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THE EFFECT OF INCOME TAX IMPOSITION ON E-COMMERCE SALES AND THE ROLE OF INFLUENCER ENDORSEMENTS ON TAX PAID ON ONLINE SOCIAL MEDIA SALES (Case Study on Registered MSMEs at the Medan Belawan Tax Office)

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Abstract

This study examines the effect of income tax imposition on e-commerce sales and influencer endorsements on taxes paid by MSMEs engaged in online sales through social media in Medan City. Using a quantitative approach, data were collected through questionnaires distributed to MSMEs and analyzed with Partial Least Square (PLS). The results show that the imposition of e-commerce income tax has a significant positive effect on taxes paid (t-statistic = 3.016; p-value = 0.003). Likewise, influencer endorsements significantly affect taxes paid (t-statistic = 2.705; p-value = 0.000). Together, both variables significantly influence taxes paid, as indicated by an R-Square of 0.728 and an Adjusted R-Square of 0.723, meaning that 72.3%–72.8% of the variation in taxes paid can be explained by these factors. The findings suggest that digital taxation policies and influencer-based marketing strategies not only benefit MSMEs economically but also enhance tax compliance and state revenue. The study highlights the importance of tax literacy, regulation dissemination, and digital tax administration in strengthening MSME contributions.

Keywords : Income Tax, E-Commerce, Influencer Endorsement, MSMEs, Taxes Paid.

INTRODUCTION

The development of digital technology has driven significant changes in trade transaction patterns. E-commerce and social media are now the main platforms in supporting buying and selling activities, especially for Micro, Small, and Medium Enterprises (MSMEs). Medan City, as one of the economic centers in North Sumatra, has experienced quite rapid MSME growth, utilizing digital platforms such as Shopee, Tokopedia, Instagram, Facebook, and TikTok Shop as a means of marketing and selling products. As the eighth largest city in Indonesia and with a population exceeding one million, Medan City certainly has significant tax potential. As a major city in North Sumatra Province, in addition to its native population, Medan City has many immigrants from other regions. This fact encourages the development of business activities in various areas in Medan City. Various types of micro, small, and medium enterprises (MSMEs) are also growing. Therefore, Medan City certainly has significant income tax potential. (Dahrani et al., 2021)

However, this high level of online transaction activity has not been fully matched by tax compliance. The government, through the Directorate General of Taxes (DGT), has established regulations regarding the imposition of income tax on e-commerce transactions and influencer endorsement activities. This tax imposition aims to increase state revenue while creating fairness in the tax system. Targeted tax revenue can be achieved if taxpayers are willing to fulfill their tax obligations. Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation states that taxpayers are individuals or entities, including taxpayers, tax withholding agents, and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations . Based on the 2021-2024 performance report of the Medan Belawan Pratama Tax Office, the percentage of registered MSMEs with MSMEs reporting SPT and their receipts can be seen to have decreased and increased where the Government issued Government Regulation Number 55 of 2022 which amended some provisions regarding Income Tax, including the

0.5% final Income Tax (PPh) previously regulated in Government Regulation 23 of 2018. The 0.5% Final PPh rate is given to Domestic Taxpayers who do not have a gross turnover of not more than IDR 4.8 billion in a one-year period. The latest PP stipulates that if the gross turnover is up to IDR 500 million in a one-year period, it is not subject to income tax.

Table 1 Number of MSME Taxpayers

TAHUN	2021	2022	2023	2024
OP	21.098	22.030	22.983	23.780
BADAN	984	1.379	1.779	2.149
TOTAL	22.082	23.409	24.762	25.929

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Source: Medan Belawan Tax Office, processed (2025)

The number of MSME taxpayers, which is the primary focus of this research, continues to increase, from a total of 22,028 in 2021 to 25,929 in 2024, indicating a growing number of micro, small, and medium enterprises (MSMEs) registered in the tax system.

