

Research Article

The Effectiveness of Tax Socialization through Digital Media: The Perspective of Millennial Taxpayers

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Abstract

This research aims to explore the effectiveness of tax socialization through digital media, focusing on the perspective of millennial taxpayers. The development of digital technology provides a great opportunity to increase tax awareness, but its effectiveness in reaching and motivating millennials is still a question. This research uses a qualitative method with data collection techniques through interviews, observations, and documentation. The subject of the study is millennial taxpayers who actively use social media and tax applications. The results of the study show that although digital media is very popular among millennials, tax socialization conveyed through social media is still less relevant and personalized. Many millennial taxpayers want information that is more practical and directly related to their daily lives. In addition, existing tax applications are considered difficult to use, which hinders the effectiveness of information delivery. Therefore, it is necessary to improve the delivery of tax materials with a more interactive and creative format, as well as improve the tax application interface to make it more user-friendly. This research is important to provide input in designing a more effective tax socialization strategy for the millennial generation, in order to increase tax compliance in the future.

Keywords: Tax socialization, millennial taxpayers, tax compliance, tax application.

JEL Classification: H26, H30, M38

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1. Introduction

Several studies have examined various aspects of tax socialization and the effectiveness of digital media in the context of taxation. Alm, Bloomquist, and McKee (2019) emphasized the importance of interactive communication in building taxpayer trust. This study shows that two-way communication that actively involves taxpayers can improve understanding and compliance. Hartmann, Mueller, & Kirchler (2020) states that tax compliance is not only influenced by the threat of legal sanctions, but also by taxpayers' trust in the government. A study by Syadat, Kusyeni, & Fauziah (2022) in Indonesia found that social media can increase tax awareness among the younger generation, although its effectiveness depends on the quality of the message conveyed.

Furthermore, Parso & Darmawan (2023) revealed that digital-based tax applications can improve the efficiency of tax reporting, but their adoption requires support in the form of training and socialization. On the other hand, Zega, Gea, Zebua, Ndraha, & Ferida (2024) shows that many millennial taxpayers feel less interested in tax socialization materials because they are less relevant to their lifestyle and preferences. This research indicates the need for innovation in the way tax messages are designed and delivered through digital media.

However, there is still a significant research gap related to the effectiveness of digital media in reaching millennial taxpayers. Most of the existing research focuses on the general impact of digital technology in taxation without paying attention to the unique characteristics of the millennial generation. This creates an urgent need to understand how digital media can be optimized to answer the tax information needs of this generation.

The urgency of this research is based on the fact that millennials will be the backbone of the economy in the coming decades, so their level of tax compliance will greatly affect the sustainability of the national tax system. In addition, the ever-growing digital transformation requires innovation in tax socialization strategies in order to compete with various other information available digitally. This study aims to evaluate the effectiveness of tax socialization through digital media from the perspective of millennial taxpayers. Specifically, this research focuses on the experiences, perceptions, and preferences of millennial taxpayers towards various digital platforms used by tax authorities. By understanding this, it is hoped that recommendations can be formulated to increase the effectiveness of tax socialization strategies through digital media in accordance with the characteristics of the millennial generation.

The results of this study are expected not only to make an academic contribution in the field of taxation and digital communication, but also to offer practical guidance for tax authorities in developing policies that are more inclusive, adaptive, and responsive to the needs of modern society. The right strategy in tax socialization through digital media has the potential to increase tax compliance, strengthen public trust in the government, and ultimately support sustainable economic development.

Although the use of digital media for tax socialization is increasingly widespread, its effectiveness in increasing tax awareness and compliance among millennial taxpayers is still not fully understood. Many previous studies have focused more on the influence of digital technology in general in tax administration, but not many have explored how the unique characteristics of the millennial generation affect the effectiveness of tax socialization through digital media.

A study by Alm, Bloomquist, and McKee (2019) emphasized the importance of interactive communication in improving tax understanding, while a study by Syadat, Kusyeni, and Fauziah (2022) showed that social media can increase tax awareness among the younger generation, but its effectiveness is highly dependent on the quality of the message delivered. In addition, a study by Zega et al. (2024) showed that many millennial taxpayers felt that existing tax socialization materials were less relevant to their lifestyles. Thus, there is still a research gap in understanding how digitalization can be optimized to reach and influence the tax behavior of the millennial generation more effectively. Therefore, this study seeks to fill this gap by analyzing how tax socialization strategies through digital media can be better adapted to the preferences and information consumption patterns of the millennial generation.

