

The Role of Information Technology and Social Media in Shaping Taxpayer Compliance Behavior: An Integrative Analysis

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Abstract : *The dynamics of fiscal digitization through an integrative analysis of the impact of information technology and social media on the transformation of taxpayer compliance behavior. The digitization of tax administration is driving changes in how taxpayers obtain information, understand their obligations, file returns, make payments, and build relationships with tax authorities. This study employs an integrative qualitative approach through literature synthesis, policy document analysis, and a field study design based on in-depth interviews. The theoretical framework combines the Technology Acceptance Model, the Unified Theory of Acceptance and Use of Technology, the Theory of Planned Behavior, the Slippery Slope Framework, social media communication theory, and the concept of voluntary tax compliance. The results that tax information technology plays a role in reducing compliance costs and improving administrative regularity, while social media plays a role in education, reminders, clarification, and the formation of social norms of compliance. The transformation of compliance behavior is strongest when digital services are easy to use, official information channels are consistent, tax messages are relevant to taxpayers' needs, and tax authorities are able to maintain public trust.*

Keywords: *Fiscal Digitization, Information Technology, Social Media, Taxpayer Compliance, Digital Tax Services*

Abstrak : Tujuan penulisan artikel ini adalah untuk mengetahui model kepemimpinan yang dapat digunakan guna meningkatkan keberhasilan belajar peserta didik, pada artikel ini yang menjadi kajian adalah model-model kepemimpinan yang ada dan bersesuaian dengan standar Pengelolaan Pendidikan oleh satuan pendidikan dasar dan menengah, dan menganalisis model yang mana yang diterapkan pada standar tersebut. Data dikumpulkan dengan analisis dokumen dan dianalisis dengan teknik deskriptif dan kualitatif. Hasil menunjukkan bahwa dalam aturan Permendiknas Nomor 19 tahun 2007 terdapat dua model kepemimpinan yaitu Kepemimpinan model Partisipatif dan Manajerial. Sehingga untuk keberhasilan pengimplemtasiannya guna meningkatkan keberhasilan belajar beserta didik maka dibutuhkan adalah tipe pemimpin yang dapat bertindak, sebagai pemimpin partisipatif dan sekaligus sebagai pemimpin manajerial. Kata

Kunci : Kepemimpinan, Peserta didik, Pendidikan kejuruan.

PENDAHULUAN

Fiscal digitization has become a strategic issue in modern public administration (Ratih Arifin, 2024); (Lakat et al., 2025). It is transforming the way governments collect revenue, provide tax services, communicate with citizens, and monitor taxpayer compliance (Latersia, Heddry, Yuliana, 2024). In the tax sector, digitalization no longer refers solely to the use of electronic reporting systems or online payment channels; it also encompasses the use of information technology, data analysis, digital identity, automated services, and communication via social media to influence taxpayer behavior (Reyes-Tagle et al., 2023). Taxpayer compliance is the cornerstone of fiscal sustainability (Annor, 2019). The

government cannot fund public services, infrastructure, education, health care, and social protection without stable tax revenue (Marfiana et al., 2024). However, compliance is not shaped solely by legal rules and penalties (Suanin et al., 2026). Compliance is also influenced by taxpayers' knowledge, perceptions of fairness, trust in the government, service quality, convenience, transparency, and social norms (Brillia & Ispriyarso, 2025). This makes taxpayer compliance both a behavioral and an administrative issue.

Advances in information technology have transformed the relationship between tax authorities and taxpayers (José & Azuaje, 2023); (Bentley, 2020). Digital tax systems can reduce compliance costs, simplify administrative procedures, improve access to information, and enhance the accuracy of tax reporting (Bellon et al., 2022). Through e-filing, e-payment, online registration, digital invoices, and data-driven oversight, tax authorities can make tax administration faster, more transparent, and more accountable (Kinanti et al., 2025). These systems can help taxpayers fulfill their obligations with fewer in-person visits, shorter processing times, and clearer procedural guidance (Kebede et al., 2025). However, the impact of fiscal digitization does not occur automatically, as the availability of digital tax services does not always lead to higher compliance. Some taxpayers still face limitations in digital literacy, low trust in tax agencies, complex regulations, a lack of understanding of tax obligations, and concerns about data security (Angeliki, 2025). Although digital transformation drives operational efficiency, taxpayer-centered services, and strategic planning capabilities, it simultaneously gives rise to multidimensional risks such as cybersecurity threats, institutional resistance, and regulatory gaps. This analysis also highlights varying levels of readiness across different national contexts, indicating the need for tailored integration strategies (Mahaphan & Info, 2025).