Table 1.2 Number of Taxpayers Reporting SPT

TAHUN	2021	2022	2023	2024
OP	33.780	33.170	27.740	26.329
BADAN	1.768	1.475	1.565	1.735
TOTAL	35.548	34.645	29.305	28.064

Source: Medan Belawan Tax Office, processed (2025)

The total number of taxpayers who reported their tax returns actually decreased, especially between 2022 (34,645) and 2023 (29,305), and continued to decrease slightly in 2024 to 28,064. This decrease was mainly due to a decrease in reporting from individual taxpayers (OP), which decreased from 33,780 in 2021 to 26,329 in 2024. The contrast between the increase in the number of registered taxpayers and the decrease in the number of taxpayers who reported their tax returns highlights the issue of formal compliance gaps in the study area, which is relevant for further research, especially in the context of MSME taxpayers who are currently running online businesses with new tax mechanisms such as e-commerce income tax and income from influencer endorsements . Based on pre-research interviews with 10 MSMEs registered with the Medan Belawan Tax Office (KPP), despite the growth of digital activities, many MSMEs in Medan City do not yet have a comprehensive understanding of tax obligations for online sales transactions and endorsement activities. Lack of digital tax literacy, uncertainty in the reporting mechanism for income from endorsements, and the perception that taxes are a burden are the main factors influencing low tax compliance among MSMEs. As a result, the contribution of the digital MSME sector to tax revenue, both at the regional and national levels, remains relatively low.

Businesses run by individual and corporate taxpayers in Medan City significantly influence economic growth. Micro, Small, and Medium Enterprises (MSMEs) are among the largest contributors to Medan's revenue. These businesses are growing and will continue to grow, but tax revenues still fall short of the established target. These businesses range from traditional businesses to online businesses, also known as e-commerce. E-commerce is a type of electronic business mechanism that focuses on individual-based business transactions using the internet (digital network-based technology) as a medium for exchanging goods or services between two institutions (business to business) and direct consumers (business to consumer), bypassing the constraints of space and time which have been dominant so far. The development of e-commerce in Indonesia has accelerated significantly over the past five years. Research conducted by the Indonesian E-commerce Association (IDEA), Google Indonesia, and TNS (Taylor Nelson Sofres) shows that the market value of e-commerce in Indonesia reached US$8 billion (Rp 94.5 trillion) in 2013, and is expected to triple to US$25 billion (Rp 295 trillion) in 2016.

According to the Directorate General of Taxes, there are approximately 1,600 e-commerce players, with only 1,000 newly identified and 600 yet to be identified. Of these 1,000 e-commerce players, only 620 have a Taxpayer Identification Number (NPWP). According to the Ministry of Communication and Information, the value of e-commerce transactions in 2014 was US$12 billion (Rp 150 trillion). This estimate is based on the increasing number of internet users, which has reached 82 million people, or approximately 30% of Indonesia's total population. This could be due to the low compliance of Indonesian taxpayers in paying taxes and reporting their tax returns in accordance with applicable regulations. Tax compliance is obedience, submission, and adherence to and implementation of tax regulations. Therefore, a compliant taxpayer is one who complies with and fulfills their tax obligations in accordance with the provisions of tax laws and regulations (Dahrani et al., 2021). According to the neoclassical improvement theory developed by Robert M. Solow (1970) from the United States and TW Swan (1956) from Australia. The Solow-Swan model uses elements of population increase, capital accumulation, technological progress and the size of output which interact with each other. According to this theory, the most important factor that brings about economic improvement is not an increase in capital or an increase in labor. The most important factors are technological advances, increased skills and expertise of the workforce.

According to the Medan City Government's Prokopim (Leading Business Unit) in 2024, a total of 1,658 products from 1,010 MSMEs in Medan were included in the Kedan Marketplace. Of these, 207 were in the fashion sector. The remainder were in the culinary, staple food, craft, and other sectors. Taxpayers are required to report their tax calculations at the end of the tax year by completing and submitting their Annual Tax Returns clearly and completely to the Tax Service Office, within the stipulated time limit. Taxpayers' obligation to fulfill their tax obligations requires taxpayer awareness. Raising awareness of the obligation to pay taxes is not easy for some people, or it could be said that some people tend to avoid paying taxes (Muliari, 2011). Many factors influence taxpayers' ability to fulfill their tax obligations. There are many factors contributing to the low level of public awareness of paying taxes, including cultural and historical factors, a lack of information from the government to the public, leaks in tax collection, and the atmosphere of individuals who are penniless, lazy, and lacking direct compensation from the government (Ning Wahyuni, 2017).

Of Indonesia's 250 million population, only 28 million taxpayers are registered or have a Taxpayer Identification Number (NPWP). Of these 28 million taxpayers, many still report their taxes incorrectly. The implementation of Indonesia's self-assessment system means that many taxpayers' tax calculations, reports, and payments are not accurate. This is due to low taxpayer awareness. In 2015, the government made efforts to increase taxpayer awareness by having each taxpayer register with the Tax Office (KPP) where they are registered. This is consistent with previous research (Restu, 2018), which found that taxpayer awareness has a positive and significant effect on individual tax obligations. However, research (Wahyuni, 2016) concluded that taxpayer awareness has no effect on individual tax obligations. In today's era of globalization, technology is inextricably linked to all aspects of life. Consequently, technological advancements have gradually shifted lifestyles worldwide. This technology aims to simplify daily activities, from finding entertainment and buying and selling to transforming the way people earn a living. Buying and selling isn't the only source of income; several other activities, such as endorsements, have become a source of income due to the impact of technological advancements.

