The Eastasouth Journal of Social Science and Humanities
Vol. 3, No. 03, June 2026, pp. 534 – 545
ISSN: 3026-5592, DOI: 10.58812/esssh.v3i03

Public Perceptions of Income Tax Article 21 Exemption in Indonesia: A Netnographic Study of TikTok Discourse

Fitria Nur Risky Afifah [1], Muhammad Ridhwansyah Pasolo[2], Septyana Prasetianingrum[3], Iriana Auliyah[4], Fahrudin Pasolo[5]
[1,2,3,4,5] Faculty of Economics and Business, Universitas Yapis Papua

Article Info

Article history:

Received May, 2026
Revised Jun, 2026
Accepted Jun, 2026

Keywords:

Netnography;
PPh 21 exemption;
Public perception;
Tax fairness;
TikTok discourse

ABSTRACT

Income Tax Article 21 is one of Indonesia's most visible fiscal instruments because it is deducted directly from workers' employment income. Although exemption or government-borne PPh 21 has been used as a stimulus to protect disposable income, its legitimacy depends on how society interprets its fairness, effectiveness, and administrative accessibility. This study examines public perceptions of PPh 21 exemption through a qualitative netnographic analysis of TikTok discourse. Data were collected from the comment section of one @metropolitan.id video discussing the policy, which generated 6.1 million views, 126,000 likes, and 8,553 comments. After screening, 8,310 comments were coded using thematic analysis within an interpretive netnographic framework. The findings reveal four major themes. First, the policy was evaluated through its direct effect on take-home pay, with salary and PPh-related comments dominating the discussion. Second, users connected the policy to structural burdens such as BPJS contributions and formal employment registration. Third, public debate centered on distributive justice, especially the perceived exclusion of informal and unstable workers. Fourth, support for the policy was conditional and often accompanied by aspirations for more concrete subsidies, such as electricity discounts. The study contributes to fiscal policy and public-sector accounting literature by showing that digital public discourse offers a naturalistic source of evidence for understanding policy legitimacy, trust, and citizen evaluation in the digital governance era.

Corresponding Author:

Name: Muhammad Ridhwansyah Pasolo, SE., M.Acc., Ak., CA
Institution: Universitas Yapis Papua, Jl. Dr. Samratulangi, Dok V Atas. Jayapura Utara. Jayapura. 99113
Email: mrpasolo@gmail.com

1. INTRODUCTION

Taxation remains one of the central foundations of the modern state because it finances public expenditure, supports redistribution, and enables governments to respond to economic shocks. In Indonesia, Income Tax Article 21, commonly referred to as PPh 21, occupies a particularly strategic position because it is deducted directly from salaries, wages, honoraria, allowances, and other employment-related income. This makes PPh 21 not only an administrative tax category but also a fiscal instrument experienced in a very personal way by workers. The visibility of monthly deductions means that citizens tend to interpret tax policy not merely through macroeconomic reasoning but through its consequences for disposable income, household purchasing power, and perceptions of state fairness. This proximity between taxation and everyday income explains why changes in PPh 21 policy can generate extensive public debate, especially when they are framed as exemption, relief, or government-borne incentives.

During periods of economic disruption, fiscal policy is often mobilized to stabilize consumption and reduce the welfare impact of uncertainty. The COVID-19 pandemic demonstrated the importance of such countercyclical responses, as governments around the world used transfers, wage subsidies, tax relief, and other fiscal instruments to maintain household income and reduce short-term unemployment [1]. Macroeconomic simulations also show that shocks to contact-intensive sectors can propagate to other sectors and require carefully designed fiscal interventions [2]. Cross-country evidence further indicates that macroeconomic stimulus can moderate the negative effects of restrictive pandemic measures on industrial production [3]. In Indonesia, the provision of PPh 21 incentives during COVID-19 was designed to return income that would otherwise be deducted as tax, thereby supporting household consumption and economic stability [4], [5].

However, the success of tax relief is not determined solely by fiscal design. Public acceptance, trust in government, perceived fairness, and policy communication play a decisive role in shaping whether a policy is interpreted as legitimate and useful. Studies on tax compliance show that trust and authority power are important determinants of tax behavior across countries [6], while tax knowledge, tax fairness, and trust in government are strongly associated with voluntary compliance [7], [8]. The Indonesian context also demonstrates that trust in government is closely related to tax compliance after major tax reforms such as tax amnesty [9]. These findings suggest that PPh 21 exemption should be analyzed not only as a fiscal instrument but also as a social object interpreted by citizens through fairness, access, benefit, and confidence in state institutions.

