of the processing are presented in Table 1.

Table 1. Descriptive Statistics of the Research Variables

Variable	Mean	Standard Deviation	Category
Online Firestorms (X1)	3.816	1.157	High
Tax Regulation Complexity (X2)	3.796	1.179	High
Tax Morale (Z)	2.534	1.354	Moderate
Tax Compliance Intention (Y)	2.562	1.349	Moderate

Source: SmartPLS output processed by the authors (2026)

Both independent variables fall within the high category, with online firestorms (3.816) slightly above tax-regulation complexity (3.796). The highest complexity score appears on the indicator of the frequency of regulatory change (X2.5 = 3.880), indicating that students' principal complaint lies in the instability of the rules rather than the format of the forms. Conversely, tax morale (2.534) and tax-compliance intention (2.562) fall within the moderate category, close to its lower bound, with a larger standard deviation signalling more varied responses. This picture reveals a condition warranting attention: students perceive the pressure of online firestorms and regulatory complexity at a high level, while their tax morale and compliance intention remain at a level that is not yet strong.

Evaluation of the Measurement Model (Outer Model)

The evaluation of convergent validity shows that all twenty indicators have outer loading values above the 0.708 threshold, with the lowest value on indicator Z1.5 at 0.801 and the highest on Y1.5 and Z1.3 at 0.923. Accordingly, no indicator needs to be eliminated. The Average Variance Extracted (AVE) values of the four constructs also exceed 0.50, as presented



in Table 2, so that each construct is able to explain more than half of the variance of its indicators.

Table 2. Results of the Average Variance Extracted (AVE) and Reliability Test

Variable	AVE	Cronbach's Alpha	Composite Reliability (rho_A)
Online Firestorms (X1)	0.728	0.906	0.912
Tax Regulation Complexity (X2)	0.770	0.926	0.926
Tax Morale (Z)	0.712	0.898	0.905
Tax Compliance Intention (Y)	0.812	0.942	0.943

Source: SmartPLS output processed by the authors (2026)

The reliability test in Table 2 shows that all constructs have Cronbach's Alpha and Composite Reliability values in the range 0.70 to 0.95, with the lowest value on Tax Morale (0.898) and the highest on Tax Compliance Intention (0.942-0.943). Accordingly, all instruments are declared reliable and internally consistent. Discriminant validity was tested through two approaches, namely the Fornell-Larcker Criterion and the Heterotrait-Monotrait Ratio (HTMT). The results in Table 3 show that all HTMT values between constructs are below the 0.90 threshold, with the highest value on the pair Tax Regulation Complexity and Tax Morale at 0.844, so that all constructs are proven to measure different phenomena.

Table 3. Results of the Heterotrait-Monotrait Ratio (HTMT) Test

Construct	X2	Y	X1	Z
Tax Regulation Complexity (X2)	-			
Tax Compliance Intention (Y)	0.063	-		
Online Firestorms (X1)	0.147	0.703	-	
Tax Morale (Z)	0.844	0.163	0.284	-

Source: SmartPLS output processed by the authors (2026)

Evaluation of the Structural Model (Inner Model)

The multicollinearity test shows that all Variance Inflation Factor (VIF) values are well below 5, with the highest value of 2.658 on the path from Tax Morale to Tax Compliance Intention, so that the path-coefficient estimates can be relied upon. The coefficient of determination (R^2) for Tax Morale is 0.624 and for Tax Compliance Intention is 0.588, both of which are moderate and exceed the minimum threshold of 0.25. Predictive relevance (Q^2_{predict}) is 0.611 for Tax Morale and 0.413 for Tax Compliance Intention, both above zero. The Standardized Root Mean Square Residual (SRMR) value of 0.073 is below the conservative threshold of 0.08, so that the model is declared to have good fit. The results of the model-fit test and path coefficients are summarised in Table 4.

Table 4. Summary of the Structural Model Evaluation

Criterion	Value	Description
R^2 Tax Morale (Z)	0.624	Moderate
R^2 Tax Compliance Intention (Y)	0.588	Moderate
Q^2_{predict} Tax Morale (Z)	0.611	Good predictive relevance
Q^2_{predict} Tax Compliance Intention (Y)	0.413	Good predictive relevance
SRMR	0.073	Good fit
Highest VIF	2.658	No collinearity

Source: SmartPLS output processed by the authors (2026)

Common Method Bias Test

Because all variables were measured from a single respondent through a single questionnaire at a single point in time, a Common Method Bias (CMB) test was conducted to



ensure that the variance of the results was not driven by the measurement method. The test used the full collinearity VIF approach (Kock, 2015). Each construct was regressed against all other constructs, and CMB is deemed not to constitute a serious threat if the full collinearity VIF value is at or below the 3.3 threshold. The test results are presented in Table 5.