2. Literature Review

In the context of taxation, understanding taxpayer behavior is essential to ensure compliance. Tax compliance theory, digital communication, and technology adoption are the main foundations in this research. In addition, the discussion of previous literature provides a clearer picture of the relevance and urgency of this research.

Tax compliance is not only an administrative issue, but it also involves psychological and sociological aspects. Kirchler, Hoelzl, & Wahl (2018) through the "Slippery Slope Framework" explain that compliance can be voluntary compliance or enforced compliance. Digital media plays an important role in encouraging voluntary compliance by building trust through transparency and clear information delivery. On the other hand, the powers of tax authorities, such as the threat of sanctions, can be applied to increase forced compliance.

Digital communication theory provides a perspective on how information is conveyed effectively through digital media. According to Weaver (2019), the success of communication depends on the clarity of the message, the communication channels used, and the lack of noise. In taxation, noise can be in the form of irrelevant, difficult to understand, or not attracting the attention of taxpayers. Kaplan & Haenlein (2010) added that digital media, such as social media, has the potential to create interactive communication that allows dialogue between tax authorities and taxpayers. This can increase taxpayers' understanding of their obligations.

The Technology Acceptance Model (TAM) by Davis (2017) emphasizes that technology acceptance is determined by the perception of usability and ease of use. Venkatesh, Morris, Davis, & Davis (2023) developed the Unified Theory of Acceptance and Use of Technology (UTAUT), which adds that performance expectations, business expectations, and social influence also contribute to technology adoption. In the context of digital taxation, millennial taxpayers tend to be more receptive to technology that they consider efficient, easy to use, and supported by their social environment.

Previous research has provided relevant insights regarding the effectiveness of digital media in conveying tax information. Alm et al., (2019) showed that interactive communication through digital media can improve taxpayers' understanding and compliance. Hartmann et al., (2020) highlights that trust in tax authorities is a key factor in driving compliance. Local research by Syadat et al., (2022) shows that the use of social media is effective in increasing tax awareness among the younger generation, but its success is highly dependent on the relevance and appeal of the message.

Parso & Darmawan (2023) found that tax applications can speed up and make tax reporting easier, but their adoption requires adequate support, such as training for taxpayers. Zega et al., (2024) observed that many millennial taxpayers feel that tax messages in digital media are less relevant to their needs, so the effectiveness of digital media in increasing tax awareness is still a challenge.

This research is also relevant to the cognitive learning theory developed by Mayer (2022), which emphasizes the importance of a combination of visuals and text in conveying information effectively. Digital media allows the delivery of tax materials in attractive visual formats, such as infographics, short videos, and animations. This format is more in line with the preferences of millennials who tend to avoid long texts and are more interested in concise and engaging visual content.

The identified research gaps show a lack of exploration of millennial taxpayers' perspectives on the effectiveness of digital media in tax socialization. This research offers novelty by examining how digital media can be adjusted to answer the information needs of the millennial generation. The urgency of this research lies in the importance of understanding the dynamics of the millennial generation, which is one of the largest segments of taxpayers in the future.

In addition, this research is relevant to the context of digital transformation that is increasingly developing in various sectors, including taxation. This transformation creates opportunities to improve the effectiveness of tax socialization, but also creates new challenges, such as the need to ensure that the technology used is inclusive and responsive to various demographic needs.

With a strong theoretical foundation and in-depth literature review, this research is expected to make a significant contribution to the development of tax communication strategies through digital media. This research is not only relevant in an academic context, but also provides practical guidance for tax authorities to improve the effectiveness and efficiency of tax socialization in the digital era.

3. Data and Method

This study uses a qualitative approach with a descriptive type of research to understand the effectiveness of tax socialization through digital media from the perspective of millennial taxpayers. The location of the research was carried out in major cities in Indonesia that have a high level of digital penetration, such as Jakarta, Surabaya, and Bandung, in order to reach the millennial taxpayer population who are actively using digital media. The subjects of the study are taxpayers aged 20-35 years who already have a Taxpayer Identification Number (NPWP) and are active in social media or digital taxation applications.

Data collection techniques are carried out through observation, in-depth interviews, and documentation. Observations were made to understand the pattern of digital media use by millennial taxpayers, including the most frequently used platforms. In-depth interviews were conducted with millennial taxpayers to explore their experiences, perceptions, and preferences for tax socialization through digital media. Documentation includes the collection of secondary data such as official reports from the Directorate General of Taxes, articles, and tax socialization materials available on digital media.

