Exploration of the 12% VAT Increase from the Perspective of Citizen of The Net: A Netnography Study

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ABSTRACT

This study aims to identify and analyze netizens' perception of tax policies, especially the increase in VAT rates to 12% in Indonesia. This study uses a qualitative approach with the netnography method, which is considered relevant in capturing responses and opinions of the digital community who are active on social media. Data was collected through observation, interview, and documentation techniques on various digital platforms such as TikTok, Twitter, Instagram, and Facebook, utilizing popular hashtags such as #TolakPPN12Persen. Data analysis was carried out systematically using the NVivo 15 software-assisted qualitative analysis approach. The results of the study show that netizens' perception of the 12% VAT increase policy consists of pros and cons. Pro-group groups think that this policy can strengthen state revenues without burdening low-income people. On the contrary, the opposing group considers that the policy has the potential to increase economic pressure on the community, especially in the context of post-pandemic recovery and the increase in the price of basic necessities. In this study, researchers found that the majority of netizens' opinions spread on social media tend to be counter, this encourages policy changes, in the form of canceling the implementation of 12% VAT. Theoretically, this study expands the understanding of the construction of public opinion in the digital space to state fiscal policy. In practical terms, these findings provide strategic input for the government in designing a more inclusive, transparent, and adaptive approach to communication and tax policies that are more inclusive, transparent, and adaptive to the needs and aspirations of today's digital society.

INTRODUCTION

The number of global plans aim to improve human and regional well-being, which is summarized into 17 Sustainable Development Goals (Sustainable Development Goals) is the term of "Agenda 30" (Eden & Wagstaff, 2021; Leal Filho et al., 2022) in (Noviriani & Fitriana, 2023). This is not only aimed at improving people's welfare, but also increasing domestic resources (Lartey, 2024). In achieving these goals, of course, there are not a few costs required by a country. According to Islami (2023), a country needs a budget as the main support to carry out and realize sustainable development. The level of state income is one of the crucial things that must be considered in maximizing a country's budget (Guo & Shi, 2021). Tax sector revenue, non-tax state revenue, and contributions are the main sources of state income (Faisol & Norsain, 2023). About 80% of state revenue comes from taxes, which play a crucial role in supporting Indonesia's economy (Julito & Ramadani, 2024). Taxes from the state and international trade taxes are two parts of the taxes

received by Indonesia (Islami, 2023).

According to Sugiyarsih et al., (2021), the Directorate General of Taxes continues to carry out intensification and extensification in optimizing tax revenue. One of the intensification efforts applied by the DGT in increasing tax revenue is through the implementation of the HPP Law Number 7 of 2021. The regulation includes policy changes related to the VAT rate of 11% which is imposed effective April 1, 2022, and will increase to 12% by January 1, 2025. Indonesia's VAT estimate is so far higher than some countries globally. This is despite the fact that these tariffs are higher compared to Malaysia and Singapore, which have tariffs of 10% and 7%, respectively (Rosa, 2024). Value Added Tax is one of the taxes that contributes quite a lot, reaching 35% of total tax revenue, this figure is the largest amount after Income Tax (Islamic, 2023). Although the realization of VAT every year almost reaches the target of the State Budget, this is still a mandatory task for the government to always create effective policies related to VAT so that it will have an impact on increasing tax revenue (Indahsari & Fitriandi, 2021). This is in line with the results of the study (Gómez-Antonio et al., 2022; Bellon et al., 2022; Shiraishi, 2022) which concludes that the implementation of the VAT rate affects a country's revenue.

In today's era of technological development, it is a way for modern society to express opinions and express their opinions on public policy issues (Hilali & Azougagh, 2021). Platforms such as Facebook, Twitter, TikTok and Instagram have become active discussion spaces where people can interact, share information and voice their aspirations (Discetti & Anderson, 2023). On social media, public opinion often reflects public opinion about policies, which can influence the acceptance or rejection of those policies (Hilali & Azougagh, 2021). Social media in this situation is not just a tool for communication but also a representation of how people perceive and respond to government policies (Salzmann-Erikson & Eriksson, 2023). Both employers and the general public certainly consider this to be a worrying situation where the end consumer is responsible for the policy (Yang et al., 2021). This change sparked concern and dissatisfaction among the public, as they argued that the move could lower the demand for goods and services (Gómez-Antonio et al., 2022). According to Ajzen (2005), a person's attitude towards an action is influenced by their beliefs about the possible outcome of the action, known as behavioral beliefs. This belief describes a person's personal assessment of the environment and himself. In planned behavior theory, Ajzen states that this belief can be identified by associating the behavior to be predicted with various impacts or consequences that may arise, both when the behavior is carried out or ignored. According to the theory planned behavior "the increase in VAT rates" will affect "the consideration of buying or not" (Ajzen, 1991).

In addition to using the theory of planned behavior, this study also integrates a number of other relevant theories to enrich the analysis of the public response to the fiscal policy. Among them are the regressive tax theory which highlights the burden of consumption taxes that tend to be heavier for low-income groups; distributive justice theory, which emphasizes public perception of justice in the distribution of tax burdens and state benefits; and keynesian theory of consumption, which explains changes in consumption behavior due to a decline in real income. Furthermore, Rational tax compliance theory is also used to explain that taxpayers' decisions in complying with tax rules are influenced by rational profit-loss calculations. In addition, this research also raises the concept of tax as a long-term investment, which positions taxes not only as a fiscal obligation, but as a contribution to public welfare and national development in the future. If examined in more detail about the 1% VAT increase, it actually does not mean that the difference in the increase in goods or services is 1% but will experience a price increase of 9% (1%: 11%).

