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Building Taxpayer Compliance Through Digital Tax Communication: The Mediating Role of Taxpayer Trust

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Abstract: Building Taxpayer Compliance Through Digital Tax Communication: The Mediating Role of Taxpayer Trust examines the role of digital tax communication in enhancing taxpayer compliance among strategic taxpayers. This study focuses on Strategic Taxpayers registered at KPP Madya Jakarta Timur and aims to analyze the effects of tax influencers and social media tax educational content on taxpayer compliance, as well as the mediating role of taxpayer trust. A quantitative approach was employed using survey data collected from 108 respondents. Data were analyzed using path analysis and mediation testing. The findings indicate that tax influencers and social media tax educational content significantly enhance taxpayer trust and taxpayer compliance. The results further demonstrate that taxpayer trust exerts the strongest influence on taxpayer compliance and significantly mediates the effects of digital tax communication on compliance behavior. The study concludes that digital tax communication becomes more effective when it succeeds in building taxpayer trust, making trust the key mechanism linking tax influencers and educational content to voluntary taxpayer compliance.

Keyword: Digital Tax Communication, Tax Influencer, Tax Educational Content, Taxpayer Trust, Taxpayer Compliance.

INTRODUCTION

Tax revenue plays a critical role in financing public expenditure and supporting sustainable economic development. Consequently, taxpayer compliance remains one of the primary concerns of tax authorities worldwide. Although tax compliance has traditionally been encouraged through enforcement mechanisms such as audits, penalties, and regulatory controls, contemporary tax administration increasingly recognizes the importance of voluntary compliance. Sustainable compliance is more likely to occur when taxpayers willingly fulfill their tax obligations based on confidence in tax authorities and trust in the taxation system rather than solely because of legal enforcement measures (Kirchler et al., 2008; OECD, 2013).

The rapid advancement of digital technology has transformed the way public institutions communicate with citizens. Digital communication has evolved beyond a mere information dissemination function and become an important instrument for engagement, interaction, and relationship building. Social media platforms enable institutions to deliver information more efficiently while improving accessibility and transparency. In the public sector, digital communication has become an integral component of modern governance, allowing government agencies to interact with stakeholders in a more responsive and interactive manner (OECD, 2023a; OECD, 2023b).

In Indonesia, the increasing use of social media has encouraged tax authorities to expand digital communication strategies aimed at improving taxpayer awareness and engagement. Platforms such as Instagram, YouTube, TikTok, Facebook, and X are increasingly utilized to deliver tax-related information and educational messages to broader audiences. While digital platforms provide opportunities to improve communication effectiveness and accessibility, they also create challenges related to information credibility and taxpayer trust. As taxpayers are exposed to large volumes of information from multiple sources, the ability of digital communication to influence taxpayer behavior depends not only on information availability but also on whether the information is perceived as credible and trustworthy.

The growing influence of social media has also introduced a new communication phenomenon through the emergence of influencers as alternative information sources. Influencers are commonly perceived as opinion leaders capable of shaping audience perceptions and attitudes through their expertise, credibility, and communication abilities. Source Credibility Theory suggests that information originating from credible and trustworthy sources is more likely to be accepted and believed by its recipients (Hovland & Weiss, 1951; Ohanian, 1990). Recent studies further indicate that influencer credibility significantly contributes to trust formation and behavioral responses in digital environments (Suganya & Bawa, 2024; Lou & Kim, 2024). Accordingly, tax influencers may serve as strategic communication intermediaries capable of translating complex tax regulations into messages that are more accessible and understandable for taxpayers.