The data analysis technique is carried out in three main stages. The first stage is data reduction, which is the process of simplifying and sorting relevant data from the results of observations, interviews, and documentation. The second stage is data presentation, which involves organizing the data in the form of narratives, tables, or diagrams to facilitate further understanding and analysis. The third stage is verification and conclusion drawn, where the data that has been analyzed is re-examined to ensure consistency and validity before drawing a final conclusion regarding the effectiveness of tax socialization through digital media. This approach allows the research to produce in-depth and accurate findings in accordance with the research objectives.

4. Results

This study aims to explore the effectiveness of tax socialization through digital media, especially in the context of millennial taxpayers. Data obtained through in-depth interviews, observations, and documentation provide a clearer picture of millennial taxpayers' experiences and perceptions related to tax materials delivered through digital media. The following findings reflect a deeper understanding of the barriers and opportunities in tax socialization through digital platforms.

Millennial Taxpayers' Preferences for Social Media

From the results of interviews with 50 millennial taxpayer respondents (aged 20-35 years), it was found that most of them prefer to get information about taxation through social media. Platforms like Instagram, YouTube, and TikTok are considered more attractive and accessible. Around 65% of respondents admitted to seeing tax content on social media platforms frequently, with YouTube being the most frequently used platform (40%). Instagram and TikTok were chosen by 30% and 25% of respondents, respectively, as the media they used to search for tax information.

However, even though they actively use social media, most feel that the information presented is still too general and does not suit their needs. For example, the material delivered by the Directorate General of Taxes (DGT) through social media contains more basic information about tax obligations without providing detailed explanations about concrete applications in daily life, such as how to report taxes using tax applications or the use of certain tax facilities.

Millennial Taxpayers' Understanding Level of Taxes

Although most respondents claimed to have understood the importance of paying taxes, the results of observations showed that their understanding of tax obligations was still limited. Only about 50% of respondents could explain in detail the procedures for reporting their tax returns (Annual Returns) online, as well as the direct benefits of the taxes they paid. This indicates that there is a knowledge gap that needs to be addressed through a more detailed approach to conveying tax information.

Experience Using Tax Apps and Websites

Further observation of the use of tax applications (such as e-Filing and e-Billing) shows that many millennial taxpayers find it difficult to use these applications, especially in the process of registering and filling out tax returns. Only 40% of respondents are satisfied with the experience of using the official DGT application. Most of them complained about the difficulty in navigating the app's features, and some of them considered that the app's interface was too rigid and not user-friendly enough.

Challenges in Delivering Tax Materials through Digital Media

The results of the documentation show that the tax socialization material delivered by the DGT through digital media tends to focus on administrative aspects and tax formalities. However, this is less motivating for millennial taxpayers, who are more interested in materials that link taxes with concrete benefits, such as infrastructure development, health service development, and education. Although information about tax obligations is readily available, the lack of educational content about the positive impact of such taxes leads to a lack of emotional connection between millennial taxpayers and the tax itself.

Millennial Taxpayers' Response to Tax Information Submission

Most respondents stated that they prefer to receive tax information in an interactive form, such as short videos, quizzes, or infographics. Respondents also revealed that they would be more interested if DGT's social media used more creative and engaging formats, such as memes or visual stories, which have proven to be easier to grab their attention. Many respondents also want more personalized information, which not only explains their obligations but also shows how the taxes they pay can provide immediate benefits to their lives.

5. Discussion

Relevance of Tax Socialization Content through Digital Media

The main finding resulting from this study is the importance of the relevance of content conveyed through digital media. As revealed by Kaplan & Haenlein (2010), the success of digital communication is highly dependent on the relevance of the message conveyed to the audience. In this context, millennial taxpayers want more personalized information, especially those that touch on practical aspects and are directly related to their lives. Therefore, it is important for the DGT to pay more attention to the format of delivering messages that can link taxes with direct benefits, such as infrastructure development or improving the quality of public services that are directly felt by the community.

Challenges in the Use of Digital Platforms by Millennial Taxpayers

The study also shows that although social media is the main platform used by millennial taxpayers, its effectiveness is highly dependent on the way information is delivered. According to the Technology Acceptance Model (TAM) (Davis, 2017), technology adoption is greatly influenced by user perception of the ease of use and usefulness of the technology. Therefore, the DGT's current applications and websites need to be improved in terms of interface design (UI) and user experience (UX). The response of millennial taxpayers to the hard-to-use DGT application shows the need for improvements in this sector to make it more user-friendly, especially for the generation that is used to interactive and easy-to-use applications such as those on social media platforms.