As a result, since the VAT increase to 12% was announced, the public has participated in providing pro and con comments about tax policies on social media and news pages, as shown by

#TolakPPN12Persen. This encourages researchers to be interested in taking a deeper look considering that citizens of the net from various groups and occupations have made statements regarding the change in the VAT rate to 12%, as well as the expression of citizens of the net through social media as a personal response to the situation they are experiencing and feeling as a result of the change in tax policy.

On the eve of the turn of the new year 2025, there has been a circulation on social media about the issue of canceling the implementation of the 12% VAT rate increase which invited a lot of comments from netizens because they felt they had succeeded in voicing their aspirations related to the rejection of the VAT increase. Based on PMK 131 of 2024, it has been stipulated in detail regarding the imposition of a VAT rate of 12%. In Article 2 of the regulation, the 12% VAT rate is only applied to goods that are included in the luxury category in Indonesian territory. These luxury goods include motor vehicles and other types of goods that are subject to sales tax on luxury goods. Launching from https://www.tempo.co, the change in the implementation of the VAT rate of 12% is allegedly influenced by the responses and aspirations conveyed by netizens through social media. Research by Faisol & Norsain, (2023) has examined netizens' views on the change in the 11% VAT increase, it is undeniable that in this study there is a research gap in the form of applications used as research data sources using only Twitter, while in this study the researcher used various applications such as Instagram, Facebook, TikTok, and Twitter. Undeniably, the reason the researcher chose the social media platform is because it is included in the application with the highest number of users in Indonesia today (www.theglobalstatistics.com).

This research is considered appropriate to use a qualitative approach of netnography to explore netizens' behavior as a form of resistance to tax policies. This approach allows researchers to deeply understand how netizens' perceptions, attitudes and responses are formed and influenced by interactions in the digital space. To the best of the researcher's knowledge, there has been no study that has conducted research on tax policies related to 12% VAT from the perspective of citizen of the net reviewed from netnography. This will be the element of novelty in the researcher's study. Undeniably, this is in line with the output of special software analysis to determine the research gap and novelty, namely the perish of publish and VOSviewer (Chen et al., 2025). Based on the analysis in the figure 1 below, it is concluded that the research topic that is often researched is related to the implementation of tax policies, as indicated by the area with yellow. However, studies that highlight tax regulations through a netnography approach are still very rare and have not even become the main focus of the research.
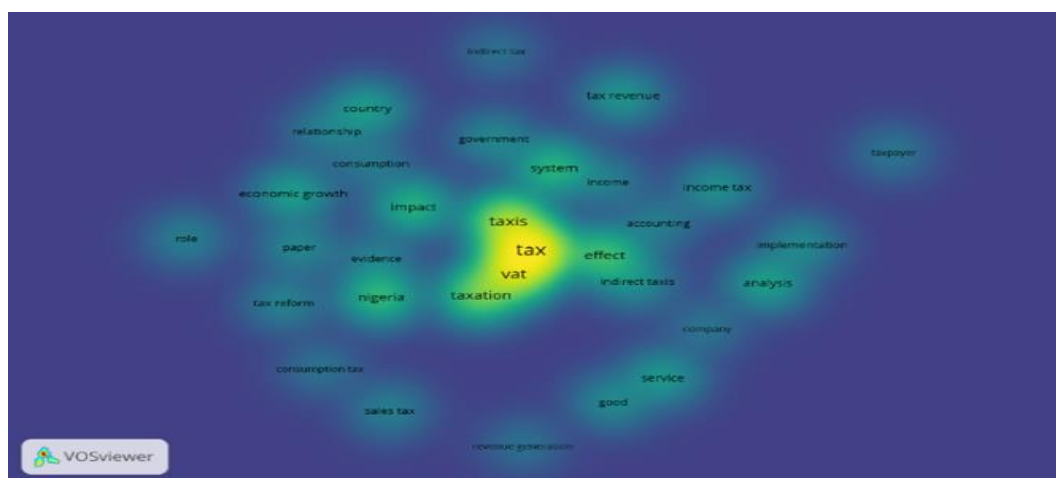

Figure 1. Determination of Research Gap and Novelty
Source: Perish of publish and VOSviewer (2025)

This research has significant urgency because there is still a lack of studies that adopt a netizen's perspective in analyzing tax policy reviewed from netnography, especially in the era of technological advancement like today. In today's era of digitalization, studies related to social media are very necessary because of the existence of extensive data sources (Kozinet, 2019; Discetti & Anderson, 2023). In addition, this research is also important to be carried out so as not to cause noise in the general public, especially citizens in cyberspace and help them understand the core problems of each policy, so as to prevent the emergence of misunderstandings and their spread in society (Faisol & Norsain, 2023).

LITERATURE REVIEW

Theory of Planned Behavior assumes that humans are rational beings who consider information carefully before making a decision. Before doing something, a person will consider the intention and potential consequences of his actions, and then decide whether to do it or not (Ajzen, 1991). A person's intentions are influenced by three key elements, including personal attitudes, social influences, and factors related to control or control (Relente & Capistrano, 2025). In behavioral theory, the relationship between attitudes towards an action greatly influences behavior, so subjective norms also have a close relationship with beliefs (Sjahruddin et al., 2023). According to Novita et al. (2024), subjective norms refer to a person's personal views or conjectures regarding the expectations of others around him or her related to certain actions, be it the implementation or neglect of the behavior. Because of its nature that depends on the individual's perspective, this dimension is referred to as a subjective norm. This theory provides a systematic conceptual structure for examining the views or perceptions that influence a person's actions (Usman et al., 2025). In this framework, the main factor that influences a person's actions is the intention or intention to carry out the behavior (Liobikienė et al., 2025). An individual's intention to act is influenced by a combination of the individual's attitude towards the behavior in question and the subjective norms they follow. In the context of this research, TPB provides a relevant and robust framework to explain how attitudes, norms, and perception controls shape netizens' intentions to reject or support certain fiscal policies in the digital space. This theory is critical to understanding the dynamics of digital public collective behavior in response to controversial fiscal policies.