Social media has played a vital role in this transformation; tax authorities are increasingly using social media to share tax information, explain regulations, answer the public's questions, announce filing deadlines, and build a more responsive institutional image (Zikrulloh, 2023). Unlike conventional communication channels, social media enables faster interaction and a wider public reach (Laradi et al., 2024). This can increase taxpayer awareness, create social pressure for compliance, and boost public trust—provided that the information conveyed is accurate, transparent, and consistent (Nguyen, 2022). On the other hand, social media also poses new challenges: tax information is highly susceptible to misinterpretation, oversimplification, or being mixed with misinformation (Andrianto, 2025). Public criticism of tax authorities can spread rapidly, as we have witnessed firsthand how negative public perceptions regarding corruption, unfair tax treatment, or poor public service can reduce taxpayers' willingness to comply (Tahar et al., 2023). Therefore, social media should not be viewed merely as a promotional tool but must be understood as a space for behavioral communication that can shape trust, perceptions, and intentions regarding tax compliance.

This study examines the dynamics of fiscal digitization by analyzing the impact of information technology and social media on changes in taxpayer compliance behavior. It focuses on how digital tax services improve administrative efficiency, how communication via social media influences taxpayer awareness and trust, and how these two factors contribute to taxpayer compliance. This research topic is highly relevant because current tax reforms require more than just technological modernization. These reforms require a deeper understanding of how taxpayers respond to digital systems and digital communication (Jost, 2024). Based on this background, this study argues that fiscal digitization can strengthen taxpayer compliance when information technology enhances service convenience and when social media reinforces trust, transparency, and tax literacy. The transformation of taxpayer behavior depends on the interaction between digital infrastructure, institutional communication, taxpayer perceptions, and the quality of public services. Therefore, analyzing fiscal digitization from a behavioral perspective is essential for developing a more effective, inclusive, and sustainable tax administration system.

Theoretical Review

Fiscal Digitalization and Digital Tax Administration

Fiscal digitalization is the process of using digital technology in the management of government revenue, tax services, oversight, data analysis, and fiscal communication (Maxmudov, 2025); (Sari et al., 2026). In tax administration, digitalization encompasses reporting applications, payments, electronic invoices, taxpayer databases, digital identities, assistance channels, and compliance analytics (Reyes-Tagle et al., 2023). Fiscal digitization differs from ordinary computerization because it requires changes in business processes, service structures, data governance, and user behavior. (OECD, 2025) emphasizes that the digital transformation of tax administration aims to foster compliance while reducing the burden

on taxpayers. Through digital systems, tax administrations can shift from reactive services to more proactive, round-the-clock services that are integrated with the systems used by taxpayers (Kinanti et al., 2025). In the Indonesian context, the development of Coretax points toward the integration of core tax business processes into a more unified system (Hartati et al., 2026). The indicators of fiscal digitization in this study include service accessibility, ease of navigation, system speed, channel integration, data security, availability of assistance, transparency of service status, and the alignment of features with taxpayers' needs (Nur, 2025).

Technology Acceptance Model

The Technology Acceptance Model explains that technology acceptance is influenced by two main constructs: perceived usefulness and perceived ease of use (Ma, 2004). Perceived usefulness refers to the belief that technology helps users improve their performance or complete tasks (Bolodeoku et al., 2022). Perceived ease of use refers to the belief that a technology is easy to learn and use (Peng & Robinson-tay, 2025). In the context of digital tax, taxpayers are more likely to use digital services if they feel the application saves time, reduces errors, speeds up reporting, and simplifies payments. Conversely, applications perceived as complex can lead to anxiety, delays, or reliance on third parties. Therefore, the TAM indicators in this study include perceived benefits, perceived ease of use, convenience of use, reduction in compliance costs, and confidence in using the application independently (Stănescu & Romaşcanu, 2022).

