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The Effect of Digital Literacy, Tax Knowledge, and Perceived Restaurant Tax Rates on Tax Awareness Among Customers at KFC Asia Mega Mas

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ABSTRACT

This study examines the effects of Digital Literacy, Tax Knowledge, and Perception of Restaurant Tax Rates on Tax Awareness among customers of KFC Asia Mega Mas in Medan City. A quantitative approach was employed, using primary data collected through a five-point Likert-scale questionnaire from 130 customers selected through incidental sampling. The data were analyzed with multiple linear regression using IBM SPSS Statistics 27. The results show that Digital Literacy, Tax Knowledge, and Perception of Restaurant Tax Rates each have a positive and significant partial effect on Tax Awareness, and that the three variables have a significant simultaneous effect (F = 58.293; Sig. < 0.001). The Adjusted R Square of 0.571 indicates that the three variables explain 57.1% of the variation in Tax Awareness, while the remaining 42.9% is explained by factors outside the model. These findings suggest that customers who can access and evaluate tax information, understand tax functions and rules, and perceive the restaurant tax rate as fair tend to be more aware of tax as a shared obligation. Efforts to raise consumer tax awareness may therefore combine tax education, accessible tax information, and clear communication about restaurant tax rates.

Keywords: Digital Literacy, Tax Knowledge, Restaurant Tax Perception, Tax Awareness, Restaurant Tax.

INTRODUCTION

Digital transformation has changed how individuals access information, conduct economic transactions, and understand tax obligations. Digital literacy has become an essential competency in the 21st century, including in tax matters (Chigisheva et al., 2021).Taxation is a primary source of government revenue that finances social development and citizens' welfare (Sunita et al., 2023). Tax revenue supports the implementation of development programs (Pane & Avelina, 2022). Regional revenue consists of financial resources generated by local governments within their administrative areas (Vita Puteri et al., 2023). Restaurant tax contributes to economic stability (Pahala et al., 2022). Restaurant tax, now included in the Certain Goods and Services Tax (PBJT) on food and/or beverages, is a regional tax levied on the sale or delivery of food and/or beverages by restaurants, eateries, and cafes, with a maximum rate of 10%(Undang-Undang Republik Indonesia Nomor 1, 2022) .Within the field of taxation, this capability is essential as it allows the public to more easily obtain and comprehend, and evaluate tax information, thereby fostering awareness and voluntarily fulfilling tax obligations. Taxes constitute the primary source of state revenue for funding various government programs and public services (Faruq et al., 2024).

One issue in restaurant taxation is consumers' understanding of the distinction between Value Added Tax (VAT) and local restaurant taxes (Direktorat Jenderal Pajak, 2022). Local taxes may be passed on to consumers through restaurant prices (Firja et al., 2025). In Medan, restaurant tax contributed 11.70%–16.81% of Local Own-Source Revenue

(PAD) in 2020–2024, with collection effectiveness rising from 76.93% in 2020 to 93.27% in 2023 (Pratiwi et al., 2025). In Medan City, restaurant tax contributed 11.70%–16.81% of Local Own-Source Revenue (PAD) during 2020–2024, while collection effectiveness increased from 76.93% in 2020 to 93.27% in 2023 (Pratiwi et al., 2025). These revenue figures do not reflect consumers' tax understanding. In a preliminary observation of 30 KFC customers, 19 respondents (63.3%) believed the tax on the receipt was paid to the central government, seven (23.3%) considered it restaurant revenue, and only four (13.3%) identified the local government as the recipient. Thus, 26 respondents (86.7%) did not identify the local government as the recipient, indicating differences in consumers' understanding of restaurant taxation. KFC Asia Mega Mas was selected because its receipts display the tax base (DPP) and tax amount, making it relevant for examining consumers' understanding of tax information. Therefore, this study analyzes the influence of digital literacy, tax knowledge, and perceptions of restaurant tax rates on tax awareness among customers of KFC Asia Mega Mas.

Restaurant tax, classified as PBJT on food and/or beverages, is an indirect tax borne by consumers through prices (Firja et al., 2025), while business operators are responsible for tax collection, remittance, and reporting in accordance with applicable regulations (Undang-Undang Republik Indonesia Nomor 1, 2022). Accordingly, restaurant tax compliance concerns business operators' fulfillment of their tax obligations (Pahala et al., 2022), where as consumer tax awareness concerns customers' understanding of the tax charged on their transactions. This study focuses on consumer tax awareness.