Regressive tax theory explains that consumption taxes such as VAT disproportionately burden low-income people. This is because the lower economic group has to allocate a larger percentage of income to pay taxes on consumer goods and services. Thomas (2020), stated "VAT is regressive in all nine countries when measured as a percentage of disposable income across income deciles". This means that in a seemingly "neutral" tax scheme, there are structural inequalities that have an impact on the welfare of vulnerable groups. In the context of this research, regressive tax theory explains why the majority of netizens show resistance to the policy of increasing VAT of 12%. They feel a greater direct economic burden than the wealthy group. The reactions of netizens on social media reflect the perception of fiscal injustice, where VAT that is levied evenly actually deepens the gap of inequality. Therefore, this theory is particularly relevant to understanding the digital public's negative perception of consumption-based fiscal policy.

This theory departs from the principle that taxes should be distributed fairly, based on the economic capacity of each individual and the benefits they derive from the state. The concept of horizontal equity demands equal treatment for those in similar economic conditions, while vertical equity emphasizes that those who are more able must bear the greater burden (Wenzel, 2002). When this principle is violated, trust in state institutions will be eroded. This study found that

public resistance to the 12% VAT comes not only from the economic aspect, but also from the perception of injustice. Netizens consider that this policy is at the expense of the lower group, while the upper group is disproportionately untouched. Thus, distributive justice theory provides a framework to explain how the inequality of the tax burden triggers massive emotional reactions and social criticism in the digital space.

In Keynesian theory, household consumption is strongly influenced by disposable income. The increase in VAT will reduce people's purchasing power because the price of goods increases, while income is fixed. This leads to a decline in aggregate demand which can ultimately slow economic growth (D'Acunto et al., 2022). Keynes argued that in a crisis or recovery situation, fiscal policy should be expansive, not restrictive. This research shows that many netizens respond to the VAT increase with the practice of "frugal living" or limiting consumption, as a form of adaptation to economic pressures. This supports the Keynesian assumption that changes in tax rates directly affect consumption. This theory explains how fiscal policies that are not accompanied by stimulus can trigger public economic concerns and strengthen resistance to state policies.

This theory sees the taxpayer's decision to comply or not as the result of rational considerations between risk and benefit. Sour (2004) stated that "tax rates, the benefits of tax evasion, the likelihood of fraud being detected, and the severity of penalties" are the main factors determining tax behavior. In the modern context, perceptions of fairness and transparency of authority also influence compliance decisions (Hartner et al., 2008). In this study, many netizens publicly stated non-compliance through hashtags and campaigns such as "#TolakPPN12Persen" or "Stop Paying Taxes". This theory explains that when the public feels the government is unfair or unaccountable, they will recalculate the benefits of paying taxes. Therefore, netizens' resistance is not solely emotional, but the result of rational calculations based on the perception of the state's failure to fulfill its obligations to society.

This concept sees taxes as a community's contribution to sustainable development, not just a fiscal obligation. Taxes are the main source of financing for infrastructure, education, health, and social services. Hall & O'Hare (2024), states that "public taxes directed toward productive infrastructure and education contribute to long-term national growth and societal welfare". In this study, some netizens supported the 12% VAT because they saw it as an effort to finance long-term programs such as free meals and the development of a Golden Indonesia 2045. This support suggests that public perceptions of the long-term benefits of taxes can reduce resistance. This theory explains that fiscal communication that underlines the role of taxes in future development can create legitimacy and increase voluntary participation in the tax system.

Several studies have conducted studies on tax policy (see Duan et al., (2021); Haryani & Susianti, (2024); Al-Otaibi et al., (2024); Faisol & Norsain, (2023). Duan et al., (2021) concluded that there is an impact of increased audit costs in VAT changes. Furthermore, research by Haryani & Susianti, (2024) concluded that the increase in VAT rates has increased MSME tax compliance. On the other hand, in the research of Al-Otaibi et al., (2024) said that the VAT increase significantly burdened the company's financial performance, which had an impact on their profitability and cash flow, then the research of Faisol & Norsain, (2023) concluded that netizens' opinions regarding the policy of increasing VAT by 11% are divided into two, namely pros and cons.

Previous studies have only focused on the study of tax policy practices such as the impact of increased audit costs on VAT reform (Duan et al., 2021), the impact of increasing VAT on MSME tax compliance (Haryani & Susianti, 2024), and the impact of new VAT on company performance (Al-Otaibi et al., 2024). Based on this data, previous research was conducted directly in the real world by involving taxpayers through interviews or surveys. Meanwhile, this study focuses on objects in cyberspace, namely analyzing the statements of netizens on various social media using

the hashtag #TolakPPN12%. In addition, in previous research, quantitative research methods were used. In contrast to this study, the approach used is netnography, by utilizing the NVivo analysis tool to delve deeper into the views and aspirations of the community through digital interaction data. Undeniably, previous research also focused more on analyzing the implementation of the policy itself, while in this study it focused more on the behavior of netizens. This will be the element of novelty in the researcher's study.