Public perception is particularly important because tax policy is rarely understood by citizens as a purely technical matter. Workers, employers, informal laborers, and social media users may interpret the same policy in different ways depending on their employment status, previous experience with government assistance, and level of administrative literacy. Tax fairness is conceptually multidimensional, including distributive fairness, procedural fairness, and the perceived treatment of taxpayers by authorities [10]. Therefore, a policy that is intended to provide relief can still be criticized if the target group is perceived as narrow, the administrative mechanism is unclear, or the benefit is seen as less inclusive than other forms of assistance. For PPh 21 exemption, this creates a central problem: the policy may be economically rational, yet socially contested if citizens perceive that informal workers, low-wage workers, or people without stable employment are excluded.

The digital environment has intensified the relevance of public perception because policy interpretation now occurs rapidly through social media discourse. Government presence on social media can influence perceived transparency, responsiveness, and citizen participation [11], while the quality of government information disseminated through social media can affect trust and the perceived effectiveness of government response [12]. Evidence from public-sector communication also shows that social media and e-government channels are connected with citizen satisfaction and trust in public institutions [13]. At the same time, low-quality or unclear information may intensify public anxiety, misunderstanding, or emotional response [14]. Consequently, social media is not simply a communication channel for fiscal policy; it is an arena in which citizens evaluate, reinterpret, contest, and collectively negotiate the meaning of government action.

This study responds to that development by examining public comments on TikTok as a source of naturalistic data. Online tax discussions are valuable because they can reveal the practical concerns of taxpayers, including uncertainty about rules, perceptions of tax authorities, and the social networks through which tax meaning is constructed [15]. More broadly, social media can shape public beliefs and perceptions around policy issues because users react, amplify, and reframe information in real time [16]. Such digital interactions are especially relevant for understanding PPh 21 exemption because public responses often combine economic calculations with emotion, humor, frustration, support, and moral judgments about fairness.

Despite the growth of netnographic research, most previous studies have applied netnography to digital culture, identity, consumer behavior, religious solidarity, and online communities rather than to macro-level fiscal policy. Netnography offers a rigorous approach to studying online communities by interpreting digital traces, comments, interactions, and cultural meanings within their context [17], [18]. It is especially suitable for studying policy discourse because it allows researchers to observe naturally occurring public responses without imposing the structure of formal surveys or interviews. In the Indonesian tax context, netnography has been applied to public responses to the value-added tax increase, showing diverse perceptions including support, criticism, and concerns about economic burden [19]. Nevertheless, netnographic analysis of public perception toward PPh 21 exemption remains limited.

The objective of this study is to identify and interpret public perceptions of PPh 21 exemption in Indonesia through TikTok-based netnographic analysis. Specifically, the study examines the central themes that emerge in digital discussion, public perceptions of the policy's effectiveness and technical implementation, and the implications of these perceptions for future fiscal policy. The study contributes to the literature in three ways. First, it extends tax perception and fiscal policy research by examining how a specific income tax relief policy is interpreted in everyday digital discourse. Second, it contributes methodologically by demonstrating the use of TikTok comments as naturalistic qualitative data for public-sector accounting and fiscal policy studies. Third, it offers practical insight for tax authorities by identifying public concerns regarding salary, BPJS, informal work, distributive justice, subsidies, and policy communication.

2. LITERATURE REVIEW

2.1 Tax Policy, Income Tax Article 21, and Fiscal Relief

PPh 21 is a central component of Indonesia's income tax system because it links fiscal administration directly with the employment relationship. In routine practice, the employer withholds tax from employee income, deposits it to the state treasury, and reports it through the applicable tax administration system. This institutional arrangement makes PPh 21 both a revenue instrument and a visible symbol of the state's presence in workers' monthly income. Recent Indonesian tax policy has moved toward administrative simplification through the effective average rate mechanism, reflecting a broader effort to improve certainty, reduce calculation complexity, and strengthen compliance. At the same time, PPh 21 has been used as a fiscal relief instrument during extraordinary economic conditions. The use of tax incentives during the pandemic illustrates how income tax policy can move beyond revenue collection and serve a stabilizing function by protecting disposable income [4], [5]. This dual role creates a policy tension: the state must maintain fiscal capacity while ensuring that workers perceive tax relief as meaningful, fair, and accessible.

