The Influence of Social Media Campaigns on Tax Compliance Attitudes: A Concept Paper

Muhammad Aqib Aiman Puasa[1*], Muhammad Azril Roslan [2]

[1]Faculty of Accountancy, University Technology MARA, Menara Sultan Abdul Aziz Shah (SAAS),

40450 Shah Alam, Selangor

[2]Department of Law, University Technology MARA, Negeri Sembilan campus, Malaysia

*Corresponding author

ABSTRACT

In today's digital world, social media plays a huge role in shaping how people behave, and that includes how they view things like paying taxes. This paper looks into how social media campaigns can encourage people to comply with tax laws, focusing on three main factors: word of mouth (WOM), choosing the right platforms, and how to engage users. By going through various studies, this paper creates a framework that shows how these elements work together to improve tax compliance. The key argument here is that when social media strategies are well designed, they can do more than just raise awareness about tax duties. They can also help build a sense of community, create social pressure, and spark intrinsic motivation for people to pay taxes willingly. These findings lay the groundwork for future research and suggest practical ways that governments can use social media more effectively in encouraging tax compliance.

Keywords: Tax Compliance, Social Media, Word of Mouth, Digital Communication, Campaigns

INTRODUCTION

Tax compliance is crucial for ensuring that governments have the revenue they need to fund public services and drive national development. But getting people to pay their taxes can be tricky, mainly because of things like a lack of tax knowledge, the complexity of the tax system, and, let's be honest, a general distrust in government institutions. That's where social media comes in. With the rapid growth of platforms such as TikTok, Instagram, and YouTube, individuals have increasingly turned to these platforms for entrepreneurial ventures, reshaping the commercial landscape (Shahroni et al., 2022; Fadillah et al., 2023) and with its massive reach and interactive features, it could be a game-changer in addressing these challenges. This paper looks at how social media campaigns can shape attitudes toward tax compliance, with a focus on things like word of mouth (WOM), picking the right platforms, and how to engage with users. Using insights from recent studies, the paper puts together a framework to better understand how these factors can work together to encourage people to voluntarily comply with tax laws.

Problem Statement

Tax compliance is super important for keeping a country's economy stable, but many nations still struggle to get high compliance rates. Even though paying taxes is key to funding public services, a lot of people still avoid their tax responsibilities. There are several reasons for this, like low tax morale, mistrust in government institutions, and not enough taxpayer education all of which impact how many people actually follow through. While traditional ways of tackling these issues have been looked into, the rise of digital platforms, especially social media, opens up fresh ways to approach the problem. Still, there's not enough research on how social media campaigns actually shape people's attitudes about paying taxes. Social media allows for interaction, sharing information, and engaging with the public, but how much it really influences taxpayers willingness to

comply with tax rules is still a bit unclear (Setiawan & Arwani, 2023).

Most research has focused on using social media to raise awareness about tax obligations, but there's not much understanding of how certain features of social media like word of mouth (WOM), platform choice, or different engagement tactics can directly affect tax compliance attitudes. If we want to use social media effectively to boost tax compliance, it's crucial to explore how things like contests, public recognition of taxpayers who comply, interactive Q&A sessions, and educational posts influence people's attitudes and their willingness to follow tax rules. There's still a lot to learn about how social media campaigns can change people's views on paying taxes. This research aims to fill that gap by studying how these campaigns work and creating a framework to show how engagement strategies can improve tax compliance (Zikrulloh, 2023).

Research Gap

While some research has looked into how social media can raise public awareness about taxes (Setiawan & Arwani, 2023), there's still not much focus on how it specifically impacts people's attitudes toward tax compliance. This gap really points to the need for a deeper dive into how social media campaigns can be strategically designed to encourage tax compliance. Although many studies have explored social media's role in spreading awareness, not as many have looked at how different types of engagement like educational content, peer influence, and interactive sessions affect people's behaviour when it comes to taxes. Also, we haven't fully explored how platforms like Facebook, Instagram, Twitter, and YouTube shape people's attitudes about paying taxes and also the lack of research on the targeted use of social media platforms to encourage tax compliance, particularly in the context of influencers and content creators, presents an opportunity to bridge the gap between digital communication and tax compliance (Santos, 2023).

Most of the existing research on tax compliance sticks to traditional factors, such as tax morale, fairness, and trust in government. Not much attention has been given to how social media campaigns influence these factors. While some studies have looked at how social media can spread tax related information, very little has been done on how specific engagement strategies like interactive campaigns, public recognition of taxpayers who comply, or pledge-based initiatives can affect compliance attitudes. Also, the role of social media influencers and the social norms they create hasn't been thoroughly examined. This study aims to fill those gaps by looking at how social media campaigns actually impact tax compliance attitudes and figuring out which engagement strategies work best for improving compliance (Zikrulloh, 2023; Abu Bakar et al., 2024; Liwenga et al., 2024).