Table 5. Results of the Full Collinearity VIF Test (Common Method Bias)

Construct	Full Collinearity VIF	Description
Online Firestorms (X1)	1.545	No CMB
Tax Regulation Complexity (X2)	1.016	No CMB
Tax Morale (Z)	1.032	No CMB
Tax Compliance Intention (Y)	1.492	No CMB

Source: SmartPLS output processed by the authors (2026)

All constructs have full collinearity VIF values well below the conservative threshold of 3.3, namely Tax Regulation Complexity (1.016), Tax Morale (1.032), Tax Compliance Intention (1.492), and Online Firestorms (1.545). The highest value is only 1.545, so that overall there is no indication of common method bias. This finding is reinforced by Harman's single-factor test, which shows that a single factor explains only 35.38 percent of the total variance, well below the 50 percent threshold. It can therefore be concluded that common method bias is not a substantive threat to the validity of the results of this study, and that the path-coefficient estimates can be relied upon.

Hypothesis Testing

Hypothesis testing was carried out through a bootstrapping procedure with 10,000 subsamples. The resulting structural equations are $Z = \alpha + 0.151X1 - 0.755X2 + \varepsilon_1$ and $Y = \alpha - 0.760X1 + 0.421X2 + 0.643Z + \varepsilon_2$. The full results of the hypothesis testing are presented in Table 6.

Table 6. Results of the Hypothesis Test

Hypothesis (Path)	Coefficient	T-Statistic	P-Values	Result
H1: Online Firestorms → Tax Compliance Intention	-0.760	10.568	0.000	Significant negative; H1 accepted
H2: Tax Regulation Complexity → Tax Compliance Intention	0.421	2.986	0.003	Significant positive (opposite direction); H2 rejected
H3: Online Firestorms → Tax Morale	0.151	1.908	0.056	Not significant; H3 rejected
H4: Tax Regulation Complexity → Tax Morale	-0.755	13.173	0.000	Significant negative; H4 accepted
H5: Tax Morale → Tax Compliance Intention	0.643	4.655	0.000	Significant positive; H5 accepted

Source: SmartPLS output processed by the authors (2026)

Of the five hypotheses tested, three are accepted (H1, H4, and H5) and two are rejected (H2 and H3). H2 is rejected because, although the effect of tax-regulation complexity on tax-compliance intention is proven significant (T-Statistic 2.986; P-Values 0.003), the direction of the coefficient is positive and contrary to the negative direction hypothesised. H3 is rejected because the T-Statistic of 1.908 is still below 1.96 and the P-Values of 0.056 is still above 0.05, with a confidence interval that contains zero.

Discussion

The effect of online firestorms on tax-compliance intention. H1 is accepted with a negative path coefficient of 0.760, which represents the strongest direct negative effect in the model. This finding reinforces Attribution Theory (Heider & Fritz, 1958): students who witness an explosion of public outrage regarding the alleged misuse of tax funds attribute the problem



to a systemic failure of the authorities, giving rise to a psychological justification for non-compliance. Viewed through the Theory of Planned Behavior, exposure to digital outrage directly damages the element of attitude toward the behaviour. This finding differs from Fišar et al. (2022) and Indah Fitriana et al. (2024), who found no significant effect, a difference that can be understood because this study measured massive, emotional, and sustained exposure among digital-native respondents with high intensity of social-media consumption, so that the effect is cumulative.

The effect of tax-regulation complexity on tax-compliance intention. H2 is rejected because the direction of its effect is positive (0.421), contrary to the hypothesis. This finding is in fact consistent with Dharmawan & Hari Adi (2021), who found that complexity spurs taxpayers to study the rules proactively. Among the group of prospective taxpayers who have not yet dealt directly with the administrative burden, the complexity of the rules still takes the form of theoretical knowledge and may be perceived as a marker that the state regulates taxation seriously. Nevertheless, the rejection of H2 does not mean that complexity is beneficial, because through the moral path its impact reverses to become negative, as discussed subsequently.

The effect of online firestorms on tax morale. H3 is rejected because its effect is not significant (P-Values 0.056). The theoretical explanation lies in the characteristics of tax morale, which is fundamental and formed through a lengthy process (Torgler, 2007; Wijaya et al., 2025), so that it is relatively difficult to shift merely because of a single, momentary wave of digital outrage. The mean of tax morale, which is already in the moderate category close to its lower bound, also leaves limited room for decline. The P-Values situated precisely at the significance threshold leaves open the possibility of a weak effect that has not been captured at this sample size. This finding affirms that online firestorms do not operate through the moral path, but rather directly attack the readiness to behave compliantly, as demonstrated in H1.