Tax awareness reflects individuals' understanding of tax obligations and the contribution of tax revenue to regional welfare and development (Hapsari, 2023). In the restaurant context, this study adapts the concept to examine customers' understanding of the purpose of the tax charged, the determination of tax rates through government policy, and the contribution of tax revenue to regional development. This understanding is important for assessing customers' awareness of the tax imposed on restaurant transactions.

Digital transformation has increased the use of digital services for accessing tax information. Digital literacy enables individuals to access and understand tax regulations and information, including tax components in transactions, thereby potentially increasing tax awareness (Allolayuk, 2026)

Tax knowledge helps individuals understand their tax rights and obligations, while limited understanding of tax regulations may reduce awareness of fulfilling tax obligations (Panggabean & Delfina, 2023).

Tax rate perception refers to individuals' views on the fairness and affordability of tax rates. Positive perceptions may increase tax awareness, while perceptions of excessive or unfair rates may reduce tax compliance. Previous studies indicate that tax rate perceptions positively and significantly affect taxpayer compliance, suggesting that favorable perceptions may encourage tax awareness (Tyas, 2023).

Digital literacy has been associated with tax awareness (Siagian et al., 2024). Tax knowledge has been linked to tax awareness (Panggabean & Delfina, 2023), and perceptions of tax rates to compliance among restaurant taxpayers (Yolanda et al., 2023). However, awareness often serves as an intervening variable rather than the outcome (Hapsari, 2023), or as a moderating variable (Lestari et al., 2026). Respondents are also mostly taxpayers or restaurant business owners (Andini & Mildawati, 2026). In the studies reviewed, the joint effect of digital literacy, tax knowledge, and perceived restaurant tax rates on tax awareness among consumers who bear restaurant tax has received limited attention.

LITERATURE REVIEW

Theoretical Foundation

This study is grounded in the Theory of Planned Behavior (TPB), which explains that behavioral intentions are influenced by attitudes toward behavior, subjective norms, and perceived behavioral control (Ajzen, 2020). In this study, TPB serves as a theoretical framework for examining consumer tax awareness. Tax knowledge relates to consumers' understanding of tax functions and regulations, which may shape their evaluations of taxation. Digital literacy supports consumers' ability to access and evaluate tax information, while perceptions of restaurant tax rates reflect their evaluations of the applicable rates. These factors are examined to explain their associations with tax awareness among customers of KFC Asia Mega Mas. Based on this framework, the relationships between each independent variable and tax awareness are discussed in the following sections.

Tax Awareness

Tax awareness is an internal aspect of taxpayers, involving understanding and self-awareness in fulfilling tax obligations (Hapsari, 2023). Tax awareness refers to taxpayers' knowledge and understanding of their tax obligations, as well as their awareness of the importance, functions, and purposes of tax payments. Therefore, understanding tax regulations is essential for encouraging compliance (Aubrey et al., 2024).

Tax awareness is the understanding and taxpayers' voluntary fulfillment of their tax obligations. Tax-aware individuals recognize taxes as essential for national development and public welfare (Kamar et al., 2025). Tax awareness is the desire to fulfill tax obligations through taxpayer understanding and the taxpayer's seriousness in paying and reporting their taxes (Yuniwati & Oktris, 2024). Tax awareness as an attitude of being aware of having a country that understands, feels and behaves, including a willingness to support government functions through the fulfillment of tax obligations (Purba & Efriyenty, 2021).

Tax awareness reflects the public's understanding and attitudes toward the importance of taxes as a shared obligation in supporting national development. It includes recognizing the role of taxes in financing infrastructure, education, healthcare, and public services, as well as the willingness to comply voluntarily with applicable tax regulations as a form of civic responsibility. Higher tax awareness can encourage tax compliance and support national development, namely as follows: (Nasiroh & Afiqoh, 2023), awareness that taxes support national development, are determined by government policy, and constitute an obligation.