METHODOLOGY

This concept paper adopts a qualitative research methodology that is grounded in an extensive and systematic review of the existing literature concerning social media communication and tax compliance behaviour. The study employs a thematic analysis approach to identify, interpret, and synthesise patterns and concepts that emerge from peer-reviewed publications, conceptual models, and theoretical discussions. By focusing exclusively on qualitative sources, the research critically examines how key constructs, such as word-of-mouth, platform selection, and user engagement strategies, are conceptualised within the academic discourse. This approach enables the exploration of the behavioural, social, and communicative dimensions that shape taxpayers' attitudes towards compliance in digital environments.

The qualitative method employed in this study is particularly appropriate for investigating complex and evolving phenomena in contexts where empirical data remains limited. Through a structured and interpretive analysis, this study develops a conceptual framework that illustrates the interrelationships among the identified factors, thereby providing a foundation for future qualitative inquiry. Ultimately, this methodology facilitates a comprehensive understanding of how social media campaigns may influence tax compliance attitudes while offering valuable theoretical contributions for both academic and policy-making communities.

FINDINGS AND DISCUSSION

Word of Mouth (WOM) and Campaign Sharing

Word of mouth (WOM) has always been a major influence on consumer behaviour, and its impact is even more

pronounced on social media. With the ability to rapidly amplify messages, WOM boosts the credibility and reach of content, especially in areas like tax compliance (Rahmawati et al., 2025). When campaigns encourage users to share posts, create their own content, or use specific hashtags, they can spark a viral effect that spreads key messages far and wide. Research has shown that people are more likely to adopt behaviours they see as popular or socially acceptable within their peer groups (Di Gioacchino & Fichera, 2022). Given the viral power of social media, WOM becomes a crucial tool for raising awareness and promoting active participation in tax compliance efforts.

WOM on social media, like sharing campaign content via hashtags, sharing features, or user generated posts, leverages the power of social norms. Di Gioacchino and Fichera (2022) highlighted that social reputation and peer influence within networks are crucial in tax compliance decisions. People are more likely to follow tax regulations when their social circle shares similar values, and when the costs of having a bad reputation due to tax evasion are high. Similarly, Mapesa (2021) found that social media interactions have a positive effect on taxpayers' attitudes toward compliance, emphasizing how social pressures and peer recommendations can influence tax behaviour.

Sharing tax compliance campaigns on social media can greatly expand their reach and effectiveness. Liwenga et al. (2024) explored how tax authorities, like the Tanzania Revenue Authority (TRA), use interactive content to engage the public and address taxpayer concerns, ultimately promoting compliance. Campaigns that harness the vast reach of social media are particularly successful when they directly involve users and allow for the sharing of educational content. This aligns with Hanum et al. (2024), who found that effective communication via social media can positively shape tax compliance attitudes.

Social media's role in educating taxpayers is incredibly important. Rifdah and Supadmi (2023) emphasized that platforms are essential for spreading awareness about tax obligations, which directly influences taxpayer awareness and attitudes toward compliance. Their study showed that ongoing education on tax laws, along with transparent communication from authorities, helps clear up misunderstandings and boost compliance rates. Rahmawati et al. (2025) highlighted the significance of tax morale as a mediator between social media influence and tax compliance. Their research suggested that exposure to tax compliance campaigns on social media can enhance individuals intrinsic motivation (tax morale) to comply, leading to better adherence to tax regulations overall.

According to Sufian Nory et al. (2021), strategic communication by the government is crucial for promoting tax compliance. Clear and consistent messaging, especially through social media, ensures that taxpayers receive timely and accurate information, which directly influences their tax filing behaviours. Word of mouth (WOM) and campaign sharing play significant roles in influencing tax compliance, particularly when they are integrated with social media platforms. WOM involves informal communication between individuals about their experiences, which helps shape attitudes toward tax compliance. On social media, WOM makes it easier to spread information, perceptions, and social norms around tax practices.

Research shows that electronic word of mouth (eWOM) has a strong influence on consumers intentions to act. In the context of taxes, this means individuals may learn about their tax responsibilities or observe others' compliant behaviours, motivating them to do the same. The viral nature of posts on platforms like Facebook, Twitter, and Instagram enhances WOM's influence on how people perceive tax laws and compliance (Liwenga et al., 2024).