Influencer endorsements are an increasingly popular form of social media advertising and have a significant impact on digital marketing strategies. Influencers with large and loyal followings are able to influence their followers' purchasing decisions through content on platforms like Instagram, YouTube, and TikTok (Rundin & Colliander, 2021). Influencer endorsements are often perceived as more authentic and credible than traditional advertising, as followers see them as trusted figures and role models. Influencers have a unique ability to forge an emotional connection with their audience, making product recommendations feel genuine and relevant. Furthermore, influencers' expertise or specialized interests add credibility to product promotions (Jun & Yi, 2020). Using influencers for promotions not only increases consumer trust but also drives purchase intent in a more subtle and natural way. Through storytelling, unboxings, tutorials, and product reviews, influencers can create a sense of urgency to purchase. Influencer campaigns also tend to be more flexible and adaptable to trends and consumer feedback, allowing for strategy adjustments for optimal results (Zeren & Kapukaya, 2021). Overall, influencer endorsements are highly effective in building consumer trust and driving sales conversions, making them a vital component of today's digital marketing ecosystem.

Endorsement activities begin with an agreement between a business owner and someone who will promote their goods or services on their social media account, in this case Instagram, after a certain payment is made by the business owner or someone using the promotional services. Endorsements are made by Instagram account owners with a large following in the hope of having an impact on the promoted product. One of the information dissemination platforms that is very popular in Indonesia is Instagram. Instagram is an image-based smartphone application, where users can take and share photos and videos online. Furthermore, users can also manage, edit, and share images and videos, making Instagram a platform for promotions. These features make Instagram a popular platform for promotions. Research conducted by Zian Fachrian (2025) shows that endorsement strategies have a positive and significant influence on consumer purchase intentions. This study also emphasizes the importance of selecting the right influencer based on their number of followers and level of popularity. Research by Nurul Wulan Maulidina (2023) also shows that endorsements have a positive and significant influence on purchasing decisions. This study used data collection techniques using documentation and questionnaires, and the results showed that endorsements can improve purchasing decisions.

(Oktapyani & Purwani, 2018)In his research entitled Legal Review of Income Tax Imposition on Endorsement Activities in Social Media, it was stated that the Directorate General of Taxes (Ditjen Pajak) is currently reviewing the tax imposition system for this sector, which is currently popular among several groups in Indonesia, considering that tax imposition in this sector is only based on the submission of Annual Tax Returns (SPT).11 The tax law states that anyone who has income is a tax object. Some parties certainly benefit, such as celebrities who earn income through endorsement activities who are supposed to be required to pay taxes. Indonesia currently largely uses a self-assessment system, where taxpayers themselves calculate and assess the fulfillment of their tax obligations, so this is what causes income tax collection to be ineffective so that the principle of fairness for everyone cannot be achieved.

LITERATURE REVIEW

The Impact of Imposing E-Commerce Income Tax on Taxes Paid

Previous research (Restu, 2014) stated that taxpayer awareness has a positive and significant effect on the obligation to pay personal taxes, while according to research (Wahyuni, 2013) concluded that taxpayer awareness does not affect the obligation to pay personal taxes, while according to (Raci et al., 2023) stated that the low understanding of online entrepreneurs about paying taxes, the lack of legal confirmation for taxpayers who are negligent in completing their responsibilities, the absence of an obligation to have a NPWP for online entrepreneurs and there are no provisions that strictly manage tax collection for these online entrepreneurs, while (Hamdan, 2022) Online Marketplace, Classified Ads, Daily Deals, Online Retail. And of the four types of e-commerce taxes, both are subject to (PPH) income tax and (VAT) value added tax.