Digital Literacy

Digital literacy encompasses a range of skills that humans need to adapt to technological developments (Nugrahini & Fajaryati, 2023). Digital literacy in the context of taxation reflects taxpayers' capacity to access, understand, and utilize information technology in the tax system efficiently (Putri et al., 2025). digital literacy is the capacity to transmit information and access, recognize, assess, and manage various content and information that has been transformed into knowledge (Nasiroh & Afiqoh, 2023).

Digital literacy refers to individuals' ability to use technology to access, understand, evaluate, manage, and communicate information effectively. In taxation, it also encompasses the ability to use digital tax systems to obtain, understand, and manage tax information efficiently.

In this study, the measurement of digital literacy variables was carried out based on four main indicators according to (Amri et al., 2024), that is, Digital literacy comprises four indicators: Internet Searching, the ability to search for information using appropriate keywords; Hypertextual Navigation, the ability to navigate hypertext across information sources; Information Content Evaluation, the ability to assess information quality and credibility by comparing sources; and Knowledge Assembly, the ability to collect, process, and organize information from various digital sources into coherent knowledge.

Tax Knowledge

Tax knowledge can be defined as a person's understanding of various aspects related to the tax system, both in terms of theory and practice (Wijaya & Wijaya, 2025). Tax knowledge refers to the process of developing taxpayers' attitudes and behavior through education and training (Soda et al., 2021).

Considering these views, tax knowledge includes taxpayers understanding and ability concerning various aspects of taxation, both theoretical and practical, acquired through learning and training. This knowledge influences taxpayer attitudes and behavior, helping them comprehend and properly meet their tax obligations. The indicators used in the tax knowledge variable according to (Nasiroh & Afiqoh, 2023) that is, knowledge of tax functions, regulations, rates, and reporting procedures.

Perceptions of Restaurant Tax Rates

The perception of tax collection rates is the percentage or amount imposed on the tax base (Andini & Mildawati, 2026). The tax rate is the amount set for taxpayers to pay, and this factor influences their level of compliance. When the tax rate is deemed fair and in line with the taxpayer's perspective, this can increase their compliance. Conversely, if the tax rate is deemed unfair, it can reduce the level of taxpayer compliance.(Bakri et al., 2023).

From these views, it can be inferred that perception of restaurant tax rates is a person's assessment or view of the tax rate imposed on restaurant consumption or transactions. This perception relates to how a person assesses the level of fairness, justice, and appropriateness of the applicable tax rate. If the tax rate is perceived as fair and commensurate with the ability and benefits received, a positive perception can be formed and encourage increased awareness of fulfilling tax obligations. As for the indicators for variables according to (Andini & Mildawati, 2026) is, fairness, certainty, and relief of tax rates.