Campaign sharing is another important element. Tax related campaigns, particularly those involving user generated content or endorsements from influencers, such as celebrities with large online followings, play a key role in spreading tax compliance messages. Studies indicate that these influencers can shape social norms within their networks, encouraging their followers to adopt tax compliant behaviours (Zikrulloh, 2023). By sharing these campaigns, users not only help raise awareness but also contribute to spreading positive tax compliance norms within their social circles (Setiawan & Arwani, 2023).

Both WOM and campaign sharing leverage the power of social networks to influence behaviour, making social media interactions a valuable tool for tax authorities. By utilizing influencers and encouraging campaign sharing,

tax authorities can effectively educate and motivate taxpayers, leading to higher voluntary tax compliance (Setiawan & Arwani, 2023). While using social media for tax education offers many benefits, it also comes with challenges. One of the main concerns is the spread of misleading or negative comments, particularly about issues like government corruption or misuse of tax funds. Such discussions can damage trust in the tax system and lower compliance rates.

To summarize, both WOM and campaign sharing are vital in shaping taxpayer compliance. Social media campaigns that effectively use influencers to promote tax compliance, combined with continuous efforts to improve tax literacy through education, can significantly enhance overall compliance. However, it's crucial to manage these campaigns carefully to avoid the negative impact of any unfavourable perceptions that may arise on these platforms.

Platform Used

The impact of the platform used on tax compliance attitudes has been increasingly highlighted in recent literature, particularly with the growing influence of social media in public engagement. Various platforms, including Facebook, Twitter, Instagram, and WhatsApp, have different effects on tax compliance behaviour due to their varying reach, user interaction styles, and the types of content they support.

Recent literature has increasingly focused on the impact of different social media platforms on tax compliance attitudes, particularly as social media's role in public engagement continues to grow. Each platform, such as Facebook, Twitter, Instagram, and WhatsApp, has varying effects on tax compliance behaviour, due to differences in their reach, user interaction styles, and the types of content they support. For example, platforms that allow for visual storytelling, like Instagram or TikTok, may have a different impact on shaping perceptions and motivating behaviour compared to more text based platforms like Twitter or WhatsApp. This makes it essential for tax authorities to strategically choose the right platforms to optimize their campaigns for maximum impact.

The choice of platform plays a crucial role in the success of social media campaigns, as different platforms cater to distinct demographics and content types. For example, Facebook and Twitter are more effective for disseminating information and engaging with older generations, while platforms like TikTok and Instagram are better suited for reaching younger audiences (Liwenga et al., 2024). Each platform offers unique opportunities for interaction, whether through live videos, stories, or interactive posts. Research suggests that selecting the right platform for specific campaigns can significantly boost their effectiveness in promoting tax compliance (Zikrulloh, 2023).

Furthermore, the reach and interactive nature of social media make it an ideal tool for engaging younger, tech savvy audiences, such as Generation Z and Millennials, who are often more receptive to digital media than to traditional forms of communication. These platforms offer governments a valuable opportunity to connect with a demographic that might be more challenging to engage through conventional media. Studies examining social media's influence on Generation Z and Millennials show that these platforms have a positive impact on tax compliance attitudes, helping to raise awareness and reinforce normative behaviours related to tax obligations (Setiawan & Arwani, 2023).

The Theory of Planned Behaviour (TPB) suggests that perceived behavioural control, such as the ability to control actions like tax compliance, is influenced by the availability of platforms for information dissemination. Social media platforms, by providing timely and relevant information, empower individuals to feel more informed and confident about their tax responsibilities, which can lead to improved tax compliance intentions. When taxpayers have access to accurate and easily understandable information, especially from trusted social media sources, their sense of control over tax related decisions increases, ultimately boosting their compliance behaviour (Zikrulloh, 2023; Setiawan & Arwani, 2023).

Some key social media characteristics that enhance their influence on tax compliance attitudes include:

Platform Reach and Engagement

The choice of platform plays a significant role in how tax related messages are received by the public. Liwenga

et al. (2024) found that platforms like Facebook and Twitter are especially effective in engaging users due to their large user bases and the ease with which users can interact. These platforms allow tax authorities to communicate directly with a broad audience, making them ideal for reaching a wide range of people quickly. However, Mapesa (2021) highlighted that platforms like YouTube, which offer more in depth educational content, can lead to more informed and thoughtful compliance attitudes. By providing detailed videos and tutorials, YouTube allows for a deeper understanding of tax laws and procedures, which may encourage more informed decision making and a stronger commitment to compliance.