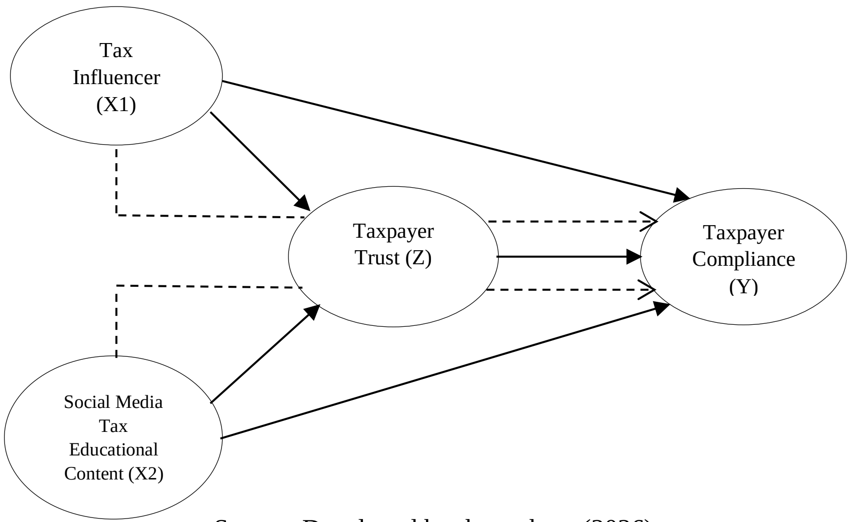
Besides source credibility, the effectiveness of digital communication is also influenced by information quality. The Information Adoption Model explains that individuals are more likely to accept and utilize information when it is perceived as useful, relevant, accurate, and understandable (Sussman & Siegal, 2003). In taxation, high-quality educational content delivered through social media has the potential to reduce information complexity, enhance taxpayer understanding, and support informed decision-making. Therefore, the effectiveness of digital tax communication depends not only on who communicates the information but also on the quality of the information being communicated.

While communication initiatives may influence taxpayer perceptions, their effectiveness ultimately depends on the degree of trust established among taxpayers. Trust Theory proposes that individuals are more willing to cooperate with institutions they perceive as competent, reliable, and acting with integrity (Mayer et al., 1995). In taxation, taxpayer trust reflects confidence in both tax-related information and the institutions responsible for administering taxation. From the perspective of the Theory of Planned Behavior, individuals are more likely to engage in a particular behavior when they possess favorable beliefs and confidence regarding that behavior (Ajzen, 1991). Consequently, taxpayer trust may represent an important psychological mechanism through which digital communication influences compliance behavior. Previous studies consistently highlight trust as a significant determinant of voluntary compliance because taxpayers who trust public institutions tend to demonstrate higher levels of cooperative behavior (Gangl et al., 2015; OECD, 2014).

Despite extensive research on tax compliance, tax awareness, tax education, digital tax services, and tax digitalization, limited empirical evidence explains how digital communication mechanisms influence taxpayer compliance behavior. Existing studies have predominantly examined taxpayer compliance from the perspectives of enforcement, tax literacy, taxpayer awareness, service quality, and digital systems. Comparatively, less attention has been devoted to understanding how digital communication factors jointly influence taxpayer compliance through taxpayer trust, particularly among strategic taxpayers and within social media-based communication environments (Dewi & Darma, 2024; Wulandari et al., 2025). As a result, a limited understanding remains regarding whether digital tax communication affects taxpayer compliance directly or whether its influence primarily operates through the development of taxpayer trust.

This study addresses that gap by developing an integrated framework linking tax influencers, social media tax educational content, taxpayer trust, and taxpayer compliance. The novelty of this study lies in demonstrating that taxpayer trust functions not only as an outcome of digital tax communication but also as the primary mechanism through which tax influencers and social media tax educational content are translated into taxpayer compliance behavior. In doing so, this study integrates Source Credibility Theory, the Information Adoption Model, Trust Theory, and the Theory of Planned Behavior into a unified framework that explains taxpayer behavior within a digital communication environment.

Based on the theoretical arguments and empirical evidence discussed above, this study proposes a research framework that positions taxpayer trust as the key mechanism linking digital tax communication and taxpayer compliance. The proposed research framework is presented in Figure 1.



Source: Developed by the authors (2026).

Figure 1. Research Framework

Accordingly, this study investigates whether digital tax communication influences taxpayer compliance directly and indirectly through taxpayer trust among strategic taxpayers registered at KPP Madya Jakarta Timur. The findings are expected to contribute to the growing literature on digital tax communication and taxpayer behavior while providing practical insights for designing more effective trust-based communication strategies to strengthen voluntary taxpayer compliance.