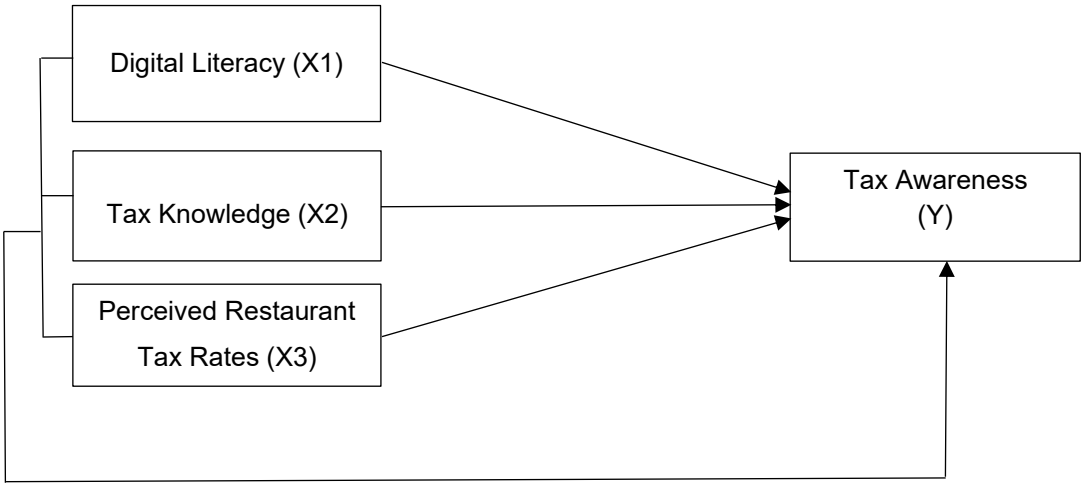


Figure 1. Conceptual Framework

H1 : Digital Literacy has a significant influence on Tax Awareness among KFC Asia Mega Mas Customers.
H2 : Tax Knowledge has a significant influence on Tax Awareness among KFC Asia Mega Mas Customers.
H3 : Perception of Restaurant Tax has a significant influence on Tax Awareness among KFC Asia Mega Mas Customers.
H4: Digital Literacy, Tax Knowledge, and Perception of Restaurant Tax simultaneously have a significant effect on Tax Awareness among KFC Asia Mega Mas Customers.

RESEARCH METHOD

The research utilizes a quantitative methodology involving primary data gathered directly via respondents through research instruments. This research was conducted at KFC Asia Mega Mas, Medan City. The study population comprised all customers of KFC Asia Mega Mas, according to (Sugiyono, 2022) refers to a broader group of objects or subjects characterized by particular quantities and attributes established by the researcher for analysis and drawing conclusions. This population is classified as an infinite population (infinite), because the number of customers who transact fluctuates every day and there is no official data available regarding the total number of customers as a whole.

Because the exact population size was unknown, the researcher used incidental sampling, collecting data from KFC Asia Mega Mas customers who happened to be present and transacting during the study. Anyone who happened to meet the researcher could be sampled if the person was deemed suitable as a data source (Amin et al., 2023). This research participant size for the current investigation was determined according to the guidelines (Hair et al., 2022), which indicate that the required sample volume may be established relative to the total number of research indicators, with 5 to 10 times the number of indicators used. This study includes 13 indicators from four research variables, namely Digital Literacy, Tax Knowledge, Restaurant Tax Rate Perception, and Tax Awareness, resulting in a sample range of 65 respondents (13 indicators × 5) to 130 respondents (13 indicators × 10). The maximum sample of 130 respondents was chosen to improve the representativeness and accuracy of the analytical result

Respondents had to (1) be customers who had made at least one transaction at KFC Asia Mega Mas within the last three months, (2) have received a receipt showing restaurant tax, (3) be at least 18 years old, and (4) agree voluntarily to participate. A total of 130 complete questionnaires were obtained and used for analysis. The questionnaire used a five-point Likert rating system to evaluate the four study variables. The gathered dataset was subsequently processed and evaluated statistically utilizing the IBM SPSS Statistics Version 27 software. The data analysis included validity and reliability tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing through T tests, F tests, and the coefficient of determination test (Adjusted R^2).

RESULT

Validity and Reliability Test

Based on (Sunyoto, 2016:85) Validity testing assesses whether questionnaire items accurately measure the intended construct by correlating item scores with the total score. As stated by (Riyanto & Hatmawan, 2020) Reliability testing assesses the consistency of a measurement instrument and can be conducted externally through test-retest, equivalence, or both.

Table 1.
Validity and Reliability Test Result

Variable	Item	r count	r table	Validity	Cronbach's Alpha	Reliability
Digital Literacy	X1.1	0.791	0.361	Valid	0.909	Reliable
	X1.2	0.845	0.361	Valid		
	X1.3	0.722	0.361	Valid		
	X1.4	0.778	0.361	Valid		
	X1.5	0.735	0.361	Valid		
	X1.6	0.827	0.361	Valid		
	X1.7	0.756	0.361	Valid		
	X1.8	0.820	0.361	Valid		
Tax Knowledge	X2.1	0.638	0.361	Valid	0.890	Reliable
	X2.2	0.869	0.361	Valid		
	X2.3	0.788	0.361	Valid		
	X2.4	0.826	0.361	Valid		
	X2.5	0.820	0.361	Valid		
	X2.6	0.881	0.361	Valid		
Perception of Restaurant Tax Rates	X3.1	0.730	0.361	Valid	0.906	Reliable
	X3.2	0.828	0.361	Valid		
	X3.3	0.773	0.361	Valid		
	X3.4	0.823	0.361	Valid		
	X3.5	0.910	0.361	Valid		
	X3.6	0.882	0.361	Valid		
Tax Awareness	Y1.1	0.740	0.361	Valid	0.837	Reliable
	Y1.2	0.792	0.361	Valid		
	Y1.3	0.712	0.361	Valid		
	Y1.4	0.678	0.361	Valid		
	Y1.5	0.784	0.361	Valid		
	Y1.6	0.758	0.361	Valid		