Interactive Nature of Social Media

The interactive features of platforms like Instagram and WhatsApp significantly boost the effectiveness of tax campaigns by encouraging active user participation. Hanum et al. (2024) noted that Instagram is not only a platform for sharing information but also creates space for user interaction through comments, live sessions, and direct messages. This engagement allows taxpayers to ask questions, seek clarification, and share experiences, which helps improve their understanding of tax compliance. Such interactions build trust and foster a sense of connection with tax authorities, which is essential for promoting a positive attitude toward compliance. This deeper level of engagement can make tax campaigns feel more relatable and approachable, ultimately encouraging more people to follow tax regulations.

The Role of Specific Platforms in Promoting Tax Morale

Rifdah and Supadmi (2023) emphasized that government run platforms, such as the Directorate General of Taxes official accounts on Twitter and Instagram, play a crucial role in building tax morale. These platforms offer consistent, authoritative messaging that not only educates taxpayers about their obligations but also reinforces the ethical aspects of tax compliance. By providing clear and reliable information, government accounts help shape a more informed public, fostering a greater sense of responsibility and encouraging compliance. This approach helps to establish trust and legitimacy, making taxpayers feel more confident in fulfilling their obligations.

Platform Specific Content Delivery

The content delivery format of each platform plays a key role in shaping tax compliance attitudes. Zikrulloh (2023) pointed out that platforms like YouTube are especially effective for delivering in depth tutorials and step by step guides on tax filing, making it easier for taxpayers to understand and navigate complex processes. In contrast, platforms like Twitter, with their text based, short form updates, are ideal for quickly spreading reminders and updates about tax deadlines and regulations, allowing tax authorities to keep the public informed with minimal effort.

Moreover, platforms that encourage user generated content, like YouTube and Instagram, often foster shared community norms where tax compliance can be viewed as a collective responsibility. As noted by Abu Bakar et al. (2024), these platforms create environments where users are more likely to share their experiences and encourage others to comply, reinforcing the idea that following tax regulations is part of being a responsible member of the community. This peer driven dynamic can further enhance the impact of tax campaigns by tapping into social pressures and norms.

Social Media as a Tool for Norm Formation

Platforms with high levels of social interaction, like Instagram, are particularly effective in fostering tax compliance norms within a social network. Di Gioacchino and Fichera (2022) explained that influencers on platforms such as Instagram can significantly shape public attitudes by endorsing tax compliance as a socially responsible behaviour. Their endorsement can create a ripple effect, encouraging followers to adopt similar behaviours and reinforcing positive tax compliance norms. This form of social proof is powerful, as individuals often look to influencers as role models, making their endorsement a key tool for promoting compliance.

In conclusion, the platform used to deliver tax compliance messages plays a crucial role in shaping taxpayer attitudes. Each platform offers unique advantages in terms of reach, engagement, and content delivery, all of

which influence how tax messages are perceived and acted upon. Social media's interactive and informative nature boosts public engagement, builds tax morale, and can ultimately lead to higher rates of tax compliance. By leveraging the strengths of each platform, tax authorities can more effectively engage different demographics and improve overall compliance.

Type of Engagement

The type of engagement in tax related activities is crucial in shaping taxpayers compliance attitudes. The growth of social media and digital platforms in recent years has significantly changed how taxpayers interact with tax authorities, one another, and society as a whole. The nature and depth of these engagements, particularly those involving interactive content and participatory approaches, have a substantial impact on taxpayers perceptions of their obligations and, ultimately, their compliance behaviours.

Research has shown that interactive engagement, such as participating in discussions, attending online webinars, and taking part in Q&A sessions with tax authorities, can significantly boost tax compliance by improving taxpayers' awareness and understanding of their responsibilities. These types of engagements not only provide valuable information but also create an environment where taxpayers feel more connected to the process and empowered to comply.

Engagement strategies like contests, pledges, or the public recognition of compliant taxpayers serve as positive reinforcement, further encouraging compliant behaviour. For example, social media campaigns that invite taxpayers to publicly pledge their compliance or participate in contests with incentives for tax compliant behaviour have been shown to increase compliance rates. These strategies are rooted in social influence theory, which suggests that people are motivated to adopt behaviours based on the actions of those around them, particularly when compliance is seen as socially desirable or approved (Liwenga et al., 2024; Zikrulloh, 2023). By leveraging the power of social influence and positive reinforcement, these strategies can help foster a culture of tax compliance.

Engagement through informational campaigns is also crucial for improving tax compliance. Campaigns that provide clear, easily accessible information about tax obligations, laws, and the consequences of non-compliance help demystify the tax process for taxpayers, making it easier for them to meet their responsibilities. Studies suggest that delivering such information across multiple channels, including social media, helps create a more informed taxpayer base, which leads to better compliance (Setiawan & Arwani, 2023). By providing easily understandable details on how taxes work and why they are important, these campaigns can remove barriers to compliance, such as confusion or uncertainty.

