

THE IMPACT OF FISCAL SERVICES, FISCAL POLICY, SOCIAL MEDIA DYNAMICS ON PROPERTY TAX COMPLIANCE

Jenny Erisanthia ^{1*}, Muhammad Iqbal ¹

¹ Universitas Mulawarman

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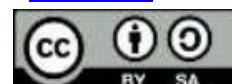
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ABSTRACT

This study examines the influence of fiscal services, fiscal policy, and social media dynamics on property tax compliance in Kutai Kartanegara Regency. Utilizing a quantitative approach, primary data were collected via a Likert-scale questionnaire from a sample of 400 property tax respondents. Data analysis was performed using Structural Equation Modeling (SEM-PLS) with SmartPLS 4. The empirical results demonstrate that fiscal services, fiscal policy, and social media dynamics each exert a significant and positive effect on property tax compliance. Theoretically, these findings enrich the application of Attribution Theory by demonstrating how both internal perceptions of institutional quality and external social media dynamics shape taxpayer behavior. Practically, the study implies that regional tax authorities should not only optimize physical desk services and fiscal incentives but also strategically leverage social media dynamics to enhance taxpayer engagement, transparency, and public trust, thereby maximizing regional tax revenue.

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Corresponding Author:

Jenny Erisanthia | Universitas Mulawarman

Email: jennyerisanthia@gmail.com