2.2 *Tax Fairness, Trust, and Public Acceptance*

Public acceptance of tax policy depends strongly on perceived fairness and trust. Tax fairness is not limited to the amount paid; it also involves whether taxpayers consider the distribution of burden and benefit appropriate, whether procedures are transparent, and whether authorities treat citizens respectfully [10]. Theoretical and empirical studies of tax compliance show that intention to comply is influenced by attitudes, subjective norms, perceived control, tax morale, knowledge, fairness, and trust in government [8]. Similarly, trust and power in the relationship between citizens and tax authorities influence compliance across multiple national contexts [6], [20]. For emerging economies, evidence shows that tax knowledge, tax fairness, and trust in government are significant predictors of voluntary compliance [7]. In Indonesia, trust in government has also been associated with voluntary compliance after tax amnesty [9]. These findings support the assumption that perceptions of PPh 21 exemption should be examined through fairness, trust, knowledge, and legitimacy.

2.3 *Public Perception in Digital Governance*

Digital platforms have changed how public perception is formed. Citizens now encounter policy information through government accounts, media accounts, influencers, comment sections, and algorithmically distributed content. Social media use in the public sector is associated with transparency and responsiveness, but its effects depend on the quality of information and the credibility of institutional communication [11], [12]. Information quality can reduce confusion and panic, while poor communication may intensify misunderstanding and emotional interpretation [14]. Government transparency also plays a crucial role in building trust, as experimental evidence indicates that transparency and credible communication can shape public confidence in institutions [21]. In this context, public comments are not marginal expressions. They are part of a digital feedback loop through which citizens evaluate whether the state is responsive, fair, and capable of explaining policy consequences clearly.

2.4 *Netnography and Social Media Data*

Netnography is a qualitative method designed to interpret online communities and digital cultural practices. It has evolved from early online ethnography into a flexible but systematic approach that can analyze digital traces, interactions, platform contexts, and multimodal data [18]. [17] caution that netnography should not be reduced to passive content analysis, because it requires contextual interpretation of community practices, researcher reflexivity, and attention to meaning. A review of qualitative and mixed-method social media research shows that social media provides an important data source when researchers clearly specify sampling, data collection, and analytic procedures [22]. Ethical considerations are also essential because social media comments may be publicly visible but still tied to users' expectations of context and privacy [23], [24]. For this study, netnography is appropriate because TikTok comments provide spontaneous public reactions to a fiscal policy issue that might be difficult to capture through formal interviews alone.

3. METHODS

This study adopts a qualitative netnographic design to examine how society interprets PPh 21 exemption in digital discourse. The approach is qualitative because the research objective is not to estimate statistical relationships but to understand meaning, perception, and public interpretation. Netnography is selected because it allows the researcher to analyze naturally occurring online interactions while preserving the digital context in which meaning is produced. The study follows an interpretive–constructivist orientation, assuming that public perception is constructed through interaction, narrative, and shared interpretation rather than merely recorded as fixed individual opinion. Within this framework, TikTok comments are treated as digital artifacts that contain economic reasoning, emotional response, humor, sarcasm, trust judgments, and normative expectations about fiscal policy.

The research site is TikTok, focusing on a video posted by the account @metropolitan.id that discussed the policy of PPh 21 exemption. The video was selected purposively because it generated high public engagement: 6.1 million views, 126,000 likes, and 8,553 comments. This level of interaction indicates that the issue had sufficient public visibility and produced a large volume of responses suitable for netnographic analysis. The account functions as a digital news-oriented media account that disseminates national issues, making its comment section a relevant site for examining how fiscal policy is received by a broad online audience. The research period covered March to July 2025, including data collection, data cleaning, coding, interpretation, and reflective validation.

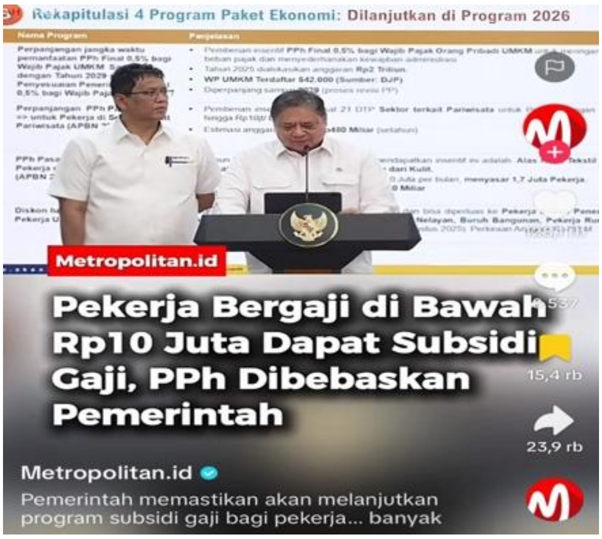

Figure 1. Profile of the TikTok account @metropolitan.id as the digital site of observation.