Moreover, recognizing compliant behaviour, whether through public acknowledgment or rewards, plays a significant role in cultivating a culture of compliance. When taxpayers see others being recognized or rewarded for their compliance, they are more likely to follow suit. This kind of social reinforcement encourages positive behaviour by highlighting the benefits of compliance and creating a cycle of positive reinforcement (Rifdah & Supadmi, 2023).

Social media platforms, particularly those popular with younger, tech savvy generations, are especially effective for promoting tax compliance. Platforms like Instagram, TikTok, and YouTube do more than just spread information they foster interactive communities where users can discuss tax matters, share personal experiences, and offer peer support for compliance. This type of engagement is powerful because social media inherently promotes peer influence, where the behaviour of individuals in a network can directly impact the behaviour of others (Abu Bakar et al., 2024; Zikrulloh, 2023). When users see their peers engaging in tax compliant behaviour, they are more likely to adopt similar practices, reinforcing a collective sense of responsibility and improving overall compliance rates.

While interactive engagement, like participating in discussions or pledge drives, is effective in promoting tax compliance, passive engagement such as just receiving updates without any interaction is less impactful. Passive engagement lacks the personal involvement and social support that interactive activities offer, making it less likely to lead to long term changes in behaviour (Liwenga et al., 2024).

Active participation, such as joining online forums or recognition based campaigns, creates a stronger connection and motivates people to comply. This type of engagement helps build lasting commitment to tax compliance, as it involves more personal investment and social encouragement.

Types of Engagement in Tax Campaigns

Engagement strategies like contests, pledges, recognizing compliant taxpayers, and interactive Q&A sessions can greatly boost the effectiveness of social media campaigns. These strategies offer different ways to actively involve taxpayers, encouraging them to engage and adopt positive compliance behaviours. Whether through friendly competition, public acknowledgment, or direct interaction, these approaches make tax compliance more relatable and motivating, leading to better outcomes.

Contests and Pledges

Contests and pledges are effective ways to actively involve taxpayers in tax compliance campaigns. Liwenga et al. (2024) found that interactive contests, where taxpayers participate by submitting ideas or completing tasks, can increase awareness and create a competitive spirit that encourages compliance. Similarly, Mapesa (2021) highlighted that public pledges, where taxpayers commit to meeting their tax obligations, can lead to higher compliance, especially when there's social recognition or rewards attached. These strategies, like gamified contests, make tax compliance more engaging and enjoyable, which can motivate people to stay on track with their responsibilities (Zikrulloh, 2023).

Recognition of Compliant Taxpayers

Public recognition of compliant taxpayers through awards or certificates is an effective engagement tool. Hanum et al. (2024) found that this type of recognition motivates taxpayers to fulfil their obligations, as people tend to respond positively to social acknowledgment. When this recognition is made visible, it helps create social norms around compliance and encourages others to follow the example set by those recognized (Setiawan & Arwani, 2023). This form of positive reinforcement not only rewards compliant behaviour but also inspires others to stay compliant.

Interactive Q&A Sessions

Interactive Q&A sessions on social media are a great way to engage with taxpayers. Rifdah and Supadmi (2023) found that these sessions let taxpayers ask questions directly to tax authorities, helping clear up confusion about tax regulations. By fostering trust and transparency, they promote more positive attitudes toward tax compliance. Providing real time answers during these sessions builds knowledge and reduces uncertainty about tax laws, making taxpayers feel more confident and informed (Liwenga et al., 2024).

Peer Influence Through Social Media

Social media campaigns that encourage peer to peer engagement can be highly effective in promoting tax compliance. Di Gioacchino and Fichera (2022) examined how peer influence on platforms like Instagram can motivate tax compliance, particularly when influencers or users share content related to compliance. These interactions create a form of social pressure, encouraging others to participate in compliance campaigns and adopt similar behaviours, as people are more likely to follow the lead of their peers, especially when they see it as socially approved or desirable.

Educational Engagement

Educational engagement through various media forms, like webinars, videos, and infographics, is key to improving tax compliance attitudes. Zikrulloh (2023) found that when tax authorities provide educational content about the benefits of compliance and the consequences of non-compliance, taxpayers become more committed to fulfilling their obligations. This approach is especially effective when it's delivered through visually engaging and shareable content on platforms like Instagram, Facebook, and Twitter (Liwenga et al., 2024).