METHOD

This study employed a quantitative approach with a causal research design to examine the relationships among Tax Influencer, Social Media Tax Educational Content, Taxpayer Trust, and Taxpayer Compliance. The research was conducted at KPP Madya Jakarta Timur, Indonesia, between March and June 2026. The study focused on strategic taxpayers, a taxpayer segment characterized by relatively complex tax obligations and substantial business activities.

The population consisted of 148 active strategic taxpayers registered at KPP Madya Jakarta Timur. Respondents were selected using purposive sampling to ensure that participants met the research criteria, including active use of social media and exposure to tax-related information distributed through digital platforms. Based on the sampling process, 108 respondents were included in the final sample.

Primary data were collected through a structured questionnaire distributed directly and online. The questionnaire was developed based on the conceptual framework of the study and measured four constructs: Tax Influencer, Social Media Tax Educational Content, Taxpayer Trust, and Taxpayer Compliance. Responses were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Tax Influencer was measured through indicators associated with source credibility and communication effectiveness, while Social Media Tax Educational Content reflected the quality and usefulness of tax-related information. Taxpayer Trust represented respondents' confidence in tax information and tax institutions, whereas Taxpayer Compliance captured taxpayers' compliance behavior in fulfilling tax obligations.

The research procedure consisted of questionnaire distribution, data screening, instrument evaluation, and hypothesis testing. Prior to hypothesis testing, instrument quality was assessed through validity and reliability testing to ensure the adequacy of the measurement model. The data were subsequently analyzed using IBM SPSS Statistics.

Data analysis was conducted in several stages. Descriptive statistics were used to describe respondent characteristics and research variables. Path analysis was employed to examine direct relationships among variables through two structural models. The first model assessed the effects of Tax Influencer and Social Media Tax Educational Content on Taxpayer Trust, while the second model examined the effects of Tax Influencer, Social Media Tax Educational Content, and Taxpayer Trust on Taxpayer Compliance. Furthermore, the mediating role of Taxpayer Trust was evaluated using the Sobel test to determine whether digital tax communication influences taxpayer compliance directly or indirectly through trust formation. All statistical analyses were conducted using a significance level of 5 percent.

RESULTS AND DISCUSSION

Respondent Profile

A total of 108 valid responses were included in the analysis. Male respondents accounted for 50.9% of the sample, while female respondents represented 49.1%. Most respondents were between 40 and 50 years old (38.89%) and held bachelor's degrees (71.30%). Instagram was identified as the most frequently used social media platform, with 81.48% of respondents reporting regular use. These characteristics indicate that the respondents were experienced taxpayers who were actively exposed to digital communication channels and social media-based information, making them suitable subjects for examining the role of digital tax communication in influencing taxpayer behavior.

Table 1. Respondent Characteristics

Characteristics	Category	Percentage (%)
Gender	Male	50.9
Gender	Female	49.1
Age	40-50 Years	38.89
Education	Bachelor's Degree	71.30
Social Media Platform	Instagram	81.48

Source: Processed research data (2026).

Measurement Quality and Descriptive Statistics

Before hypothesis testing, the measurement instrument was evaluated through validity and reliability testing. All indicators satisfied the validity requirements, indicating that each item adequately represented its intended construct. Reliability assessment also demonstrated strong internal consistency across all variables, with Cronbach's Alpha values substantially exceeding the recommended threshold. These results confirm the suitability of the instrument for subsequent statistical analysis.

Table 2. Reliability Results

Variable	Cronbach's Alpha
Tax Influencer	0.971
Social Media Tax Educational Content	0.942
Taxpayer Trust	0.949
Taxpayer Compliance	0.952

Source: Processed research data (2026).

Descriptive statistics indicate that respondents generally held positive perceptions toward all constructs examined in this study. Social Media Tax Educational Content recorded the highest mean score, followed by Taxpayer Compliance, Tax Influencer, and Taxpayer Trust. Overall, the findings suggest that respondents positively evaluated social media-based tax communication and regarded it as an important source of tax-related information.