The Influence of Influencer Endorsements on Tax Payments

Previous research conducted by Vikansari (2019) examined the supervision of income tax imposition on YouTubers as influencers on the YouTube social media platform. Both of them said in their journal that in the process of supervising the imposition of income tax on YouTubers, the Directorate General of Taxes has had innovations that follow technological developments by issuing a social network analytics system (SONETA) which in this innovation is used to monitor every movement of influencer activities such as YouTubers and Instagram celebrities who promote products, show off wealth on social media or who have income on certain social media platforms, (Intan, 2021) based on the Income Tax Law, digital content creators are subject to at least 3 three norms, namely the self-assessment system method and Article 17 rates for digital content creators whose income is not taxed by service users, with the withholding tax system method Article 23 for digital content creators under the auspices of an agency, and the withholding tax system method Article 21 when service users pay and deduct income tax from digital content creators directly. (Dintan, 2022) The government can immediately create special regulations regarding taxation from endorsement activities by Instagram influencers so that the state can absorb maximum revenue from taxation which will then have a significant impact on the state in efforts to fulfill people's welfare. And (Selma, 2021) There still needs to be special attention regarding the tax application system for endorsement income from Instagram social media influencers or Instagram celebrities so that tax collection becomes better and reduces factors that cause a lack of awareness and knowledge of Instagram Social Media Influencers or Instagram Celebgrams.

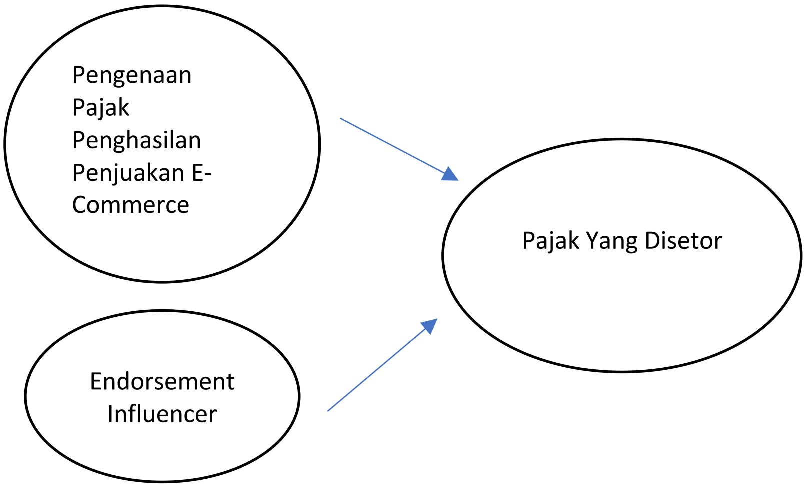

Figure 1Conceptual Framework

METHOD

This research uses quantitative methods because the data studied is in numerical form and analyzed using statistical techniques. The quantitative approach is based on the positivist paradigm and is applied to specific populations and samples. Sampling is random, data collection utilizes research instruments, and data analysis is statistically based, aimed at testing the formulated hypotheses (Sugiyono, 2010). This research is included in the causal research type, which aims to identify the causal relationship between independent variables and dependent variables. (Sugiyono, 2010). The research data was obtained through questionnaires distributed to respondents for later processing. This research was conducted at the Medan Belawan Pratama Tax Service Office and will be implemented from February 2025 to November 2025. In this study, the type of primary data used is a questionnaire given to respondents. The primary data source was obtained by applying a list of structured questionnaires distributed to non-employee individual taxpayer respondents at the Medan Belawan Pratama Tax Service Office.

A population is defined as a generalized area that includes objects or subjects with certain characteristics determined by the researcher (Sugiyono, 2019) . The population in this study was 25,929 MSMEs registered with the Medan Belawan Pratama Tax Office. The sample consisted of respondents from the population (Sekaran & Bougie, 2017)or the characteristics and magnitudes possessed by the population. (Sugiyono, 2014a)The sample used in this study was individual taxpayers in the Medan Belawan Pratama Tax Office area who reported Annual Tax Returns (SPT). Sampling of more than 1000 will use the Slovin formula with the aim of obtaining a random sample with this formula (Sugiyono, 2017). The Slovin formula for determining the sample for this study is as follows:

$$n = \frac{N}{1 + Ne2}$$

Description: n= Number of samples
N= Population size
e= Standard error (10%)
Population N = 45,771 assuming an error rate of 10%, the number of samples used in this study is:

$$n = \frac{25.929}{1 + 25.929\ (0,1)^2} = 99,6 = 100$$

From the calculation above, the population is 25,929 MSMEs , so a sample of 100 respondents was obtained.