Source: Processed data, 2026

Table 1 shows that all 26 question items are valid, with r count values ranging from 0.638 to 0.910, which exceed the r table value of 0.361 (degrees of freedom = N − 2 = 30 − 2 = 28, two-tailed significance level of 5%). In addition, the Cronbach's Alpha values of all four variables range from 0.837 to 0.909 and exceed the threshold of 0.60. Therefore, the instrument is valid and reliable, and the data are suitable for further analysis

Normality Test

In accordance with (Sunyoto, 2016) The normality test is included in standard classical assumption tests, along with multicollinearity and heteroscedasticity tests. It examines whether the independent variables (X) and dependent variable (Y) within the proposed regression model follow a normally distribution pattern. An empirical regression model is considered appropriate when both variables are normally or approximately normally distributed.

Normality can be assessed using the Kolmogorov-Smirnov (K-S) test. A significance threshold exceeding 0.05 signifies that the underlying data are drawn from a normal distribution, whereas a metric below 0.05 demonstrates that the dataset are not normally distributed (Wahyuni, 2021).

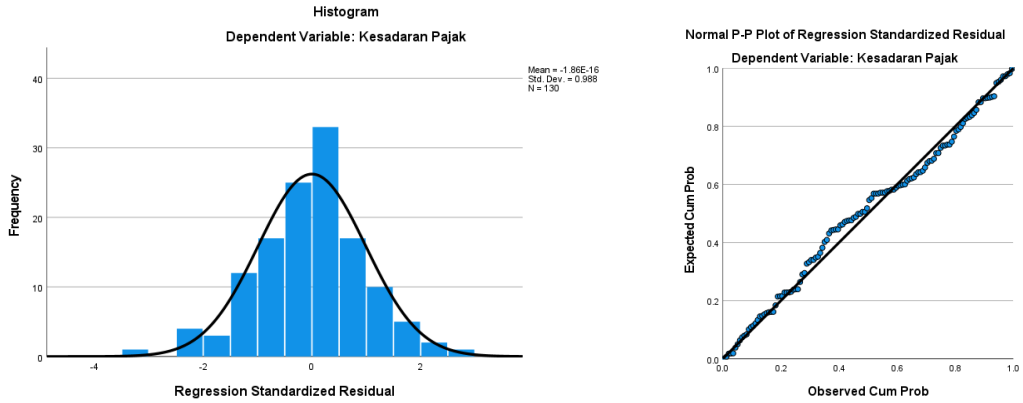


Figure 2. Histogram (left) and Normal P-P Plot (right) of Regression Standardized Residual
Source: Processed data, 2026

As shown in Figure 2, the histogram illustrates a relatively symmetrical bell-shaped pattern, with the distribution of residuals spreading around the central value and showing no substantial skewness to either the left or right side. Furthermore, the normal P–P plot indicates that the observed points are distributed around and follow the diagonal line, moving in the same direction as the expected normal distribution. These graphical patterns suggest that the residuals are approximately normally distributed. Therefore, based on the histogram and normal P–P plot, the regression model can be considered to have fulfilled the normality assumption.

The Kolmogorov–Smirnov test, which assesses whether the distribution of a sample's values corresponds to a specified theoretical distribution, particularly the normal distribution (Sarwono, 2018), produced a test statistic of 0.072 with an asymptotic significance (2-tailed) of 0.096 (Monte Carlo significance of 0.102), which is greater than 0.05 (Sig. > 5%). Consequently, the residuals are normally distributed, which is consistent with the graphical results.

Heteroscedasticity Test

In line with (Ghozali, 2021) The heteroscedasticity test is conducted in order to assess if the underlying regression model has unequal residual variances across observations. This test is important to ensure that the regression model meets the classical assumption of homoscedasticity, meaning that the residual variance remains constant across all observations. If heteroscedasticity is detected, it may affect the reliability of the regression estimates and statistical tests.