The implications of this approach are crucial for the development of research in the field of digital public and fiscal policy. This research expands the scope of tax study methods by presenting a new dimension, namely the analysis of the behavior of the digital society in responding to state policies. Thus, this study not only complements the shortcomings of previous studies that were limited to formal approaches, but also opens up new spaces for cross-disciplinary research that combines taxation, digital sociology, and political communication science. The theoretical implications are the contribution to the limited tax netnography literature, as well as the integration of theories such as the Theory of Planned Behavior, Distributive Justice Theory, and Rational Tax Compliance Theory in the context of a digital society. Meanwhile, from a practical point of view, the results of this study provide insight for policymakers to consider online public voices as an early indicator of public response to fiscal policy, as well as the importance of adaptive and participatory public communication in the digital era. Thus, this research not only presents an element of novelty, but also offers a new conceptual and methodological framework that can be used as a reference in further research on public policy in the digital era.

RESEARCH METHOD

In this study, a qualitative research method with a netnography approach was applied to analyze the phenomenon studied. The qualitative approach aims to explore and understand the meaning that is seen as having significance by individuals and groups in the context of certain social or humanitarian problems (Creswell, 2014). This study utilizes a netnography exploration approach to deepen understanding of how users perceive and process information contained in blogs and social media, as well as how it affects their behavior (Ingrassia et al., 2020), so it is suitable to be used to analyze netizens' responses and interactions to specific issues, such as tax policies in the context of this study (Fenton et al., 2023).

The data obtained is divided into two categories, primary and secondary data. Primary data was obtained through online interviews, documentation and direct observation of user activities on social media platforms using the hashtag #tolakppn12%. Meanwhile, secondary data is in the form of news articles, previous research reports, digital documents, and archives of relevant online conversations according to the research context. This research uses purposive sampling techniques, Barratt & Lenton (2015) stated that purposive sampling is a sample selection technique that is based on certain aspects that have been predetermined. The sample aspects applied in this study were active on social media, showing participation in discussions or comments, domiciled in Indonesia. In this study, the researcher used the NVivo 15 application because the application is very relevant in qualitative data processing techniques with its ability to organize, code, and analyze data systematically (O'Donoghue et al., 2024). The steps for data processing using NVivo 15 refer to research presented by Tambun et al., (2023), which explains that there are four main stages, namely data input, data coding, visualization, and drawing conclusions. The data that has been processed using NVivo 15 will then be analyzed. The analysis method applied in this research adopts the concept designed by Miles & Huberman (1984), which is generally applied in qualitative research. The analysis process begins with data collection, followed by data reduction or sorting of relevant information, presenting data, and finally drawing conclusions (Miles & Huberman, 1984).

RESULT AND DISCUSSION

The results of this study are presented in the form of a visual chart such as a word cloud that represents how the public responds to the 12% VAT policy online. These visual findings are the basis for interpreting the dynamics of digital opinion and providing a deeper understanding of the symbolic form of resistance or support for fiscal policy. Word cloud is one of the visualization features in NVivo 15 that is used to display the words that appear most often in the qualitative data set (Saputri et al., 2025). The following is the output of data analysis using NVivo 15 related to 12% VAT in figure 2.

Referring to the visualization in the form of word cloud in figure 1 provides a strong picture of the intensity and focus of netizens' conversations related to the issue of increasing the 12% Value Added Tax on social media. The word "reject" appears to be the most prominent word and dominates the conversation, suggesting that the sentiment of rejection is the main response of the digital society to the policy. The word "VAT" itself is also included in the series of words that often appear, which indicates that this topic is the center of attention on various social media platforms such as Instagram, Facebook, TikTok and Twitter (now X). This is because the increase in VAT has direct implications for the prices of goods and services consumed by people on a daily basis. As a consumption tax, VAT is attached to almost all economic transactions, so that every increase will be felt by all levels of society, especially groups with lower middle incomes. Therefore, most netizens on social media are resisting the 12% VAT increase as shown by the #tolakppn12% hashtag that is trending on Twitter (X). The findings obtained from various netizens' comments on social media show that there are various reactions that are not only rooted in rational economic considerations, but also influenced by psychological, social, and emotional factors. Therefore, to examine more deeply the patterns of resistance and adaptation of emerging behaviors, several relevant theoretical approaches are used. The following is an elaboration of the findings with relevant knowledge.

Figure 2. *Word Cloud* on 12% VAT issue
Source: NVivo 15 Application (2025)

This theory explains that a person's behavior is influenced by three main factors: attitude toward behavior, subjective norms, and perceived behavioral control. 1) Attitude Toward Behavior, TPB states that attitudes towards a behavior are positive or negative evaluations made by individuals of that action (Ajzen, 1991). In this context, the attitude of the public, especially netizens, towards the 12% VAT policy is influenced by behavioral beliefs that are identified as the advantages (pros) or disadvantages (cons) of the policy. Quoting the expression of the pro-government reflects that the 12% VAT can increase state revenue for development:

"... There must be many reasons for this VAT increase to 12%, especially for infrastructure development, subsidies, health services, education, part of these costs are borne by the government, friends... (Instagram account @febriyansyah57)

Quoting the netizen's expression above shows a positive attitude based on a belief in the benefits of national development. This expression reflects the existence of positive behavioural beliefs, namely the perception that increasing tax rates will contribute to the provision of public facilities, strengthening social services, and national economic development. In addition, a number of netizens also revealed that the 12% VAT increase helps in realizing a Golden Indonesia 2045

"Mutual welfare starts from #PPNBerkeadilan. 12% VAT for a developed Indonesia!"
(Twitter user @Anan_tatho)
"Every rupiah through #PPNBerkeadilan is a step towards a Golden Indonesia 2045! 🏅
*(*Twitter user @brianbukanbryan)

A number of netizens also expressed a positive attitude towards the policy of increasing VAT by linking it to the big vision of national development, namely realizing a Golden Indonesia 2045. These expressions reflect the behavioural beliefs that the VAT rate increase is perceived as a social investment to achieve collective welfare in the future. According to Ajzen (1991), behavioral beliefs play an important role in shaping an individual's attitude towards that behavior, the more negative a person's attitude towards a policy, the less likely they are to support or obey the policy.