RESULTS AND DISCUSSION

4.1.1 Research Results of Measurement Model (Outer Model)

a) Convergent Validity Test

Table 1Outer Values Loading

Variables	Indicator	Loading Factor	Sign	Limit	Test Results
Imposition of E-Commerce Sales Income Tax	X1.1	0.927	>	0.70	Valid
	X1.2	0.840	>	0.70	Valid
	X1.3	0.829	>	0.70	Valid
	X1.4	0.755	>	0.70	Valid
	X1.5	0.743	>	0.70	Valid
	X1.6	0.917	>	0.70	Valid
	X1.7	0.703	>	0.70	Valid
	X1.8	0.784	>	0.70	Valid
	X1.9	0.782	>	0.70	Valid
	X1.10	0.771	>	0.70	Valid
Influencer Endorsement	X2.1	0.863	>	0.70	Valid
	X2.2	0.831	>	0.70	Valid
	X2.3	0.803	>	0.70	Valid
	X2.4	0.805	>	0.70	Valid
	X2.5	0.885	>	0.70	Valid

	X2.6	0.780	>	0.70	Valid
	X2.7	0.885	>	0.70	Valid
	X2.8	0.853	>	0.70	Valid
	X2.9	0.855	>	0.70	Valid
	X2.10	0.793	>	0.70	Valid
Tax Paid	Y1	0.749	>	0.70	Valid
	Y2	0.815	>	0.70	Valid
	Y3	0.777	>	0.70	Valid
	Y4	0.740	>	0.70	Valid
	Y5	0.782	>	0.70	Valid
	Y6	0.704	>	0.70	Valid
	Y7	0.802	>	0.70	Valid
	Y8	0.840	>	0.70	Valid
	Y9	0.860	>	0.70	Valid
	Y10	0.865	>	0.70	Valid

Source: processed data, (2025)

Based on the results presented in Table 4.1, convergent validity testing indicates that all outer loading values for each item are above 0.70. This finding indicates that each indicator used accurately represents the latent variable. Therefore, all indicators that have undergone the validation process are deemed suitable for further analysis.

Table 4. 2Average Variance Extracted Values

Variables	AVE	Limit	Test Results
Imposition of E-Commerce Sales Income Tax	0. 653	0.50	Valid
Influencer Endorsement	0.699	0.50	Valid
Tax Paid	0.632	0.50	Valid

Source: processed data, (2025)

A variable is considered to meet the criteria if its Average Variance Extracted (AVE) value exceeds 0.50. Referring to Table 4.3, all analyzed variables showed AVE values above this threshold. This finding confirms that each latent variable has met convergent validity standards and can be categorized as good quality.

b) Discriminant Validity Test

Table 4. 3Cross Loading Values

	Imposition of E-Commerce Sales Income Tax	Influencer Endorsement	Tax Paid
X1.1	**0.927**	0.452	0.555
X1.10	**0.771**	0.378	0.376
X1.2	**0.840**	0.569	0.574
X1.3	**0.829**	0.328	0.467
X1.4	**0.755**	0.416	0.418
X1.5	**0.743**	0.373	0.487
X1.6	**0.917**	0.430	0.503
X1.7	**0.703**	0.375	0.410
X1.8	**0.784**	0.477	0.533
X1.9	**0.782**	0.465	0.492
X2.1	0.564	**0.863**	0.718
X2.10	0.350	**0.793**	0.559
X2.2	0.471	**0.831**	0.729
X2.3	0.483	**0.803**	0.726

X2.4	0.397	**0.805**	0.749
X2.5	0.423	**0.885**	0.759
X2.6	0.439	**0.780**	0.630
X2.7	0.396	**0.885**	0.718
X2.8	0.467	**0.853**	0.651
X2.9	0.453	**0.855**	0.674
Y1	0.420	0.792	**0.749**
Y10	0.606	0.730	**0.865**
Y2	0.494	0.761	**0.815**
Y3	0.429	0.792	**0.777**
Y4	0.495	0.487	**0.740**
Y5	0.441	0.578	**0.782**
Y6	0.375	0.442	**0.704**
Y7	0.563	0.665	**0.802**
Y8	0.486	0.584	**0.840**
Y9	0.461	0.620	**0.860**
Y10	0.457	0.579	**0.724**

Source: processed data, (2025)

Based on the data presented in the table, it can be concluded that all indicators meet the criteria for discriminant validity. This is demonstrated by the cross-loading values, where each indicator shows the highest outer loading value on the construct it measures compared to other constructs.

c) Composite Reliability Test

Table 4Outer Model Values

Variables	Composite reliability	Croncach alpha	Limit	Decision
Imposition of e-Commerce Sales Income Tax	0.946	0.940	>	Reliable
Influencer Endorsement	0.954	0.952	>	Reliable
Tax paid	0.941	0.935	>	Reliable

Source: processed data, (2025)

Based on the composite reliability and Cronbach's alpha tests, all constructs in this study demonstrated values above the minimum threshold of 0.70. This finding indicates that each variable has adequate internal consistency in measuring the intended construct. Furthermore, the reliability level is further strengthened by the Cronbach's alpha results, thus concluding that all constructs have met the reliability criteria and are suitable for further analysis.