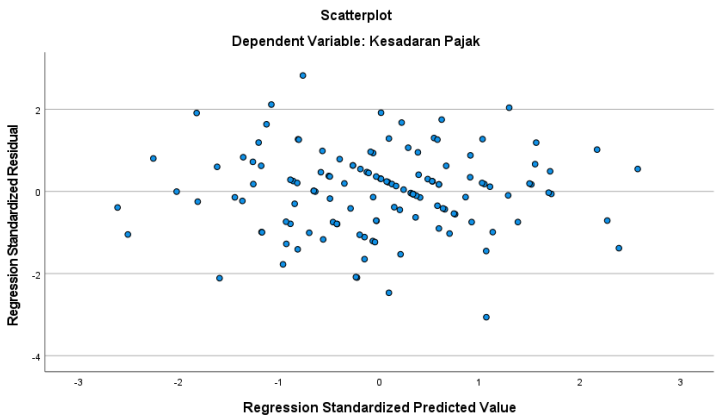


Figure 3. Scatterplot
Source: Processed data, 2026

Multicollinearity Test

According to the opinion of (Ghozali, 2021), The multicollinearity test is conducted to determine whether correlations exist among the independent variables in the regression model. The test is evaluated using the tolerance value (α) > 0.1 and the variance inflation factor (VIF) < 10 for each independent variable (Razaq et al., 2025).

Table 2.
Multicollinearity Test Results

Variable	Tolerance	VIF
Digital Literacy	0.566	1.767
Tax Knowledge	0.678	1.475
Perception of Restaurant Tax Rates	0.431	2.322

Source: Processed data, 2026

Based on Table 2, Digital Literacy has a tolerance value of 0.566 > 0.1 and a VIF value of 1.767 < 10, while Tax Knowledge has a tolerance value of 0.678 > 0.1 and a VIF value of 1.475 < 10. Meanwhile, Perception of Restaurant Tax Rates has a tolerance value of 0.431 > 0.1 and a VIF value of 2.322 < 10. Therefore, Digital Literacy, Tax Knowledge, and Perception of Restaurant Tax Rates are not affected by multicollinearity.

Linear Regression Analysis and Partial Significance Test (t-test)

According to (Kurniawan & Yuniarto, 2016) Multiple linear regression is an extension of simple linear regression that includes multiple independent variables (X) and one dependent variable (Y). For example, it can be used to analyze the effects of income (X1) and price (X2) on consumption (Y). The calculation can be presented using the following formula:

$$Y=a+b1X1+b2X2+b3X3+e$$

Table 3.
Multiple Linear Regression and t-test Results

Variable	B	Std. Error	t	Sig.
(Constant)	2.400	1.681	1.428	0.156
Digital Literacy	0.170	0.055	3.088	0.002
Tax Knowledge	0.236	0.070	3.370	0.001
Perception of Restaurant Tax Rates	0.423	0.086	4.899	<0.001

Note: Dependent variable: Tax Awareness.
Source: Processed data, 2026

Tax Awareness = 2.400 + 0.170 Digital Literacy + 0.236 Tax Knowledge + 0.423 Perception of Restaurant Tax Rates + e

The t-statistic test determines the proportion by which each independent variable affects variations in the dependent variable (Ghozali, 2016:97). Table 3 shows that all three regression coefficients are positive, and each calculated t value exceeds the t table value of 1.979 with a significance level below 0.05: Digital Literacy (B = 0.170; t = 3.088; Sig. = 0.002), Tax Knowledge (B = 0.236; t = 3.370; Sig. = 0.001), and Perception of Restaurant Tax Rates (B = 0.423; t = 4.899; Sig. < 0.001). This means that, holding the other variables constant, a one-unit increase in each variable raises Tax Awareness by 0.170, 0.236, and 0.423 respectively, and that each variable has a significant positive partial effect on Tax Awareness among KFC Asia Mega Mas customers. Hence, H1, H2, and H3 are accepted. The constant of 2.400 is the expected level of Tax Awareness

Simultaneous Significance Test (F test)

As per (Ghozali, 2021) opinion, the R-squared metric indicates precisely how well the proposed framework accounts for the variance within the dependent variable.