Unified Theory of Acceptance and Use of Technology

The Unified Theory of Acceptance and Use of Technology (UTAUT) expands the study of technology acceptance through four main elements: performance expectancy, effort expectancy, social influence, and facilitating conditions (Momani, 2020). This theory is relevant for explaining the use of digital tax services because the adoption of applications depends not only on personal benefits but also on environmental support, technical assistance, prior experience, and social pressure (Asmah et al., 2025). In the context of digital tax, performance expectancy is reflected in the belief that digital services make tax compliance more effective (Bassey et al., 2022). Effort expectancy is reflected in the perception that the service's features are easy to understand (Bassey et al., 2022). Social influence stems from the influence of coworkers, family, tax consultants, the business community, and social media (Mardon et al., 2026). Facilitating conditions arise from the availability of devices, internet access, tutorials, helpdesks, and official guideline (Addula, 2025).

Theory of Planned Behavior

The Theory of Planned Behavior explains that a person's behavior is influenced by their intention. Intentions are formed through attitudes toward the behavior, subjective norms, and perceived behavioral control (Tapera et al., 2020). This theory is widely used in tax compliance research because the decision to comply involves personal judgment, social influence, and belief in one's own ability. In the context of this article, taxpayers' attitudes are shaped by the belief that taxes are important, digital services are beneficial, and compliance provides a sense of security (Manjaleni et al., 2025). Subjective norms are shaped by influences from family, community, the workplace, social media, and public narratives regarding tax obligations (Dharmawan & Adi, 2021). Perceived behavioral control arises when taxpayers feel capable of understanding the rules, accessing the system, uploading documents, generating billing codes, and completing their tax filings without major obstacles (Alkautsar et al., 2023).

The Slippery

Media sosial dalam administrasi pajak berfungsi sebagai kanal komunikasi publik (Jiang et al., 2023). Kanal media sosial ini mempercepat penyebaran informasi, mengurangi jarak antara otoritas pajak dan wajib pajak, serta memungkinkan penjelasan aturan dalam bentuk yang lebih mudah dipahami (Aqib et al., 2025). Teori komunikasi digital menekankan pentingnya kredibilitas sumber, kualitas argumen, relevansi pesan, interaktivitas, dan keterlibatan audiens (Febryanti et al., 2025). Kajian (Hidayat, 2003) yang mengintegrasikan Theory of Planned Behavior dan Elaboration Likelihood Model menemukan bahwa kredibilitas sumber berpengaruh terhadap sikap wajib pajak. Pesan pajak harus akurat, mudah dipahami, konsisten, dan berasal dari akun yang dipercaya (Hermawan, Juwita Ningrum, 2025). Respons cepat terhadap pertanyaan juga dapat memperkuat persepsi bahwa otoritas pajak hadir dan membantu.

Taxpayer Compliance

Taxpayer compliance refers to a taxpayer's willingness and actions to fulfill tax obligations in accordance with regulations (Meita & Kurnia, 2020). Compliance can be categorized into formal

compliance and material compliance. Formal compliance includes registration, timely filing, timely payment, and adherence to procedures. Material compliance includes the accuracy of calculations, completeness of disclosures, and the alignment of transaction substance with tax regulations. From a behavioral perspective, compliance is not solely influenced by penalties. It is also influenced by knowledge, tax ethics, trust, perceptions of fairness, social norms, service experiences, system ease of use, and information support. Fiscal digitization can transform compliance from a reluctant behavior into a routine practice that is easier to carry out.

Research Framework

This research framework model views taxpayer compliance as the result of the interaction between digital systems, social media communication, digital literacy, trust, intention, and the taxpayer’s social context. Information technology serves as behavioral infrastructure. Social media serves as communication infrastructure. Neither exists in isolation; rather, they form a connected compliance experience. The following diagram illustrates the model of fiscal digitization integration in this study:

PEMBAHASAN

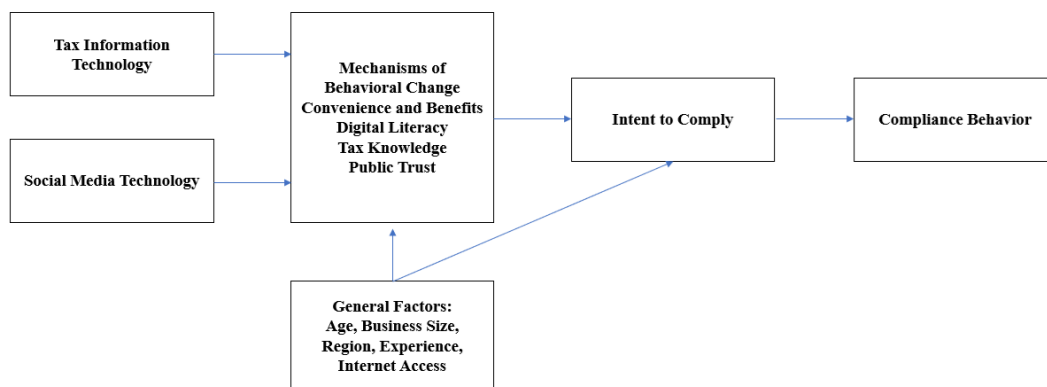


Figure 1. An Integrative Model of Fiscal Digitization and the Transformation of Taxpayer Compliance Behavior

Based on Figure 1 above, the research framework for the qualitative method has the following objectives:

- 1) Easy-to-use, reliable, and integrated tax information technology services enhance perceived benefits, perceived ease of use, and compliance intentions.
- 2) Credible, interactive, and relevant tax-related social media strengthen tax knowledge, compliance norms, and trust in tax authorities.
- 3) Digital literacy and trust serve as a bridge between digital services and compliance behavior.
- 4) The digital divide, misinformation, system disruptions, and poor service experiences can undermine the transformation of compliance behavior.

RESEARCH METHODOLOGY

The appropriate research design for this title is a qualitative study using an integrative case study approach (Bazen et al., 2021). This approach was chosen because the phenomenon of fiscal digitization can be understood not only through app usage figures, but also through the experiences, perceptions, motivations, barriers, and meanings that taxpayers construct when using digital services and accessing tax information on social media (Robinson et al., 2026). Case studies may be conducted on individual taxpayers, MSME operators, or small corporate taxpayers located within the jurisdiction of one or more Tax Service Offices. The focus of the case studies is on digital compliance experiences, not on a technical evaluation of a specific application. The research may also employ a limited netnography approach to analyze communication patterns on official tax social media accounts, provided that public data is analyzed ethically (Kozinets, R. V., & Gretzel, 2023). This study was conducted at Kantor Pelayanan Pajak Pratama South Batam located on Jl. Jend. Sudirman in Batam, Indonesia, and is also an economic region with a relatively high level of tax activity among individual taxpayers and MSME operators. The research subjects were selected using purposive sampling because the researcher needed informants with firsthand experience with digital tax services and tax-related social media.

Table 1. Profile of Research Subjects

Informant Group	Sample Number	Criteria
Individual taxpayers	12 people	Hold an NPWP or NIK used for tax administration, have previously filed a tax return, and have previously accessed digital tax services
MSME operators	12 people	Use tax payment or reporting services, have experience searching for tax information online
Tax officials or tax educators	5 people	Involved in services, education, outreach, or assistance for taxpayers
Tax consultants or MSME advisors	3 people	Assist taxpayers with tax reporting or digital tax education
Digital communications managers or social media administrators	3 people	Understand content strategy, public engagement, and tax education via social media

Source: Observations and Thematic Analysis, 2025

Data Sources and Collection Methods

Primary data was collected through semi-structured in-depth interviews. The interviews were designed to explore taxpayers' experiences when using digital tax services, evaluate tax-related social media content, understand technical barriers, and elicit reasons for their compliance or delays in compliance. Secondary data was collected from policy documents, official tax websites, digital service guides, official social media content, public reports, academic articles, and official news releases. Digital observations can be conducted on official tax social media posts during a specific period, such as the three months prior to the annual tax return filing deadline. Aspects observed include content themes, language style, visual format, number of interactions, types of public questions, administrator responses, and consistency of information with the official website.

Research Instruments

The primary instrument in qualitative research is the researcher. The researcher uses interview guidelines, digital observation sheets, and document analysis matrices. Examples of interview questions include: what is the taxpayer's experience when using digital tax services, which features are most helpful, what obstacles frequently arise, where do taxpayers obtain tax information, how do they evaluate the tax agency's social media accounts, and what factors make them more inclined to comply.