Data collection proceeded in five stages. First, the researcher identified TikTok content relevant to PPh 21 exemption and selected the @metropolitan.id video because of its high engagement and topical relevance. Second, public comments were exported using TikTok Comment Exporter. Third, the dataset was cleaned by excluding spam, unrelated promotional comments, duplicated irrelevant entries, and comments that did not contain interpretable meaning. Fourth, the researcher conducted an initial categorization of comment tone and substance, including positive, negative, neutral, sarcastic, and informative responses. Fifth, the comments were analyzed as digital discourse, with attention to words, symbols, rhetorical style, humor, and the social meanings that emerged in interaction. This procedure aligns with the requirement in social media research to make sampling, collection, and analytic steps explicit [22].

The analysis used thematic analysis within an interpretive netnographic framework. Thematic analysis was chosen because it provides a systematic process for identifying, organizing, and interpreting patterns of meaning in qualitative data. Trustworthy thematic analysis requires

familiarization, coding, theme development, theme review, theme definition, and clear reporting [25]. In this study, the researcher first read the comment dataset repeatedly to understand the overall discourse. Open coding was then used to identify recurring categories such as salary, BPJS, income tax, distributive justice, support, subsidy preference, unstable work, and protest. Axial coding was applied to relate these categories to broader social conditions and consequences. Finally, selective interpretation was used to construct four main themes: direct economic impact on workers' income, structural economic burden beyond taxation, fairness perception and policy targeting accuracy, and normative response with alternative fiscal aspirations.

Because reflexive thematic analysis recognizes the researcher as an interpretive actor, the analysis did not treat coding as a purely mechanical procedure [26], [27]. Analytic decisions were documented by linking codes to representative comments and by comparing themes with the research objectives. Validity was strengthened through source triangulation, contextual observation of the video, and reflective interpretation of comment meaning.

The study also considered ethical principles in digital research. Although the comments were publicly accessible, user identities were not the focus of analysis and were not reproduced in the manuscript. This follows recommendations that researchers consider user expectations, anonymization, and the contextual integrity of social media data [23], [24]. The use of comments was limited to policy interpretation, and no attempt was made to identify individual users.

4. RESULTS AND DISCUSSION

After data cleaning, 8,310 comments were coded. The coding process identified several categories that represented public meaning around the policy. The most dominant category was salary, appearing in 949 comments. This suggests that users evaluated the policy primarily through its effect on income and take-home pay. The second most frequent category was BPJS, appearing in 656 comments, showing that users connected PPh 21 exemption with social security obligations and formal employment registration.

Distributive justice appeared in 409 comments, followed by income tax perception in 329 comments, support or agreement in 271 comments, policy shift to subsidy in 270 comments, PPh in 234 comments, no fixed job in 37 comments, and protest in 18 comments. These distributions show that public perception was not limited to technical tax calculation. Instead, the discourse linked tax relief to salary adequacy, social protection, administrative access, policy fairness, and alternative forms of fiscal assistance.