Structural Research Results (Inner Model)

a.) Determinant Coefficient (R^2)

Table 4.1 5Outer Model Values

Variables	R Square	RSquare Adjusted	Information
Tax Paid	0.728	0. 720	Strong

Source: processed data, (2025)

Based on the results of the coefficient of determination test, the R^2 value of the regression model is used to measure the extent to which the independent variables are able to explain the dependent variable. Referring to the table presented, the R^2 value obtained is 0.728. This means that 72.8% of the variation in the Tax Paid variable can be explained by two independent variables: E-Commerce Sales Income Tax Imposition and Influencer

Endorsements. Meanwhile, the remaining 27.2% is influenced by other factors not included in this research model. With this R^2 value, the model's prediction accuracy is in the moderate category.

b.) Goodness of Fit (GoF) Test

Table 4.13 AVE and Adjusted R-Square Values

Variables	**Adjusted R Square**	**AVE**
Imposition of E-Commerce Sales Income Tax	-	0. 653
Influencer Endorsement	-	0.699
Tax Paid	-	0.632
Average	0.720	0.661

Source: processed data, (2025)

With the following calculation formula:

$$\text{GoF} = \sqrt{\text{AVE x R}^2} = \sqrt{0{,}661 \text{ x } 0{,}720} = \mathbf{0{,}690}$$

The calculation results above yield a GoF value of 0.690. Therefore, it can be concluded that the model in this study has a high Goodness of Fit . Therefore, the higher the GoF value, the better the model fits the research data, allowing for hypothesis testing.