Table 3. Descriptive Statistics

Variable	Mean	Standard Deviation
Tax Influencer	25.78	7.136
Social Media Tax Educational Content	27.46	5.440
Taxpayer Trust	19.72	4.944
Taxpayer Compliance	26.27	5.837

Source: Processed research data (2026).

Digital Tax Communication and Taxpayer Trust

The first structural model examined the effects of digital tax communication on taxpayer trust. The results reveal that both Tax Influencer and Social Media Tax Educational Content positively and significantly influence Taxpayer Trust. Tax Influencer demonstrated a stronger effect ($\beta = 0.399$, $p < 0.001$) than Social Media Tax Educational Content ($\beta = 0.307$, $p = 0.001$), indicating that taxpayers place considerable emphasis on source credibility when evaluating tax-related information.

Table 4. Effects of Digital Tax Communication on Taxpayer Trust

Relationship	Beta	Sig.
Tax Influencer → Taxpayer Trust	0.399	0.000
Social Media Tax Educational Content → Taxpayer Trust	0.307	0.001

Source: Processed research data (2026).

These findings suggest that taxpayer trust is shaped by both source credibility and information quality. The stronger influence of Tax Influencer supports Source Credibility Theory, which argues that information originating from credible and trustworthy communicators is more likely to be accepted and trusted. In digital environments characterized by abundant information, taxpayers appear to rely heavily on perceived expertise and credibility when evaluating tax-related messages.

The findings are consistent with recent studies demonstrating that influencer credibility plays a significant role in trust formation and information acceptance within digital communication environments. Credible influencers help reduce uncertainty and strengthen audience confidence in the information they provide. This interpretation reinforces the importance of source credibility in tax-related communication strategies.

The positive influence of Social Media Tax Educational Content also supports the Information Adoption Model, which emphasizes the role of information quality in information acceptance. Educational content that is accurate, understandable, and relevant appears to strengthen taxpayers' confidence in tax information. The result suggests that taxpayers are more likely to trust information when it effectively addresses their informational needs and reduces complexity associated with taxation.

The model explains 35.1% of the variance in Taxpayer Trust ($R^2 = 0.351$), indicating that digital tax communication represents an important determinant of trust among strategic taxpayers.

Determinants of Taxpayer Compliance

The second structural model assessed the determinants of taxpayer compliance. The findings indicate that Tax Influencer, Social Media Tax Educational Content, and Taxpayer Trust all have positive and significant effects on Taxpayer Compliance. However, Taxpayer Trust emerged as the strongest predictor in the model.

Table 5. Effects on Taxpayer Compliance

Relationship	Beta	Sig.
Tax Influencer → Taxpayer Compliance	0.189	0.011
Social Media Tax Educational Content → Taxpayer Compliance	0.149	0.038
Taxpayer Trust → Taxpayer Compliance	0.579	0.000

Source: Processed research data (2026).

The positive influence of Tax Influencer indicates that credible communicators can directly encourage compliance behavior by improving taxpayer understanding and strengthening favorable attitudes toward taxation. Likewise, Social Media Tax Educational Content contributes to compliance by facilitating access to relevant information and supporting informed decision-making regarding tax obligations.

More importantly, Taxpayer Trust demonstrated the strongest influence on compliance behavior ($\beta = 0.579$). This finding indicates that compliance is influenced less by information exposure itself and more by the confidence taxpayers develop toward both tax-related information and tax institutions. The result supports Trust Theory and the Theory of Planned Behavior, which emphasize the role of trust and positive beliefs in shaping behavioral outcomes.

The findings further suggest that taxpayer trust functions as a critical enabler of voluntary compliance. Taxpayers who trust tax information and institutional processes are more likely to translate knowledge into actual compliance behavior. This result highlights the importance of trust-building initiatives within modern digital tax administration.

The model explains 61.0% of the variance in Taxpayer Compliance ($R^2 = 0.610$), indicating substantial explanatory power and demonstrating that digital tax communication and taxpayer trust collectively provide a strong explanation for taxpayer compliance behavior among strategic taxpayers.

Taxpayer Trust as the Key Mechanism

To further examine the role of Taxpayer Trust, mediation analysis was conducted using the Sobel test. The results indicate that Taxpayer Trust significantly mediates the effects of both Tax Influencer and Social Media Tax Educational Content on Taxpayer Compliance.