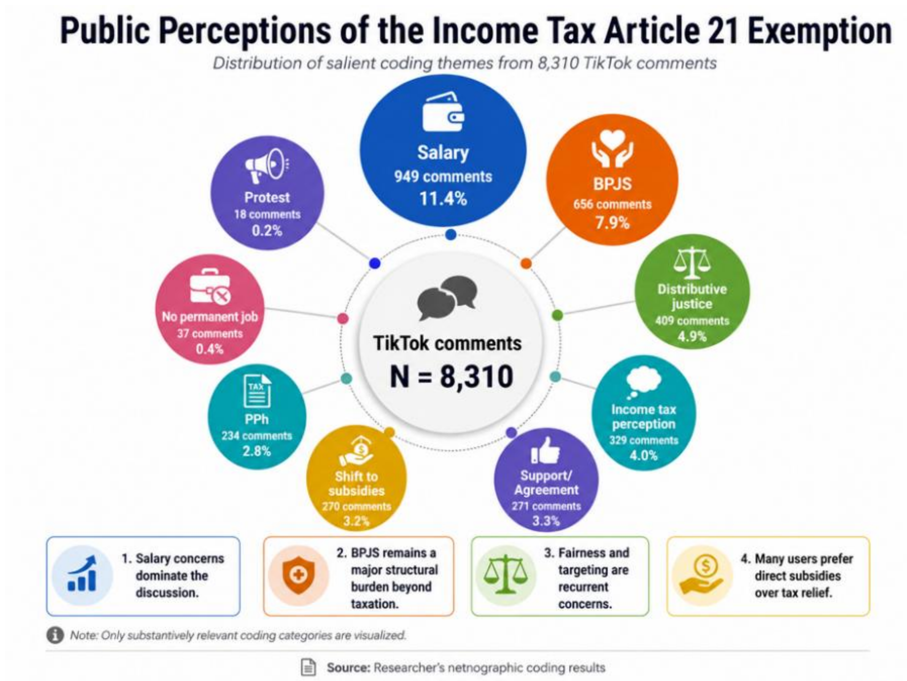

Figure 2. Distribution Coding Themes

The first theme concerns the direct economic impact of PPh 21 exemption on workers' income. This theme emerged from the salary and PPh codes, which dominated the dataset both quantitatively and interpretively. Users evaluated the policy by asking whether it would increase take-home pay and whether the resulting benefit would be meaningful for daily living costs. Several comments expressed sadness or frustration about monthly tax deductions, while others argued that tax exemption should apply more broadly to all salary levels. The public did not discuss tax as an abstract fiscal instrument; rather, it was understood as a concrete deduction from monthly income. This is consistent with tax literature showing that online tax discussions reveal practical concerns and everyday meanings that formal instruments may not capture [15]. The salary-centered discourse also confirms that perceived benefit is a key component of policy acceptance [8].

Table 1. Representative comments for Theme 1: Direct economic impact on workers' income

Representative comment	Likes	Replies	Code
Rather than a salary subsidy, it would be better to provide a 50% electricity token discount like before, because almost all Indonesians would feel the benefit ("daripada subsidi gaji, lebih baik token listrik diskon 50% seperti kemarin, yang merasakan hampir seluruh Indonesia").	14,900	746	Salary
Please also pay housewives, because the husband's salary is not enough ("pak coba ibu rumah tangga juga digaji, karena gaji suami tidak cukup").	3,577	299	Salary
Just eliminate PPh 21 for all salary levels; it is sad to be deducted every month ("hapus aja PPh 21 buat gaji berapapun, sedih tiap bulan dipotong pajak").	344	367	PPh
Those who already have fixed salaries should not receive subsidies; it should be for people without salary slips ("yang sudah punya gaji tetap tidak usah subsidi, lebih baik untuk yang tidak punya slip gaji").	71	221	Salary
What if the company is dishonest and still pays below the minimum wage? ("bagaimana bila perusahaannya nakal, masih memberi gaji di bawah UMR").	3667	131	Salary

The second theme concerns structural economic burdens beyond taxation. The BPJS code showed that many users did not interpret PPh 21 exemption as an isolated tax policy. Instead, they evaluated it in relation to social security contributions, formal employment status, and the broader structure of labor administration.

Several comments suggested that the policy might only apply to workers registered with BPJS Ketenagakerjaan, thereby excluding workers in small shops, informal employment, or companies that do not register employees properly. The theme therefore reveals a perception of exclusivity: the policy is viewed as accessible mainly to formal workers already visible in state and employer systems.

Such a perception is important because tax fairness and trust depend not only on the existence of relief but also on whether citizens believe that access is equal and procedures are transparent [7], [10].

Table 2. Representative comments for Theme 1: Direct economic impact on workers' income

Representative comment	Likes	Replies	Code
It only applies to people working in registered companies; what about shop workers without BPJS? ("cuma berlaku yang kerja di perusahaan terdaftar, bagaimana nasib karyawan toko tanpa BPJS").	1	0	BPJS
Most likely it is for those registered with BPJS Ketenagakerjaan, not for those who are not registered ("paling buat yang terdaftar BPJS Ketenagakerjaan, tidak berlaku buat yang tidak terdaftar").	1,372	111	BPJS
If someone works but has no BPJS, can they report independently? ("kalau kerja tapi tidak ada BPJS, apakah bisa lapor mandiri").	26	–	BPJS
I pay income tax every year from my salary for the country ("saya bayar pajak penghasilan tiap tahun dari gaji untuk negara").	0	–	Income tax perception
I thought it applied to all workers, but it turns out to be limited ("saya kira berlaku untuk semua pekerja, ternyata terbatas").	0	–	Income tax perception

The third theme relates to fairness perception and policy targeting accuracy. This theme emerged from distributive justice and no-fixed-job codes. Users repeatedly questioned whether workers outside formal payroll systems, such as shop attendants, construction workers, daily laborers, and people without stable employment, would receive any benefit from PPh 21 exemption. These comments demonstrate that citizens evaluated the policy through the lens of social inclusion. A tax exemption can be perceived as unfair if it reaches only workers with formal employment, even when informal workers face equal or greater economic vulnerability. Some users also expressed frustration about being registered in administrative systems but never receiving assistance, indicating distrust in distributive mechanisms. These findings align with literature showing that trust, fairness, and knowledge are central to voluntary acceptance of tax policy [6], [20].