Furthermore, 2) Subjective Norms, subjective norms refer to the social pressure that a person feels to do or not to do a behavior. In these findings, social norms among netizens tend to form collective pressure to reject VAT increases, as seen from the call to boycott taxes voiced by Instagram user accounts

"....."TAX BOYCOTT" early 2025 until 12% VAT is canceled." (@ahmadbejoinsani)
"Don't be afraid, don't just boycott the government but the 'Civil Disobedience' action is huge! Or massive civil disobedience/rebellion! ✍️It's time to reject all actions that *steal/rob the people and harm the people! All compact to not have to pay taxes at all!* 🤭 (@RooneySianny)

Both quotes show a strong social push in the online community to not only reject policies symbolically, but also tangibly through acts of civil disobedience. This collective pressure forms a negative subjective norm against tax compliance, where non-compliance is perceived as a legitimate and even socially expected act in the context of resistance to policies that are perceived as unfair. According to Ajzen (1991) states that if individuals feel pressure or encouragement from their social group to reject a policy, then their tendency to follow that pressure will be stronger. In the perspective of the theory of planned behavior, the invitation reflects a strong subjective norm, where social pressure encourages individuals to not only voice disapproval online, but also to engage in physical collective action as a tangible expression of resistance to policy.

Furthermore, 3) Perceived Behavioral Control. Perceived behavioral control is the extent to which individuals feel they have the ability or control to perform an action. These findings show that netizens still feel they still have control to respond to the VAT increase policy, such as shifting consumption from formal (taxable) products to the informal sector such as small stalls to reduce the consumption of non-priority goods as a form of economic resistance, as revealed by the Twitter user account @nandaishere

".. just buy it from market stalls, if you can use Shell or BP fuel first, the point is how to avoid tax goods by diving into the underground economy."

A similar tone was also tweeted by user accounts @tania

"Shop at Madura stalls, limit it to the mall, reduce junk food, snacks at SMEs or street stalls"

This phrase reflects the control perception that by changing spending preferences from the formal sector to the informal sector, individuals can reduce their personal consumption tax contributions. Netizens feel able to regulate their consumption behavior to minimize the tax burden without having to violate the law directly. According to Ajzen (1991), the greater the individual's perception of control over certain behaviors, the more likely they are to do so. In this case, the sense of being able to act (through consumption choices) reinforces the behavior of rejection of VAT increases. Thus, based on the above explanation, it can be concluded that perceived behavioral control in the context of resistance to the 12% VAT policy in the form of attitude toward behavior, subjective norms, and perceived behavioral control) the majority lead to negative behavior, which arises because the 12% VAT policy is perceived to carry more risk than expected benefits. This is in line with the findings made by Cui et al., (2022), which says that negative perceptions of individuals' public participation intentions, attitudes, and subjective norms. This means that when individuals view a policy as risky, they tend to develop a negative attitude to not support the policy or even reject it.

Launching from https://www.konsultanmanajemenpajak.com, regressive taxes are taxes whose rates decrease along with the increase in income or wealth of taxpayers. This means that the higher a person's income, the smaller the proportion of income he pays in the form of taxes. In contrast, lower-income individuals must allocate a larger percentage of their income to meet their tax obligations. The findings of the study show that the majority of netizens respond to the 12% VAT increase with negative sentiment, reflecting the perception that this policy adds to their economic burden, because this 12% VAT increase is not accompanied by a salary increase as quoted in a tweet from a user account @arumrose9526.

"It burdens the people, not eases the burden on the people. That is, the people who are not exaggerated like the ones above... It's people's money..."

Further tweeted by the Instagram account @mken_ez

"We as the people are suffering more... Prices are not going up, but they are all going up and they are getting more expensive. "

The netizen's expression above shows that the policy is considered to increase the burden on people's lives without being balanced by an increase in income. The vote shows public unrest over the direct impact of the VAT increase on the price of basic necessities, especially for low-income groups. In macroeconomic theory, people's purchasing power is greatly influenced by the balance between income and the price of goods. When prices rise due to an increase in VAT while income does not increase, purchasing power decreases and welfare levels are eroded. It also reflects the regressive impact of consumption taxes, where low-income people have to allocate a larger portion of income for consumption that is now increasingly expensive. This is in line with the

findings of research conducted by Maier & Ricci, (2024) which states that increases in consumption taxes such as VAT will theoretically have a regressive impact on low-income people, as they spend a larger proportion of income on the consumption of taxed goods and services. In a similar context, netizens' complaints in the findings of this study also reflect concerns that the surge in the price of basic necessities will encourage inflation. Quoting the tweets of Tiktok users @YudhiBae.