Table 6. Mediation Analysis Results

Indirect Relationship	Sobel Statistic	Sig.
Tax Influencer → Taxpayer Trust → Taxpayer Compliance	3.994	0.000
Social Media Tax Educational Content → Taxpayer Trust → Taxpayer Compliance	3.236	0.001

Source: Processed research data (2026).

The mediation results represent the central finding of this study. For Tax Influencer, the indirect effect through Taxpayer Trust (0.189) exceeded its direct effect on Taxpayer Compliance (0.155). A similar pattern was observed for Social Media Tax Educational Content, where the indirect effect through Taxpayer Trust (0.191) exceeded the direct effect on compliance (0.160). These findings indicate that digital tax communication becomes more influential when it first strengthens taxpayer trust.

Rather than influencing compliance directly, digital tax communication appears to operate through a mechanism in which taxpayers evaluate source credibility and information quality before developing trust in tax-related information and institutions. Trust subsequently transforms communication exposure into compliance behavior.

Taken together, the findings suggest that digital tax communication does not primarily improve taxpayer compliance through information dissemination alone. Its effectiveness depends on its ability to establish taxpayer trust, which subsequently converts information into compliance behavior. Accordingly, taxpayer trust functions as both the strongest determinant of taxpayer compliance and the principal mechanism linking digital tax communication and taxpayer behavior.

Theoretical Contribution

This study contributes to the literature by integrating Source Credibility Theory, the Information Adoption Model, Trust Theory, and the Theory of Planned Behavior into a unified framework explaining taxpayer behavior within a digital communication environment. While previous studies have often examined tax communication, tax education, trust, and compliance separately, this study demonstrates how these concepts operate collectively within a single explanatory model.

The findings extend existing literature by showing that taxpayer trust functions not merely as an outcome of digital communication but also as the mechanism through which digital communication influences taxpayer compliance. This contribution advances the growing body of literature on digital governance, digital communication, and voluntary compliance by highlighting trust as the central pathway connecting communication activities and behavioral outcomes.

Managerial Implications

The findings imply that digital tax communication should be viewed as a trust-building strategy rather than merely an information dissemination activity. Communication effectiveness should therefore be evaluated not only in terms of audience reach or engagement but also in terms of its contribution to taxpayer trust.

The positive influence of Tax Influencer suggests that tax authorities should prioritize expertise, credibility, and professional reputation when selecting influencers for tax communication programs. Similarly, the significant effect of Social Media Tax Educational Content highlights the importance of producing information that is accurate, relevant, understandable, and responsive to taxpayer needs.

Most importantly, the dominant role of Taxpayer Trust indicates that trust should become a strategic objective of digital communication initiatives. Efforts to strengthen taxpayer trust are likely to generate stronger and more sustainable improvements in voluntary taxpayer compliance than communication strategies focused solely on information delivery.

CONCLUSION

This study demonstrates that digital tax communication contributes to taxpayer compliance through both direct and indirect pathways. However, the findings reveal that taxpayer trust plays a substantially more important role than communication exposure alone in explaining compliance behavior among strategic taxpayers. While tax influencers and social media tax educational content positively contribute to compliance, their influence becomes more meaningful when they succeed in strengthening taxpayer trust.

The study provides empirical evidence that taxpayer trust functions as the central mechanism linking digital tax communication and taxpayer compliance. This finding extends existing knowledge by showing that trust is not merely a consequence of effective communication but also the pathway through which communication is translated into voluntary compliance behavior. As a result, the study advances the literature on digital tax communication by emphasizing the importance of trust-based explanatory frameworks in understanding taxpayer behavior.

From a practical perspective, the findings suggest that tax authorities should position digital communication as a trust-building strategy rather than solely an information dissemination activity. Effective communication requires not only credible communicators and high-quality educational content but also sustained efforts to strengthen taxpayer confidence in tax-related information and tax institutions. Therefore, building and maintaining taxpayer trust represents a critical foundation for achieving sustainable voluntary taxpayer compliance in an increasingly digital tax administration environment.

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