Table 3. Representative comments for Theme 3: Fairness perception and policy targeting accuracy

Representative comment	Likes	Replies	Code
Do shop workers also receive the benefit? ("apakah pekerja jaga toko juga mendapatkan manfaat").	0	0	Distributive justice
What about construction workers? ("kalau yang kerja tukang bangunan bagaimana").	1	–	No fixed job
I am registered but have never received any assistance ("saya terdaftar tapi tidak pernah dapat bantuan apa pun").	0	–	Distributive justice
It depends on the company; I have facilities but still do not receive subsidy ("tergantung perusahaan, saya punya fasilitas tapi tetap tidak dapat subsidi").	0	–	Distributive justice

Representative comment	Likes	Replies	Code
I never receive assistance; it would be better to equalize the minimum wage (“bantuan tidak pernah dapat, lebih baik UMR disamaratakan”).	792	40	Distributive justice

The fourth theme captures normative responses and alternative fiscal aspirations. Supportive comments indicated that some users viewed fiscal relief positively, especially when they perceived the policy as reducing household burdens. However, support was often conditional. Many users preferred more concrete and inclusive instruments such as electricity subsidies, because these were perceived as easier to understand and more widely felt by households regardless of employment status. Protest comments, although fewer in number, revealed frustration with salary deductions, temporary assistance, and inconsistent policy experiences. This dynamic indicates that digital citizens do not merely accept or reject policy; they compare policy instruments, recall previous fiscal experiences, and propose alternatives. The findings correspond to the idea that social media can become an arena for evaluating government responsiveness and transparency [11], [12].

The findings show that PPh 21 exemption was interpreted primarily through the everyday experience of salary and take-home pay. This result is theoretically important because it confirms that citizens do not necessarily evaluate taxation through the language of public finance. Instead, tax becomes meaningful when it is experienced as a deduction from monthly income. The dominance of salary-related comments indicates that fiscal legitimacy is partly grounded in whether policy benefits are visible in household economic life.

Table 4. Representative comments for Theme 3: Fairness perception and policy targeting accuracy.

Representative comment	Likes	Replies	Code
This is the most correct; strongly agree (“ini paling benar, setuju banget”).	952	–	Support/agreement
Agree, buying electricity for 600 thousand can be used for nine months (“setuju, beli listrik 600 ribu bisa dipakai 9 bulan”).	153	–	Support/agreement
Monthly salary deductions make me emotional; I have protested too (“potongan gaji tiap bulan bikin emosi, sudah protes juga”).	2	–	Protest
At first everyone agreed with subsidy, but after it ended they protested because bills increased (“awalnya semua setuju subsidi, tapi setelah habis malah protes karena tagihan naik”).	1	–	Protest

From a compliance perspective, this supports the argument that perceived benefit and fairness shape tax attitudes [8]. It also expands [15] insight that online tax talk reveals the practical universe of taxpayers. In this study, that universe includes salary, PPh deductions, minimum wage, household bills, and expectations of direct relief.

The second major implication concerns the relationship between tax relief and labor-market structure. Comments about BPJS and formal registration show that the policy was perceived as potentially exclusive. This perception matters because income tax relief is administered through employment systems that already differentiate between formal and informal workers. When a policy is tied to formal payroll, workers outside this system may interpret it as a sign that the state recognizes only administratively visible labor. This finding suggests that tax policy cannot be separated from employment protection. If tax relief is not coordinated with social protection and labor administration, it may unintentionally deepen perceptions of inequality. The issue is not merely technical eligibility; it is the social meaning of being included or excluded from state assistance.

The fairness theme demonstrates that public legitimacy depends on more than the existence of a benefit. Citizens asked who receives relief, why some groups are excluded, and whether the policy truly targets those with greatest need. This is consistent with the multidimensional view of tax fairness, which includes distributive and procedural aspects [10]. It also resonates with cross-national evidence that trust and authority shape tax compliance [6], [20]. In the TikTok discourse, distrust emerged when users reported being registered but not receiving assistance, or when they perceived the policy as uneven across workers and regions. Therefore, PPh 21 exemption can strengthen legitimacy only if citizens understand the eligibility mechanism and perceive the distribution of benefits as reasonable.

The study also shows that social media discourse functions as a form of policy feedback. The comment section did not merely reproduce information from the video; it transformed the policy into a contested public issue. Users compared tax exemption with electricity subsidies, connected PPh 21 to BPJS, questioned company compliance, and used humor or sarcasm to express frustration. This confirms that social media can shape public perception and provide government institutions with real-time evidence of policy reception [16]. However, the same environment can amplify misunderstanding if policy communication is unclear. Government communication quality on social media is therefore central to maintaining trust and reducing confusion [12], [14].