> *"Goods have increased income and even decreased buying and selling unbalanced due to the impact of inflation"*
>
> A similar tone was also conveyed by the Instagram user account @_icrs
> *"Not to mention the increase in inflation that affects wage increases"*

The phrase @YudhiBae reflects that the increase in VAT has an impact on the decline in living welfare due to the increase in the price of basic necessities and the high rate of inflation. A similar tone was also conveyed by @_icrs who stated that inflationary pressures were not offset by adequate salary adjustments. This study reinforces the findings of (Fadhilah et al., 2025; Princess, 2024; Al-Otaibi et al., 2024) which states that the increase in VAT rates without providing fiscal incentives for lower-middle-income people has the potential to deepen socio-economic inequality. This situation makes it clear that the increase in VAT rates has a chain effect on macroeconomic conditions, where inflation not only reduces purchasing power, but also slows down people's real economic growth. As a result, the level of welfare has decreased, especially for vulnerable economic groups. This imbalance between inflation and income stagnation increases the risk of social inequality, exacerbates income disparities, and creates new social pressures. Therefore, these findings are important to encourage a more responsive and equitable design of fiscal policies, paying attention to fiscal compensation or subsidy mechanisms that can protect the purchasing power of small communities from the regressive impact of consumption tax policies.

The policy of increasing the Value Added Tax by 12% has sparked debate among the public, especially regarding the aspect of fairness in the distribution of tax burden. Herman et al., (2023) put forward the theory of distributive justice in taxation refers to the principle that the distribution of tax burden must be done fairly based on the economic ability of the taxpayer, and the benefits of the use of the tax must be felt proportionately by the community. In this context, justice does not mean equal treatment for all people but fair treatment based on the conditions of each individual. Many netizens expressed their dissatisfaction with this policy, they perceived this policy as unfair so as to cause a potential erosion of trust in the state. Quoting a statement voiced by the TikTok user account @jackal82b.

> *".. The poor are still being taxed. The rich are not even taxed. Later there will be a recession that the public blames... Mikiir !!"*
>
> More emphatically also voiced the Tiktok user account @AngestikaD
> *"Why do small people continue to be used as tax objects. Try to be more fair. Tax the upper classes. They are still able to make ends meet despite the high taxes. Do not make policies that make it more burdensome for the people."*

The quote from the netizen above reflects the accumulation of public unrest over fiscal policy that is felt to be not in favor of social justice. Statements such as "why do small people continue to be used as tax objects" show that netizens see inequality in the way the state distributes the tax burden. They view that policies such as the 12% VAT increase actually burden the low-income group more, while the rich are considered disproportionately taxed. This reflects the perception that injustice in tax policy can erode public trust in the government. Furthermore, citing the tweets of a number of Instagram user accounts.

"...... not back to the people but to the healing of the people of Konoha I STOP TAX 2024 cars and motorcycles !!!" (@ricko_fr)

"Stop paying taxes, buy MSMEs that are struggling to make a profit they eat with their families, stop living in luxury 🤚🤜 *while "* (@alijungkar_)

"Stop the people from paying taxes so that the government can be independent" (@andrian92)

The statement of the @ricko_fr account that insinuates the use of taxes for the "healing of the people" shows suspicion of the management of public funds which is considered not transparent and does not return to the interests of the people. This reinforces the understanding that tax resistance is not solely caused by the magnitude of the tariff, but also by the perception that the government is failing to meet the principles of accountability and distributive justice. Furthermore, phrases such as "STOP TAX 2024" and the call for "stop paying YGY taxes" reflect the symptoms of the erosion of public trust in the state's legitimacy in managing public funds. They not only reject certain policies, but symbolically invite the public to stop participating in the tax system as a form of collective protest against structural injustice. The results of these findings are in line with the results of a study presented by Castañeda (2024), which found that perceptions of injustice in the distribution of tax burdens are negatively correlated with voluntary compliance. That is, the stronger the perception that the tax system is unfair, the more likely an individual is to avoid or reject his or her tax obligations.

The phenomenon of frugal living or frugal lifestyle revealed by some netizens in this study shows a significant change in consumption behavior amid economic pressure due to the 12% increase in VAT. This pattern is not just a lifestyle, but a form of rational adaptation to declining purchasing power and economic uncertainty. Many netizens voiced recommendations to reduce consumption, prioritize basic needs, and prioritize the purchase of MSME products rather than consumptive expenses that are considered non-urgent. Quoting tweet statements submitted by a number of Twitter users:

"In the condition of the economy weakening and people's income also not increasing, Frugal Living by spending money only on basic necessities and shopping at stalls is very wise" (@mikhanamaka)

".... let's all frugal living, don't shop for electronics first, buy a second car, just buy it at the market stall, if you can use Shell or BP fuel first, the point is how to avoid tax goods by diving into the underground economy 🤙*"* (@nandaishere)

Yeaaay yuuhuuuu #frugalliving #ppn #pajak for the sake of a cleaner earth. The less plastic snacks you buy, the more unrenewable things you buy, the healthier the earth. 😁 (@phoenici4n)

Within the framework of Keynesian Consumption Theory (1936), household consumption is closely related to disposable income. The Keynesian theory in King, (2008) states that people's consumption behavior is mainly influenced by the level of income available to spend today, namely national income after deducting taxes. The increase in VAT has caused the prices of goods to increase, especially basic necessities, causing people's real income to be eroded. This reinforces the tendency to hold back consumption and adopt frugal behavior. In addition, the findings in this study also emphasize that in conditions where the price of goods increases but income remains or even decreases, people tend to rationalize consumption by reducing the consumption of non-essential goods and shifting spending to local or cheaper products which in the context of this study, is shown by shopping preferences in MSMEs. This result is in line with the results of

research by Rahmi & Fadjar, (2022) which concluded that income level has a significant influence on people's consumption behavior. This phenomenon has the potential to cause the paradox of thrift as stated by Keynesians when people collectively hold back consumption and prefer to save or reduce spending, there will be a decrease in aggregate demand which can slow down economic growth. Thus, the frugal living pattern that emerged in response to the 12% VAT increase not only reflects the economic pressure of the community, but is also an indicator of disruption to consumption patterns. This should be a concern for the government, because without proper stimulus policies or social protection, the impact could extend to the weakening of the national economy in the future.