The effect of tax-regulation complexity on tax morale. H4 is accepted with a negative coefficient of 0.755, the strongest effect and the highest T-Statistic in the model. This finding reinforces the concept of perceived behavioural control (Ajzen, 1991) and environmental attribution (Heider & Fritz, 1958): difficult legal language, incomplete technical guidance, and frequently changing rules weaken students' confidence in their own capacity and encourage external attribution toward the system. Given that the effect of online firestorms on tax morale is not significant, almost the entire ability of the model to explain variation in tax morale derives from regulatory complexity, which affirms that structural barriers have the greatest destructive power over the moral foundation of taxation.

The effect of tax morale on tax-compliance intention. H5 is accepted with a positive coefficient of 0.643, the strongest positive effect on the dependent variable. This finding is consistent with Torgler (2007), Taing & Chang (2021), and Rinaldi et al. (2025), while also correcting Wardani et al. (2022), who found no effect of tax morale on prospective taxpayers. Because the respondents have not yet been exposed to enforced-compliance mechanisms such as administrative sanctions, the moral path becomes the only internal mechanism available to form compliance intention, so that its coefficient becomes the most dominant in a positive direction.

Overall, the test results clarify the conceptual framework that integrates Attribution Theory and the Theory of Planned Behavior. The two independent variables operate through two different paths. Online firestorms take the direct behavioural path: exerting a strong negative effect on compliance intention (-0.760) without passing through tax morale. Tax-regulation complexity takes the moral path: exerting a strong negative effect on tax morale (-0.755), which in turn exerts a positive effect on compliance intention (0.643). Multiplying the two coefficients yields an indirect effect of -0.485 , which is opposite in direction to the positive direct effect (0.421), so that the total effect of complexity remains negative (-0.064).



This pattern constitutes competitive mediation, which explains why the direction of complexity's effect has often been inconsistent in prior research: its impact depends heavily on whether the moral path is included in the model. Accordingly, tax morale is proven to protect students from the structural barriers of regulation, but does not protect them from the emotional social pressure that moves rapidly in the digital sphere.

CONCLUSION

This study examined the effect of online firestorms and tax-regulation complexity on the tax-compliance intention of Padjadjaran University students as prospective taxpayers, with tax morale as a mediating variable. Of the five hypotheses proposed, three are accepted (H1, H4, H5) and two are rejected (H2, H3). Online firestorms have a negative and significant effect on tax-compliance intention (-0.760), but no significant effect on tax morale. Tax-regulation complexity has a negative and significant effect on tax morale (-0.755), whereas its direct effect on tax-compliance intention is positive (0.421). Tax morale has a positive and significant effect on tax-compliance intention (0.643). The main finding of this study is that the two forms of pressure operate through two different paths: online firestorms through the direct behavioural path without passing through tax morale, whereas tax-regulation complexity operates through the moral path with tax morale as a mediator in a competitive-mediation pattern. With an SRMR value of 0.073 that attains good fit, this finding has a strong and reliable model foundation.

Recommendations

Theoretically, future research is advised to include other variables with the potential to explain tax-compliance intention beyond the current model, such as tax knowledge, the quality of tax-authority services, social norms, and the ease of digital administration, given that the R^2 of Tax Compliance Intention of 0.588 still leaves approximately 41.2 percent of the variance unexplained. A longitudinal design is also recommended to capture the dynamics of changes in tax morale and compliance intention as respondents transition in status from prospective taxpayers to active taxpayers. The path from online firestorms to tax morale, which lies at the significance threshold (P-Values 0.056), and the positive direction of the effect of complexity on compliance intention need to be re-examined on a larger and more diverse sample, including active taxpayers.

Practically, the Directorate General of Taxes and policymakers are advised to pursue two strategies simultaneously, namely the simplification and stabilisation of regulations to strengthen the moral foundation of taxation, and the management of public communication that is responsive to waves of negative sentiment on social media in order to protect compliance intention from direct attacks. These two strategies cannot substitute for one another because they close off different paths of damage. Given that the principal source of complexity pressure originates from the instability of the rules, the tax authorities need to maintain regulatory stability and provide clear technical guidance. The authorities are also advised to enhance the transparency of tax-revenue management and to communicate it actively through social-media channels, while universities are advised to strengthen tax education that emphasises the moral dimension and social responsibility.

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