In conclusion, the type of engagement used in social media campaigns plays a critical role in shaping taxpayers compliance attitudes. Techniques like contests, pledges, recognition, interactive Q&A sessions, peer influence, and educational content help build a more informed, motivated, and socially responsible taxpayer base. By using these strategies, tax authorities can boost public engagement, improve tax morale, and increase voluntary compliance. These forms of engagement deepen the connection between taxpayers and tax authorities, leading to higher compliance rates and fostering a positive culture of tax compliance.

Tax Compliance Attitudes

Social media campaigns play a significant role in shaping tax compliance attitudes, offering a direct and efficient way to engage with taxpayers. As tax authorities and organizations increasingly turn to social media, its potential to influence attitudes toward tax compliance becomes more evident. By using interactive features, targeted messaging, and educational content, social media campaigns have become powerful tools for improving tax morale, building public trust, and encouraging positive tax compliance behaviours.

Social media campaigns focused on tax compliance can greatly enhance tax morale, which refers to the intrinsic motivation to comply with tax obligations out of ethical or civic responsibility. Rahmawati et al. (2025) found that campaigns educating taxpayers about the importance of tax payments and the societal benefits of compliance significantly improve tax morale. These campaigns often highlight civic duty and social responsibility, helping foster a positive attitude toward paying taxes. By leveraging social media's extensive reach, these campaigns reinforce the ethical aspects of tax compliance, encouraging individuals to pay taxes not just to avoid penalties, but because they feel morally compelled to contribute to society.

Trust in tax authorities is a key factor in shaping tax compliance attitudes, and social media can be a powerful tool for building and maintaining that trust. One of the strengths of social media is its ability to provide transparency, which can significantly improve attitudes toward tax compliance. Rifdah and Supadmi (2023) noted that campaigns focusing on transparency, such as detailing how tax revenues are spent on public services, help build greater public confidence in the tax system. When taxpayers see that their contributions are being used effectively, they are more likely to develop a positive attitude toward compliance. Liwenga et al. (2024) highlighted that well executed campaigns demonstrating transparency like explaining how tax revenues are allocated to public welfare can enhance trust in government institutions. Platforms such as Twitter and Facebook allow for real time interaction, enabling taxpayers to communicate directly with tax authorities, ask questions, and receive clarifications. This immediate access improves perceptions of accountability and accessibility, which leads to a more positive view of the tax system and encourages compliance.

Additionally, social media platforms foster social norms by allowing individuals to interact with peers who share tax related information and experiences. Di Gioacchino and Fichera (2022) showed that when influential figures or peers endorse tax compliance behaviours on social media, it can significantly influence public attitudes. Social media campaigns featuring celebrities or respected community leaders promoting tax compliance can trigger a ripple effect, motivating their followers to adopt similar behaviours. This peer influence strengthens social norms around tax compliance, making it more socially acceptable and expected.

Educational content through social media campaigns plays a crucial role in shaping tax compliance attitudes. Hanum et al. (2024) observed that tax authorities and organizations use social media to run interactive educational campaigns, including quizzes, videos, and infographics, to simplify the tax process and engage taxpayers in learning. These campaigns empower taxpayers by increasing their understanding of the tax system, reducing confusion, and fostering a more positive attitude toward compliance. Interactive formats like live sessions or Q&As with tax officials also allow for direct engagement, addressing taxpayers concerns in real time.

Social media campaigns are not one-time events; they are ongoing tools for continuous engagement that shape attitudes over time. Zikrulloh (2023) emphasized that consistent messaging on platforms like Twitter, Instagram, and YouTube helps reinforce tax compliance attitudes, especially when campaigns are part of a long term strategy. Regular updates, reminders about deadlines, and encouragement to file taxes on time keep tax compliance top of mind, gradually cultivating a more positive attitude toward compliance. This sustained approach ensures that taxpayers are continuously informed and motivated to comply.

Campaigns designed to educate and inform through social media have been shown to positively impact tax compliance attitudes. These campaigns provide timely and accessible information about tax laws, procedures, and the role of tax contributions in societal development. Research indicates that tax campaigns on platforms like Facebook, Instagram, TikTok, and Twitter are effective in bridging the knowledge gap by presenting tax information in an easy to understand format. Informational campaigns that highlight the civic benefits of paying taxes and explain how tax revenues are used for public services tend to foster more positive attitudes toward compliance (Liwenga et al., 2024; Abu Bakar et al., 2024). By making tax information more relatable and emphasizing the societal impact, these campaigns encourage taxpayers to see their contributions as part of a larger community effort.