Data Analysis Techniques

Data analysis employs the interactive model developed by Miles, Huberman, and Saldana. The analysis stages include data condensation, data presentation, and drawing conclusions. Interview data were transcribed, then coded using open coding, axial coding, and core themes. The themes identified included system ease of use, service benefits, social media credibility, digital literacy, trust, compliance norms, digital barriers, and behavioral change. Data validity was ensured through source triangulation, methodological triangulation, limited member checking, audit trails, and peer review. Source triangulation was conducted by comparing the accounts of taxpayers, tax officials, consultants, and official documents. Methodological triangulation was conducted by comparing the results of interviews, social media observations, and document analysis.

RESULTS AND DISCUSSION

Information Technology Transforms Compliance from a Manual Activity into a Guided Digital Activity

According to (Abrori et al., 2024) This demonstrates that tax information technology is transforming compliance behavior from manual activities that rely on in-person visits to more guided digital activities. Services such as e-filing, e-forms, e-billing, e-invoicing, and Coretax provide administrative channels that allow taxpayers to fulfill their obligations from their workplace or home. These changes reduce barriers related to time and distance, especially for taxpayers who already have the necessary devices, internet access, and adequate digital literacy (Nimer, Khalil; Uyar, Ali; Kuzey, Cemil; Schneider, 2022). Findings (Thi et al., 2024) According to the Technology Acceptance Model, when taxpayers find an application useful and easy to use, they are more motivated to use it repeatedly. According to (Rokhman et al., 2023) found that e-filing, e-billing, and e-SPT have a positive and

significant impact on individual taxpayer compliance. These findings reinforce the argument that digitization can serve as a means of improving compliance when the system provides practical benefits to users. However, behavioral changes are not always uniform (Rosyid, 2024). Taxpayers who are less familiar with technology may experience confusion when creating an account, recovering a password, uploading documents, reading error codes, or understanding technical terms. This condition indicates that fiscal digitalization must be accompanied by user-friendly service design. Without educational support and technical assistance, digital services may shift the burden from tax offices to taxpayers.

Social Media Accelerates Tax Education, Reminders, and the Formation of Compliance Norms

According to (Rahmawati et al., 2025) social media serves as an educational and reminder channel. Short content on reporting deadlines, reporting tutorials, tax issue clarification, and infographics can help taxpayers understand their obligations quickly. Social media also shapes social norms because taxpayers see that compliance is openly discussed by the government, communities, consultants, and fellow taxpayers. Accord to (Buzohera, 2025) confirms that the credibility of social media message sources influences taxpayers' attitudes. This means that the effect of social media on compliance largely depends on the audience's trust in the source of information. However, social media also carries risks (Osepashvili, 2025); (Oluka, 2024) Several risks related to tax misinformation often arise. For example, tax information is frequently shortened excessively, causing it to lose its context. Content from unofficial sources may also spread inaccurate interpretations. Public comments can further create anxiety, especially when taxpayers read about the negative experiences of other users. Accord to (Fadillah, 2023) tax authorities need to ensure that social media is not only visually appealing, but also accurate, consistent, responsive, and connected to official guidance.

Digital Literacy Becomes a Key Requirement for Behavioral Transformation

The findings indicate that digital literacy is an important factor in transforming taxpayers' compliance behavior (Ling, 2025). Taxpayers who are able to find official information, understand tutorials, distinguish between official and unofficial accounts, maintain account security, and read application instructions tend to be more confident in fulfilling their tax obligations independently (Ndung & Methasari, 2025). Digital literacy serves as a bridge between technology and compliance (Inakefe, 2023). Available technology will not lead to compliance if taxpayers are unable to use it. Therefore, active and effective social media plays an important role in helping taxpayers evaluate the accuracy of tax information. Accord to (Husna & Mayangsari, 2026) tax education programs need to integrate tax literacy and digital literacy. Educational materials should explain regulations, technical steps, case examples, and ways to verify information.