Table 4.
F test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	607.376	3	202.459	58.293	<0.001
Residual	437.616	126	3.473		
Total	1044.992	129			

Note: Dependent variable: Tax Awareness; predictors: (Constant), Perception of Restaurant Tax Rates, Tax Knowledge, Digital Literacy.
Source: Processed data, 2026

Based on Table 4, the calculated F value is 58.293 > the F table value of 2.68, with a significance level of <0.001 < 0.05. Therefore, Digital Literacy, Tax Knowledge, and Perception of Restaurant Tax Rates jointly have a significant effect on Tax Awareness among KFC Asia Mega Mas customers.

Coefficient of Determination Test (R2)

Following (Ghozali, 2016) opinion, the R2 coefficient indicates precisely how much variance present within the dependent variable is accounted for by the analytical model.

Table 5.
Coefficient of Determination Test (R2)

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.762	0.581	0.571	1.864

Source: Processed data, 2026

According to the R2 analysis, the adjusted coefficient yields a result of 0.571. The outcome shows the fact that Digital Literacy, Tax Knowledge, and Perception of Restaurant Tax Rates account for 57.1% of Tax Awareness, whereas the residual 42.9% can be attributed to extraneous variables beyond the proposed theoretical framework.

DISCUSSION

Digital Literacy towards Tax Awareness of KFC Asia Mega Mas Customers

Based on the partial test results for Digital Literacy, the calculated t value is 3.088 > the t table value of 1.979, with a significance level of 0.002 < 0.050. This indicates that Digital Literacy has a significant effect on Tax Awareness among KFC Asia Mega Mas customers. Therefore, H1 is accepted. The evidence presented here falls in accordance with past findings published by (Siagian et al., 2024). The study entitled “The Effect of Understanding Tax Digitalization and Digital Literacy on Tax Awareness” revealed empirical evidence that digital literacy exerts a favorable and substantial impact on tax awareness among the regional people residing in West Bandung.

Tax Knowledge towards Tax Awareness of KFC Asia Mega Mas Customers

Based on the partial test results for Tax Knowledge, the calculated t value is 3.370 > the t table value of 1.979, with a significance level of <0.001 < 0.050. This indicates that Tax

Knowledge has a significant effect on Tax Awareness among KFC Asia Mega Mas customers. Therefore, H2 is accepted. The findings of the current research align with prior empirical studies conducted by (Lestari et al., 2026). The study entitled "The Influence of Tax Knowledge and Tax Sanctions on Taxpayer Compliance with Taxpayer Awareness as a Moderating Variable" demonstrated that tax knowledge exerts a favorable and substantial influence upon taxpayer compliance, while taxpayer consciousness strengthens the correlation linking tax knowledge with taxpayer compliance.

Perception of Restaurant Tax Rates on Tax Awareness of KFC Asia Mega Mas Customers

Based on the partial test results for Perception of Restaurant Tax Rates, the calculated t value is 4.899 > the t table value of 1.979, with a significance level of <0.001 < 0.050. This indicates that Perception of Restaurant Tax Rates has a significant effect on Tax Awareness among KFC Asia Mega Mas customers. Therefore, H3 is accepted. The findings of the present research remain consistent with prior scholarly work conducted by (Yolanda et al., 2023). The study entitled "The Influence of Understanding Tax Regulations, Tax Rates and Taxpayer Awareness on Restaurant Taxpayer Compliance (Case Study on Restaurants in Medan City)" showed that tax rates have a positive and significant effect on restaurant taxpayer compliance. The study's focus on the restaurant sector in Medan City further demonstrates the relevance of this finding, as a positive perception of the fairness of tax rates on restaurant transactions may increase awareness of understanding and accepting taxes as a shared obligation to support regional revenue.

CONCLUSION

This study concludes that Digital Literacy, Tax Knowledge, and Perception of Restaurant Tax Rates each have a positive and significant effect on Tax Awareness among KFC Asia Mega Mas customers, individually and jointly. The adjusted R^2 of 0.571 shows that the model explains 57.1% of the variation in Tax Awareness. Local tax authorities and restaurant operators may therefore provide clearer tax information on receipts and simple educational messages about the Tax on Certain Goods and Services (PBJT) as a source of regional revenue.
This study is limited to one outlet in Medan City, uses incidental sampling, and relies on self-reported data, so the findings cannot be generalized. Future research may include other outlets or cities.

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