In conclusion, social media campaigns have proven to be powerful tools in shaping tax compliance attitudes. By providing clear, accessible information, fostering interactive engagement, leveraging social norms and influencers, and addressing negative perceptions, these campaigns significantly improve public attitudes toward tax compliance. Through targeted messaging and engaging content, social media can effectively promote a culture of compliance and enhance overall tax compliance rates (Setiawan & Arwani, 2023; Rifdah & Supadmi, 2023).
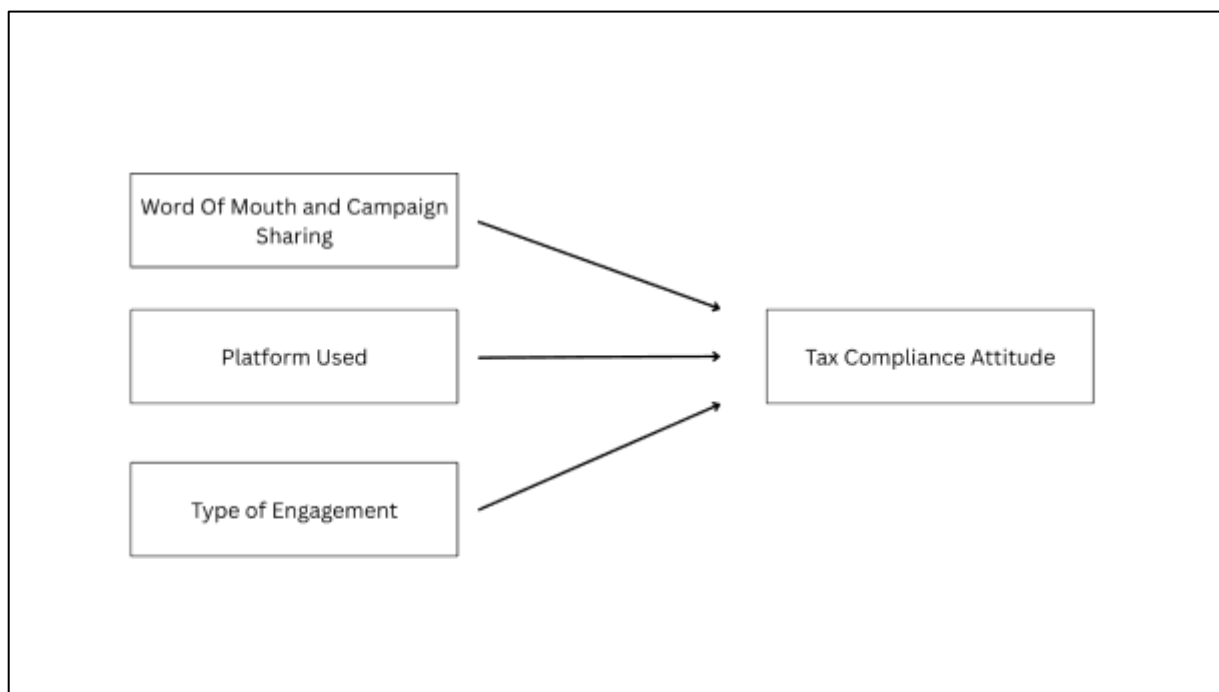

Figure 1: Conceptual Framework Mapping

CONCLUSION

Social media has really proven to be a powerful tool when it comes to influencing people's attitudes and behaviours around tax compliance. By making the most of word of mouth (WOM), choosing the right platforms, and using engaging content strategies, tax authorities can effectively encourage more voluntary compliance from taxpayers. WOM, with its hashtags, user generated content, and sharing features, helps spread messages naturally, boosting both the reach and credibility of the information. Plus, picking the right platform whether it's Facebook, Twitter, Instagram, or TikTok makes a huge difference in reaching specific groups and engaging them with content that speaks their language.

On top of that, how you engage with people in these campaigns really matters. Things like interactive sessions, contests, recognizing taxpayers who comply, and having influencers on board can all help boost participation and create a culture where paying taxes feels like the norm. These strategies help build a sense of community, social pressure, and motivation to follow tax regulations. Influencers are especially powerful in this space, particularly when they have a strong connection with their audience. Their reach and credibility can really take campaigns to the next level.

When all of these elements come together in a well-designed social media campaign, they offer a promising way to boost tax compliance. As governments continue to face challenges with tax revenue, social media campaigns provide an innovative, cost effective solution. Moving forward, future research should look into real world studies to evaluate how different strategies perform across various platforms, giving us practical insights on how to improve tax compliance through digital channels.

In conclusion, social media campaigns have proven to be a powerful tool in enhancing tax compliance attitudes, particularly among e-commerce operators using platforms like TikTok, Instagram, and YouTube. By increasing tax awareness and reinforcing the moral obligations associated with tax compliance, these campaigns can significantly improve voluntary compliance rates (Cyan et al., 2017; Mahran et al., 2023).