Hypothesis Testing

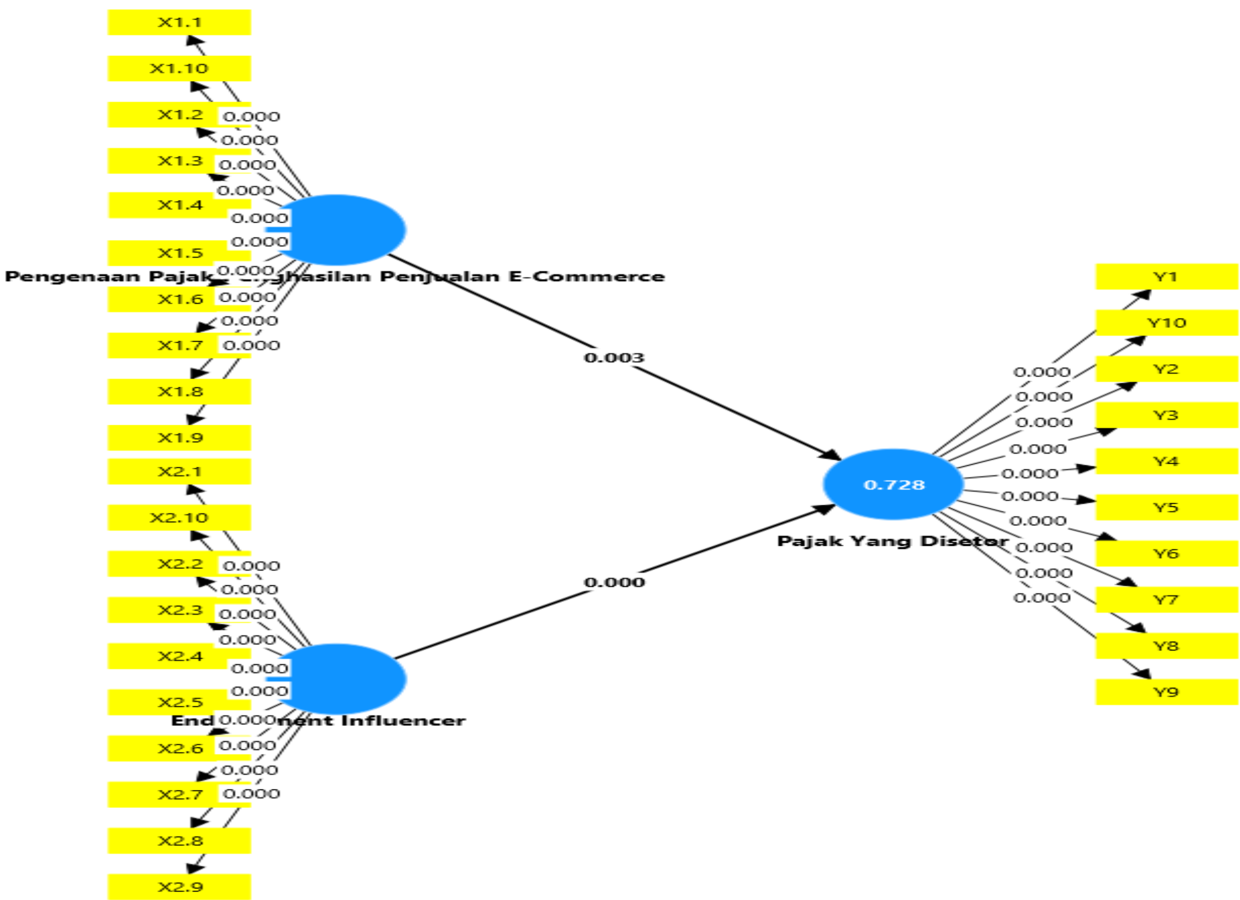

Table 4.14 Hypothesis Testing Results

Hypothesis	Variables	Original Sample (O)	T-Statistics	P-Value	Information
H1	Imposition of E-Commerce Sales Income Tax > Tax Paid	0.224	3,016	0.003	Accepted
H2	Influencer Endorsement > Tax Paid	0.713	2,705	0.000	Accepted

Source: processed data, (2025)

Based on the table above, the results of the hypothesis testing are as follows:
The data that can be seen in table 4.14 can be used to test the hypothesis which is described as follows:

1. The Impact of Imposing E-Commerce Sales Income Tax on Taxes Paid
   The test of the Imposition of E-Commerce Sales Income Tax on Tax Paid produces a t-statistics value of 3.016 which is greater than 1.96 and also produces a p-value of 0.003 which is less than 0.05. The test shows that the Imposition of E-Commerce Sales Income Tax has a significant effect on Tax Paid . In addition, the original sample value of 0.224 is obtained, meaning that the Imposition of E-Commerce Sales Income Tax has a positive effect on Tax Paid.
2. The Influence of Influencer Endorsements on Taxes Paid
   The Influencer Endorsement test on Tax Paid produces a t-statistics value of 2.705 which is greater than 1.96 and also produces a p-value of 0.000 which is less than 0.05. The test shows that Influencer Endorsement has a significant effect on Tax Paid . In addition, the original sample value of 0.713 is obtained, meaning that Influencer Endorsement has a positive effect on Tax Paid .

DISCUSSION

The Impact of Imposing E-Commerce Sales Income Tax on Taxes Paid on Online Social Media Sales of MSMEs in Medan City

The hypothesis results show that the variable of e-commerce sales income tax imposition on the paid tax has a t-statistic value of 3.016, greater than 1.98, and a p-value of 0.003, smaller than 0.05, indicating that the imposition of e-commerce sales income tax has a significant effect on the paid tax. From the results above, the first hypothesis is accepted. These results reinforce the argument that the clearer the application of tax regulations to e-commerce transactions, the greater the compliance of business actors in reporting their turnover, which ultimately results in an increase in the nominal tax paid. This aligns with government policy through Government Regulation No. 23 of 2018 concerning Final Income Tax for MSMEs and the provisions of Law No. 7 of 2021 on the Production Cost of Goods, which emphasizes that income from trading activities, including through e-commerce, remains subject to income tax.

Practically, the findings of this study provide evidence that tax regulations on e-commerce transactions not only increase legal certainty but also boost tax revenue from the online MSME sector. Therefore, the imposition of income tax on e-commerce sales serves as a crucial instrument in increasing the tax contributions paid by MSMEs in Medan City. The results of the validity test using cross-loading analysis indicate that the indicators in the research variables have higher loading factor values for their constructs compared to other constructs. The highest cross-loading value was 0.927 and the lowest was 0.703. All values are above the minimum limit of 0.70, thus it can be concluded that each indicator used in this study has met the criteria for discriminant validity. The results of this study are consistent with previous studies, (Febrini Indira & Fadhila, 2022)which found that e-commerce tax awareness among online businesses in Medan City influences tax compliance and actual tax payments. Research (Zakia et al., 2022)in Kudus City also demonstrated that tax understanding and taxpayer awareness among e-commerce MSMEs significantly contribute to tax payments. Similarly, the study (Apriany & Asmonah, n.d.)highlighted the low level of taxpayer awareness in calculating income tax from online transactions. Therefore, when tax awareness and implementation are well-conducted, the amount of tax paid increases.