Visual and Interactive Content as Key

In line with findings on social media preferences, millennial taxpayers tend to be more interested in content that is both visual-based and interactive. Mayer (2002) in his cognitive learning theory states that content that combines visual elements with text will be easier to understand and remember. Therefore, the DGT needs to utilize visual technology such as infographics, short videos, and animations to convey tax materials in a more attractive way. This will not only make the information easier to understand, but will also increase taxpayer involvement with the material presented.

The Importance of Transparency and Social Education in Tax Socialization

In addition, the study reveals that there is a need to increase millennial taxpayers' emotional engagement with taxes. One way to achieve this is to show how taxes paid contribute to social development, such as improving the quality of education and health services. This is in line with the view of Hartmann et al., (2020), who emphasized the importance of transparency in tax administration to build taxpayers' trust in tax authorities. By highlighting the social benefits of taxes, tax authorities can strengthen the emotional connection between taxpayers and tax obligations, thus encouraging them to be more compliant in fulfilling their tax obligations.

Innovative Strategies in Tax Socialization for Millennial Taxpayers

As a generation that relies heavily on technology, millennial taxpayers want a more innovative and creative approach to tax socialization. One strategy that the DGT can adopt is to use gamification and entertainment-based content to increase their interest. For example, the DGT could create quizzes or challenges with prizes that can attract their attention to learn more about tax liability. This approach can transform the perception of taxes from a boring obligation into a fun and rewarding activity.

Stakeholder Involvement in Increasing Digital Tax Socialization

To increase the effectiveness of digital tax socialization, the DGT also needs to collaborate with various stakeholders, including social media influencers, communities, and the private sector who have a great influence on the digital lives of millennials. This collaboration can increase the reach and effectiveness of tax socialization materials, as well as provide opportunities for millennial taxpayers to interact directly with tax materials through their preferred platforms. Overall, the results of this study show that although digital media has great potential in increasing tax awareness, there are still many challenges that need to be faced to increase its effectiveness. Adapting to the specific needs of millennial taxpayers, improving the tax application interface, and using visual and interactive content are steps that can be taken to make tax socialization more effective. This will make it easier for millennial taxpayers to understand their obligations, as well as increase the level of tax compliance in the future.

6. Conclusion

Based on the results of research conducted on the effectiveness of tax socialization through digital media from the perspective of millennial taxpayers, it can be concluded that although digital media has great potential to increase tax awareness and compliance, its effectiveness is still limited by several factors. Content delivered through social media and tax applications is not yet fully relevant and in accordance with the needs of millennial taxpayers. Many of them want more applicable and personalized information, which not only explains the tax obligation but also shows the concrete benefits of paying taxes. In addition, the problem of ease of use of tax applications and the lack of visual and interactive elements are also the main obstacles. Therefore, there needs to be an improvement in the format of material delivery, the development of more user-friendly application features, and an increase in the emotional involvement of taxpayers with the tax itself. The managerial and policy implications of this study indicate that the effectiveness of tax socialization through digital media is highly dependent on a more interactive, relevant, and user-friendly communication strategy. From a managerial perspective, the Directorate General of Taxes (DGT) and other tax institutions need to adopt a user experience-based approach in designing digital

content. This includes the development of more engaging tax education materials, such as infographics, short videos, and gamification, to increase understanding and engagement of the millennial generation. In addition, improvements to the tax application system are also a priority to make it more intuitive and easier to use. From a policy perspective, the government needs to establish regulations that encourage innovation in digital tax socialization, including collaboration with social media platforms and influencers to expand the reach of tax education. Incentive programs for young taxpayers who are active in tax education can also be a strategy to increase tax awareness and compliance among the millennial generation. With these steps, it is hoped that tax compliance will increase significantly, supporting more sustainable growth in state revenues.

Recommendation

Based on these conclusions, several suggestions can be put forward to increase the effectiveness of tax socialization through digital media. First, the DGT should increase the relevance and relevance of the material conveyed to the real life of millennial taxpayers, especially by conveying the direct benefits of the taxes they pay, such as the development of better infrastructure and public services. Second, it is important for the DGT to improve the tax application interface to make it easier for millennial taxpayers to use. The development of interactive features, such as short videos, infographics, and tax-based quizzes, can also help increase taxpayers' interest and understanding of their tax obligations. Third, collaboration with influencers and social media communities that have influence among millennials can expand the reach of tax socialization and make it more attractive. With these steps, it is hoped that tax awareness and compliance among millennial taxpayers can increase, and can have a positive impact on national development.

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