ACKNOWLEDGEMENT

REFERENCES

1. Abu Bakar, M. A. A., Lajuni, N., Amirul, S. M., & Pinjaman, S. (2024). Empowering and sustaining government tax revenue through tax information on social media in Malaysia. Journal of Business Economics and Research Development, 10(1), 1-15. https://doi.org/10.51200/jberd.v10i1
2. Cyan, M. R., Koumpias, A. M., & Martinez-Vazquez, J. (2017). The effects of mass media campaigns on individual attitudes towards tax compliance: Quasi-experimental evidence from survey data in Pakistan. Journal of Behavioural and Experimental Economics, 70, 10–22. https://doi.org/10.1016/j.socec.2017.07.004
3. Di Gioacchino, D., & Fichera, D. (2022). Tax evasion and social reputation: The role of influencers in a social network. Metroeconomica, 73, 1048–1069. https://doi.org/10.1111/meca.12391
4. Fadillah, M. R., Yusralaini, & Supriono. (2023). The compliance level of social media influencers in fulfilling income tax obligations in Riau Province. Accounting Analysis Journal, 11(2), 130–137. https://doi.org/10.15294/aaj.v11i2.65601
5. Hanum, L., Makatita, R. S. N., Cahyaningtyas, C. O., Febrianti, D. D. V., & Premana, K. D. (2024). The influence of messages in social media on taxpayer compliance. Ekuitas: journal Ekonomi dan Keuangan, 8(3), 536–557. https://doi.org/10.24034/j25485024.y2024.v8.i3.6598
6. Liwenga, B., Ng'atigwa, F., & Nikata, C. (2024). The use of social media in enhancing voluntary tax compliance in Tanzania: A case of Tanzania Revenue Authority (TRA) headquarters in Dar es Salaam. International Journal of Multidisciplinary Research and Growth Evaluation, 5(6), 225-234.
7. Mahran, M., Abdul Rashid, S. F., Ramli, R., & Abu Hassan, N. S. (2023). Factors influencing tax compliance among TikTok users engaged in e-commerce activities in Malaysia. Asia-Pacific Management Accounting Journal, 18(2), 218-239. https://doi.org/10.1108/APMAJ-2023-0183
8. Mapesa, J. (2021). The effect of social media interactions on tax compliance: A case study of the Kenya Revenue Authority. Strathmore University. https://hdl.handle.net/11071/13275
9. Nory, N. S. S., Yasin, M. A. I., Alsagoff, S. A. S., & Bidin, R. (2021). Strategic communication: Outlining the way forward to encourage tax compliance in Malaysia. International Journal of Academic Research in Business and Social Sciences, 11(7), 1549-1570. https://doi.org/10.6007/IJARBSS/v11-i7/10049
10. Rahmawati, F., Aligarh, F., Wardani, M. K., & Puspitosari, I. (2025). Tax compliance in the digital age: The interplay between social media and tax morale. Proceeding of International Conference on Accounting & Finance, 3, 548-558. https://doi.org/10.1007/978-3-030-66252-3_3859
11. Rifdah, J., & Supadmi, N. L. (2023). The effect of subjective norms, social media education, and taxpayer awareness on taxpayer compliance with social media users. journal Penelitian Humaniora Dan Ilmu Sosial Amerika, 07(1), 127-133.
12. Santos, R. B. (2023). A bibliometric analysis between communication and tax compliance. International Journal of Research and Innovation in Social Science, 7(6), 321–334. https://www.rsisinternational.org/journals/ijriss/articles/a-bibliometric-analysis-between-communication-and-tax-compliance/

13. Setiawan, A., & Arwani, A. (2023). Can social media drive tax compliance? Insights from Muslim Generation Z, Millennials, and Sharia perspectives. Economica: journal Ekonomi Islam, 14(1), 123-135. https://doi.org/10.21580/economica.2023.14.1.14803

14. Shahroni, N. A. H., Jusoh, Y. H. M., Mohamed, W. M. F. W., Salleh, M. S. M., & Mustafa, W. M. W. (2022). Post Covid-19 and e-commerce in Malaysia: Tax compliance evidence among Youtubers, Instafamous, and Facebookers. Asian Journal of Accounting and Finance, 4(1), 26-42. https://doi.org/10.55057/ajafin.2022.4.1.3

15. Zikrulloh. (2023). The role of social media in improving tax compliance in the theory of planned behaviour. Journal Komunikasi Ikatan Sarjana Komunikasi Indonesia, 8(2), 415-425. https://doi.org/10.25008/jkiski.v8i2.910