Furthermore, the study (Rasyid & Lukman, n.d.)revealed that tax digitalization through e-filing and e-billing promotes transparency and improves taxpayer compliance among MSMEs in e-commerce. These findings are also supported by findings (Cristina Susianti Magdalena & Frederica, 2021)showing significant differences in compliance and tax payments by e-commerce players before and after the implementation of the special tax policy. However, not all studies have found similar results. Some studies show that implementing e-commerce taxes does not necessarily directly increase tax payments. For example, research (Sukmana & Prasetyo, 2021)indicates that understanding of e-commerce taxes among most MSMEs is still low, so even though regulations are in place, tax payments are still insignificant. (Handayani, 2020)also found that the implementation of digital tax regulations is often hampered by low tax literacy and resistance from small business owners who feel burdened. Furthermore, the study (Hidayat & Dewi, 2022)confirmed that the lack of an optimal monitoring system for e-commerce transactions results in a large portion of revenue going unrecorded, so tax implementation does not significantly impact tax payments. Thus, although the results of this study support the significant influence of the imposition of e-commerce sales income tax on the tax paid, there is also other evidence showing that without adequate understanding, intensive socialization, and an integrated digital tax system, e-commerce tax policies may not provide an optimal impact on state tax revenue.

The Influence of Influencer Endorsement on Taxes Paid on Online Social Media Sales of MSMEs in Medan City

The hypothesis results show that the influencer endorsement variable on tax payment has a t-statistic value of 2.705, greater than 1.98, and a p-value of 0.000, less than 0.05, indicating that tax influencer endorsement has a significant effect on tax payment. Based on the results above, the second hypothesis is accepted. These findings indicate that the use of influencer endorsements in online marketing activities by MSMEs can increase product exposure, expand consumer reach, and drive sales. This increased sales directly translates into increased business turnover, which in turn impacts the amount of income tax paid. In other words, digital marketing strategies through influencers not only have economic benefits for MSMEs but also contribute positively to tax revenue.

Furthermore, the validity test results using cross-loading analysis indicate that the indicators in the influencer endorsement variable have the highest value of 0.885 and the lowest of 0.780. Both values are above the minimum threshold of 0.70, thus concluding that the indicators used have met the criteria for discriminant validity. This indicates that the research instrument used is able to accurately represent the influencer endorsement construct and can be reliably used to measure its influence on tax payments. The results of this study align with findings (Anshori & Wulandari, 2022)showing that influencer marketing can increase brand awareness and online sales for MSMEs. Similarly, (Pratiwi, 2021)it confirms that influencer endorsements are effective in increasing fashion product sales volume for MSMEs on social media, which ultimately can impact the amount of tax reported. (Saputro & Lestari, 2023)also supports this finding by stating that promotions through influencers drive increased turnover, which is positively correlated with MSME tax reporting compliance.

However, not all studies show the same results. (Novianti & Siregar, 2021)found that the use of influencers does not always have a significant effect on increasing sales of culinary MSMEs, because product quality and consumer satisfaction are more dominant factors in influencing purchasing decisions. (Putri, 2022)also reported that in handicraft MSMEs, although endorsements increase the number of followers on social media, this does not necessarily increase turnover significantly. In fact, (Hakim & Nuraini, 2023)it emphasized that influencer endorsements do not have a direct influence on MSME tax contributions, but rather only function as a supporting factor that needs to be balanced with administrative compliance and tax understanding. Thus, the results of this study strengthen empirical evidence that influencer endorsements can be a significant factor in improving MSME marketing performance and turnover, which has implications for tax obligations. However, differences in previous research also confirm that the influence of influencer endorsements is significantly influenced by external factors, such as product quality, consumer loyalty, and the level of tax awareness and compliance of the business actors themselves.

CONCLUSION

Based on the research results above, several conclusions were obtained, namely:

1. The imposition of E-Commerce Sales Income Tax has a significant impact on the Tax Paid seen from the t-statistics value of 3.016 which is greater than 1.96 and also the p-value of 0.003 which is less than 0.05, and the original sample value obtained is 0.224
2. Influencer Endorsements Have a Significant Influence on Taxes Paid seen from the t-statistics value of 2.705 which is greater than 1.96 and also the p-value of 0.000 which is less than 0.05, and the original sample value of 0.713

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