Tax compliance refers to the level of compliance of taxpayers in carrying out their tax obligations in accordance with applicable legal provisions. Siat & Toly, (2013) stated that one of the factors that affect tax compliance is rational attitude. In this view, taxpayers tend to make decisions based on financial profit-loss calculations, considering the benefits or losses that may arise if they choose to comply or avoid their tax obligations. Therefore, rational tax compliance theory positions taxpayers as individuals who act rationally in determining the extent to which they will comply with the tax system. The policy of increasing VAT by 12% has received various responses, there are also voices in favor of this policy, especially if it is directed to clear public interests such as education, infrastructure, and subsidies. This attitude is in line with the framework of rational tax compliance theory, which states that individuals are more likely to comply with tax obligations if they believe that there is a fair and tangible reciprocity of their contribution to the state. Some netizens voiced this support, saying that they are willing to accept the increase in VAT rates, as long as the government provides equal and transparent public services. As conveyed by Instagram user @agus.krniawn:

"I want to do whatever percent. If there is any reciprocity, please do so."

This statement suggests that compliance with fiscal policy is not only a matter of legal obligations, but is also based on rational considerations of the benefits obtained. This is corroborated by @marniesumrani comments:

"It doesn't matter how many percent it is, as long as there is reciprocity like in Sweden, the taxes are big but there is reciprocity like free toll roads."

This netizen compared it to Scandinavian countries such as Sweden, which despite imposing high tax rates, but provides public facilities such as free education and health as well as quality infrastructure that is very much felt by its citizens. This kind of comparison describes social benchmarking as part of the process of forming fiscal perceptions. Another comment from @lidyaarf Instagram account conveyed.

"I am willing to pay a 15% tax if the people are prosperous. Cheap goods are only cheap for those who cannot afford to buy them. Tomorrow the tax will go up, if the goods are expensive but can afford it."

This statement contains the rational logic that the increase in tax rates will be acceptable if the economic conditions of the community, including purchasing power and welfare, show improvement. In other words, netizens do not refuse, but demand a fair reward from the contribution. The user of the Instagram account @xsanwawa even stated

"It doesn't matter if you want to be taxed up to 40% like in European countries, as long as free education, free healthcare, and facilities and public transportation are decent and functioning properly. However, this continues to rise, even though everything is not doing well."

These comments explicitly reflect the principle of reciprocal fairness, which is the idea that citizens' obligations will be fulfilled if the state also fulfills its responsibilities. In the context of rational tax compliance theory, compliance is formed when taxpayers judge that the tax authority is fair, transparent, and the public benefits can be felt directly. These findings are consistent with studies conducted by (Siat & Toly, 2013; Setiya, 2018; Nugroho & Soekianto, 2020) which shows that rational attitudes play an important role in improving tax compliance. Thus, it can be concluded that some people do not reject taxes as a public policy instrument. Instead, they support fiscal policies including an increase in VAT rates as long as their implementation has real returns accompanied by high accountability, budget transparency, and real improvements in the quality of public services. This attitude suggests that tax compliance is not simply a product of fear of sanctions, but the result of a rational evaluation of collective benefits. Therefore, the government's approach in building public trust through policy services and communication greatly determines the success of fiscal policy in the future.

Taxes can be viewed as a form of investment, although it is different from the concept of conventional financial investment. Technically, tax payments do not provide direct benefits or financial returns to the individuals who pay them. However, in the conceptual and social dimension, taxes are considered a long-term investment because the funds raised are used by the state to fund infrastructure development, public service provision, the education sector, health, as well as various social welfare programs. This is reflected in a quote from @febriyansyah57's Instagram account which states

> "…. *The reason for this increase in VAT to 12% is mainly for infrastructure development, subsidies, health services, education, part of the cost is borne by the government…*"

The above quote shows that some people are aware of the strategic allocation of tax funds for the benefit of long-term development. In this context, taxes serve not only as an instrument of state revenue, but also as an important foundation to support long-term programs, including the free meal policy that the government is intensifying. This is reinforced by the account statement @chenchen_binrumi

> "*If the goal of VAT is to increase by 12% for free meals*"

This is in line with long-term investment theory, which emphasizes that current resource allocation should be directed towards creating economic and social benefits in the future. The state, like individuals saving for children's education or pensions, relies on taxes to finance vital sectors such as infrastructure, education, health, and technology, all of which contribute to increased national productivity. In a similar context, Granell *et al.*, (2024) explains that redistributive policies through taxes, if directed at financing public goods, will encourage long-term economic growth and create collective prosperity. In line with the results of research by Salsabila & Riyan, (2024) shows that tax reform aimed at infrastructure spending is able to accelerate inter-regional connectivity and unlock new economic potential, especially in previously underdeveloped areas. Furthermore, some netizens linked the importance of taxes to efforts to reduce the state's dependence on debt financing. This is relevant considering that Indonesia's state revenue structure does not only depend on taxes, but also loans, both from within and outside the country. As revealed by the Instagram account @fadyazall:

> "*Taxes are our investment for the country. Instead of us continuing to depend on debt.*"

This quote is reinforced by a tweet from the Instagram account @febriyansyah57

> "… *It is necessary to remember that the state budget is less and even has debt to other*

countries, one of these increases is clearly to minimize this..."