Methodologically, the study demonstrates the value of netnography for fiscal policy research. Traditional surveys can measure public opinion, but they often structure responses in advance. Netnography, by contrast, allows researchers to capture spontaneous categories created by citizens themselves. In this study, the most relevant categories did not emerge only from taxation theory but from everyday discourse: salary, BPJS, minimum wage, subsidy, and protest. This supports the argument that netnography should be used not as a simple count of online comments but as contextual interpretation of digital meaning [17], [18]. It also aligns with previous Indonesian netnographic tax research showing that fiscal policy can generate diverse public responses in online spaces [19].

The practical implication is that tax authorities should treat digital comments as an early signal of policy perception. The public concerns identified in this study suggest that communication about PPh 21 exemption should explain not only the legal basis and administrative procedure but also who qualifies, why the target group was selected, how the benefit appears in payroll, and how the policy relates to BPJS and informal workers. Government use of social media can improve perceived transparency and responsiveness when it is interactive and informative [11], [13]. Moreover, fiscal relief should be communicated alongside broader social protection policy so that it is not perceived as benefiting only formal workers. A policy that is technically sound but socially misunderstood may fail to generate legitimacy.

5. CONCLUSION

This study examined public perceptions of PPh 21 exemption in Indonesia through a netnographic analysis of TikTok discourse. The findings show that public interpretation of the policy was shaped by four interconnected themes: direct economic impact on workers' income, structural economic burden beyond taxation, fairness and targeting accuracy, and normative response with alternative fiscal aspirations. The dominant salary and PPh comments indicate that citizens evaluate tax relief through its effect on take-home pay, while BPJS-related comments reveal concern that the policy is tied to formal employment systems and may exclude informal workers. The fairness theme shows that legitimacy depends on whether the public perceives distribution and procedures as inclusive, transparent, and appropriate. Finally, conditional support and subsidy preferences demonstrate that citizens actively compare fiscal instruments and propose alternatives based on everyday economic experience. The study contributes to public-sector accounting and fiscal policy literature by showing that digital public discourse can serve as a naturalistic source of evidence for evaluating policy legitimacy. For policymakers, the findings imply that PPh 21 exemption should be accompanied by clearer public communication, stronger integration with social protection systems, and greater attention to workers outside formal payroll structures. Future studies may compare multiple platforms, combine netnography with interviews or surveys, and examine whether digital perception affects actual tax compliance or policy trust over time.

REFERENCES

[1] A. J. Makin and A. Layton, "The global fiscal response to COVID-19: Risks and repercussions," *Econ. Anal. Policy*, vol. 69, pp. 340–349, 2021, doi: 10.1016/j.eap.2020.12.016.

[2] M. Faria-e-Castro, "Fiscal policy during a pandemic," *J. Econ. Dyn. Control*, vol. 125, p. 104088, 2021, doi: 10.1016/j.jedc.2021.104088.

[3] P. Deb, D. Furceri, J. D. Ostry, and N. Tawk, "The economic effects of COVID-19 containment measures," *Open Economies Review*, vol. 33, pp. 1–32, 2022, doi: 10.1007/s11079-021-09638-2.

[4] T. Evi and I. S. Pramesworo, "Providing Income Tax Article 21 tax incentives during the COVID-19 pandemic for the stability of economic growth in Indonesia," *Journal of Economics, Finance and Management Studies*, vol. 4, no. 3, pp. 106–119, 2021, doi: 10.47191/jefms/v4-i3-02.

[5] P. B. Saptono and I. Khozen, "Income tax policy amidst COVID-19 pandemic: Quo vadis Indonesia?," *AKRUAL: Jurnal Akuntansi*, vol. 14, no. 1, pp. 17–29, 2022, doi: 10.26740/jaj.v14n1.p17-29.

[6] L. Batrancea *et al.*, "Trust and power as determinants of tax compliance across 44 nations," *J. Econ. Psychol.*, vol. 74, p. 102191, 2019, doi: 10.1016/j.joep.2019.102191.

[7] T. Appiah, D. Domeher, and J. A. Agana, "Tax knowledge, trust in government, and voluntary tax compliance: Insights from an emerging economy," *Sage Open*, vol. 14, no. 2, 2024, doi: 10.1177/21582440241234757.

[8] H. B. Taing and Y. Chang, "Determinants of tax compliance intention: Focus on the theory of planned behavior," *International Journal of Public Administration*, vol. 44, no. 1, pp. 62–73, 2021, doi: 10.1080/01900692.2020.1728313.

[9] F. Inasius, G. Darijanto, E. Gani, and G. Soepriyanto, "Tax compliance after the implementation of tax amnesty in Indonesia," *Sage Open*, vol. 10, no. 4, 2020, doi: 10.1177/2158244020968793.