Trust in Tax Authorities Determines Voluntary Compliance

Accord to (Hermawan, 2022) trust in tax authorities determines whether digitalization leads to voluntary compliance or merely compliance driven by fear of sanctions. Taxpayers are more likely to accept digital systems when they believe that their data is secure, government services are competent, the information provided is accurate, and tax treatment is fair. Digitalization can increase trust when the system is transparent, service status can be monitored, officers provide clear responses, and information across channels does not contradict one another (Yang et al., 2024). Conversely, trust weakens when taxpayers experience repeated system failures, do not receive answers to technical problems, or feel that digital procedures change without sufficient explanation (Tedjakusuma et al., 2026). When official accounts answer public questions in simple language, provide official references, and openly acknowledge service disruptions, taxpayers can perceive the tax authority as responsive. This type of response is important because digital experiences often occur without face-to-face interaction. Social media can partially replace the sense of institutional presence that taxpayers previously obtained through tax offices.

The Integration of Information Technology and Social Media Shapes the Compliance Learning Cycle

It suggests that the integration of information technology and social media can shape taxpayers' learning process in understanding, accepting, and fulfilling their tax obligations in a compliant manner (Ndung & Methasari, 2025). This means that when tax services use information technology, such as e-filing, e-billing, tax applications, the Directorate General of Taxes website, chatbots, and tax information systems, taxpayers can access information more easily and fulfill their tax obligations more effectively. Meanwhile, social media helps disseminate tax education quickly, simply, and in a way that is closer to the public. Examples include Instagram, YouTube, TikTok, X, and Facebook, which provide information on tax return filing deadlines, tax payment procedures, regulatory changes, and taxation tips.

This integration can encourage a transformation in taxpayer behavior from incidental compliance to routine compliance (Pratama & Muhammad, 2025). Taxpayers do not comply only when deadlines approach, but begin to understand the flow of their obligations, prepare documents, update their data, and monitor official information regularly.

Implications

Tax authorities need to manage digitalization as a taxpayer journey, not merely as application development. Each stage should be mapped, starting from searching for information, creating an account, entering data, filing tax returns, making payments, receiving proof of submission or payment, and requesting assistance. Points that often create obstacles should be simplified. Social media should be managed as a strategic tax education channel. Tax content should be designed based on taxpayer segments, such as employees, freelancers, MSME actors, new taxpayers, and small corporate taxpayers. Each piece of content should include official references, practical steps, and assistance channels. Admin responses should remain consistent to maintain public trust. Tax authorities also need to strengthen data protection and risk communication. Taxpayers need to understand how to secure their accounts, avoid fraud, identify official accounts, and report problems. Communication about data security is important because digital trust forms the basis of voluntary compliance. Taxpayers need to improve their tax literacy and digital literacy simultaneously. Compliance does not only require an understanding of tax rates and deadlines. Taxpayers also need to be able to use applications, store digital documents, verify information from official sources, and avoid misleading information. Small business owners can create a simple tax calendar, record transactions regularly, and use official tutorials before the filing period. Future research can test this model quantitatively by using mediation and moderation variables. Researchers can also conduct digital ethnographic studies on taxpayer interactions on social media, case studies on MSMEs, or comparative studies across regions with different levels of digital literacy. Longitudinal studies are also important to examine whether compliant behavior persists after taxpayers become familiar with new digital systems.

Conclusion

Fiscal digitalization transforms taxpayer compliance from conventional administrative behavior into digital behavior influenced by technological experience, information quality, digital literacy, social norms, and trust in tax authorities. Tax information technology plays a role in providing faster, more practical, and more measurable means of compliance. Social media plays a role in building understanding, reminders, interaction, and compliance norms. The influence of information technology and social media on compliance does not occur automatically. The transformation of compliance behavior takes place when digital systems are easy to use, their benefits are perceived, official information is clear, social media is credible, digital literacy is adequate, and tax authorities are able to maintain public trust. Conversely, system disruptions, technical language, digital gaps, misinformation, and anxiety about errors can weaken compliance. This article concludes that an effective fiscal digitalization strategy must integrate applications, education, public communication, data protection, and taxpayer assistance. Tax authorities need to view taxpayers as users of digital services as well as subjects of social behavior. With this approach, digitalization does not merely transfer tax obligations to the online space, but also strengthens voluntary compliance that is more informed, conscious, and sustainable.

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