The statement reflects the understanding that taxes can strengthen fiscal independence, reduce dependence on debt, and build a more sustainable national economic structure. Patricia & Putri, (2024) also emphasized that taxes are an important instrument to finance inclusive development and create social justice. Similar optimism also emerged from the Instagram account @allbuzzerp

"Remember, guys. Paying taxes is an investment for our future too! 🐦 "That is why"

This statement illustrates that some societies have interpreted taxes as a form of conscious contribution to the common future, in line with the social contract approach, where people are willing to pay taxes as long as the state can guarantee that the contribution returns in the form of real benefits. Thus, taxes can be positioned as a strategic long-term investment instrument in economic and social dimensions. However, in order for this perception to be further strengthened, the government needs to maintain budget transparency, prevent the leakage of public funds, and actively communicate the link between tax revenues and real development felt by the community. This awareness is reflected in various statements on Twitter accounts that link VAT to the long-term vision of development:

"Mutual welfare starts from #PPNBerkeadilan. 12% VAT for a developed Indonesia!" (@Anan_tatho)

"Every rupiah through #PPNBerkeadilan is a step towards a Golden Indonesia 2045! 🎖 (@brianbukanbryan)

"VAT is up 1% now, but the impact is a more prosperous future. We need these steps to move forward. #PPNBerkeadilan" (@arga_beni49065)

These quotes reflect that taxes are managed fairly and geared towards long-term development. Taxes can also be understood as crucial capital in realizing the nation's strategic goals, including in achieving the big vision of Golden Indonesia 2045. In this context, taxes are the main backbone in financing national priority programs as stated in the National Medium-Term Development Plan. According to the Directorate General of Taxes, taxes carry out four main functions: budget, regulation, stabilization, and revenue distribution (https://www.pajak.go.id). These functions are integrative and support sustainable development in various sectors. Resources from taxes are used to build strategic infrastructure such as toll roads, airports, ports, and other public services. Thus, community contribution in the form of taxes plays a direct role in the realization of the national development agenda (https://adminpajak.com). However, to maintain the sustainability of public support, increasing accountability and transparency in the management of public funds remains the main key. Ultimately, taxes are a crucial element in building national independence, improving the quality of life of the people, and creating a strong foundation for Indonesia's glorious future. As a result, the various theoretical explanations above, it can be concluded that the majority of netizens (around 83%) show a negative or negative response to the implementation of the 12% VAT policy. This is reflected in figure 3 which shows the intensity of netizens' voices on social media
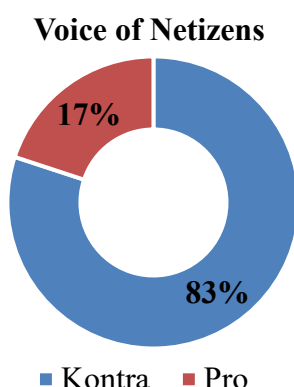
:

Voice of Netizens

Figure 3. The intensity of netizens' voices related to VAT 12%
Source: NVivo 15 Application (2025)

They assessed that the policy burdensome all levels of society, especially the lower middleclass group. These findings indicate that the wave of netizens' aspirations that are developing on social media has a significant influence, which ultimately contributes to a change in policy direction, namely the cancellation of the plan to implement the 12% VAT in its entirety. This was emphasized by the President of the Republic of Indonesia, Mr. Prabowo Subianto, who stated that the implementation of the 12% VAT will only be imposed on luxury goods.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

Netizens' perception regarding the regulation of increasing the Value Added Tax rate by 12% shows sharp pros and cons dynamics and needs to be understood deeply and comprehensively so as not to give birth to negative speculation in the community. Those who are against the 12% VAT increase said that this policy is considered to increase the economic burden on the community, especially in the midst of uncertainty in post-pandemic financial conditions. Negative sentiments such as economic inequality, declining purchasing power, inflation, and distrust in the management of public funds by the state are the main triggers for resistance. Some even voiced calls for a tax boycott and civil disobedience as a form of rejection of policies they considered unfair.However, the pros related to the 12% VAT increase have a more objective and supportive view, which states that the 12% VAT rate does not target basic goods or services such as rice, salt, and education, but applies more to the consumption of the upper middle class. Furthermore, a number of netizens interpreted the increase in VAT rates as a strategic step by the government in strengthening the foundation of state revenue to close the fiscal deficit that emerged after the crisis. This policy is seen as part of a long-term effort to create the fiscal stability needed to finance national development to achieve a Golden Indonesia 2045.

Undeniably, the results of this study illustrate that the majority of netizens showed firm rejection of the policy of increasing VAT by 12%, with a rejection rate of around 83%. This massive and consistent wave of criticism eventually prompted the government to cancel the policy implementation plan. These findings confirm that netizens' voices, especially those expressed through social media, have significant pressure on the direction of state policies that affect government decisions concretely. In terms of theoretical contributions, this study expands the application of the theory of planned behavior, regressive tax theory, Keynesian theory, distributive justice theory, and rational tax compliance theory in the framework of people's digital behavior. This research contributes to an interdisciplinary literature linking fiscal sociology, digital activism, and the dynamics of online public opinion, particularly in developing countries, where fiscal

resistance can emerge rapidly through social media.

However, this study has some limitations. The analysis is only based on the expression of netizens on a number of specific social media platforms and cannot yet represent the overall views of the public, especially from groups that are not digitally active. In addition, the analysis was carried out over a certain time span so that it did not describe the dynamics of public perception longitudinally. Demographic data of social media users that are not fully transparent is also an obstacle in assessing the representation of the sample based on socio-economic class. Further research is recommended to use a comparative approach by combining online sentiment analysis and field surveys in order to validate and quantitatively measure public attitudes. Research can also be developed in the form of cross-border studies to see how digital civic resistance influences fiscal policy in different cultural and political contexts.

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