[10] M. Hartner, S. Rechberger, E. Kirchler, and A. Schabmann, "Tax fairness: Conceptual foundations and empirical measurement," *Journal of Business Ethics*, 2019, doi: 10.1007/s10551-018-4001-4.

[11] S. Arshad and S. Khurram, "Can government's presence on social media stimulate citizens' online political participation? Investigating the influence of transparency, trust, and responsiveness," *Gov. Inf. Q.*, vol. 37, no. 3, p. 101486, 2020, doi: 10.1016/j.giq.2020.101486.

[12] M. Mansoor, "Citizens' trust in government as a function of good governance and government agency's provision of quality information on social media during COVID-19," *Gov. Inf. Q.*, vol. 38, no. 4, p. 101597, 2021, doi: 10.1016/j.giq.2021.101597.

[13] G. A. Porumbescu, "Linking public sector social media and e-government website use to trust in government," *Gov. Inf. Q.*, vol. 33, no. 2, pp. 291–304, 2016, doi: 10.1016/j.giq.2016.04.006.

[14] S. Zhai, Y. J. Li, and M. Chi, "The impact of government social media information quality on public panic during the infodemic," *Front. Psychol.*, vol. 13, p. 908213, 2022, doi: 10.3389/fpsyg.2022.908213.

[15] D. Onu and L. Oats, "Tax talk: An exploration of online discussions among taxpayers," *Journal of Business Ethics*, vol. 149, no. 4, pp. 931–944, 2018, doi: 10.1007/s10551-016-3032-y.

[16] C. J. Peterson, "Social media and public perception as core aspect of public health: The cautionary case of @realDonaldTrump and COVID-19," *PLoS One*, vol. 16, no. 5, p. e0251179, 2021, doi: 10.1371/journal.pone.0251179.

[17] L. Costello, M.-L. McDermott, and R. Wallace, "Netnography: Range of practices, misperceptions, and missed opportunities," *Int. J. Qual. Methods*, vol. 16, pp. 1–12, 2017, doi: 10.1177/1609406917700647.

[18] R. V Kozinets and U. Gretzel, "Netnography evolved: New contexts, scope, procedures and sensibilities," *Ann. Tour. Res.*, vol. 104, p. 103693, 2024, doi: 10.1016/j.annals.2023.103693.

[19] M. Faisol and N. Norsain, "Netnografi: Perspektif netizen terhadap kenaikan tarif PPN 11%," *Jurnal Akademi Akuntansi*, vol. 6, no. 2, pp. 167–182, 2023, doi: 10.22219/jaa.v6i2.24536.

[20] L. M. Batrancea *et al.*, "A self-employed taxpayer experimental study on trust, power, and tax compliance in eleven countries," *Financial Innovation*, vol. 8, p. 96, 2022, doi: 10.1186/s40854-022-00404-y.

[21] M. Alessandro, B. C. Lagomarsino, C. Scartascini, and J. Torrealday, "Transparency and trust in government: Evidence from a survey experiment," *World Dev.*, vol. 138, p. 105223, 2021, doi: 10.1016/j.worlddev.2020.105223.

[22] C. L. Snelson, "Qualitative and mixed methods social media research: A review of the literature," *Int. J. Qual. Methods*, vol. 15, pp. 1–15, 2016, doi: 10.1177/1609406915624574.

[23] C. Fiesler and N. Proferes, "'Participant' perceptions of Twitter research ethics," *Soc. Media Soc.*, vol. 4, no. 1, 2018, doi: 10.1177/2056305118763366.

[24] M. L. Williams, P. Burnap, and L. Sloan, "Towards an ethical framework for publishing Twitter data in social research," *Sociology*, vol. 51, no. 6, pp. 1149–1168, 2017, doi: 10.1177/0038038517708140.

[25] L. S. Nowell, J. M. Norris, D. E. White, and N. J. Moules, “Thematic analysis: Striving to meet the trustworthiness criteria,” *Int. J. Qual. Methods*, vol. 16, no. 1, pp. 1–13, 2017, doi: 10.1177/1609406917733847.

[26] V. Braun and V. Clarke, “Reflecting on reflexive thematic analysis,” *Qual. Res. Sport Exerc. Health*, vol. 11, no. 4, pp. 589–597, 2019, doi: 10.1080/2159676X.2019.1628806.

[27] V. Braun and V. Clarke, “One size fits all? What counts as quality practice in reflexive thematic analysis?,” *Qual. Res. Psychol.*, vol. 18, no. 3, pp. 328–352, 2021, doi: 10.1080/14780887.2020.1769238.