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Digital Tax Socialization Based on Trust, Interaction, and Persuasion among Generation Z: A Grounded Theory Approach

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Abstract

Traditional approaches to tax socialization have lost much of their effectiveness due to transformations in communication patterns and the emergence of Generation Z as a digitally oriented, participatory, and transparency- and justice-sensitive generation. The present study aimed to develop a model for the effectiveness of tax socialization through digital media, with a particular focus on Generation Z in Iran. This study employed a qualitative approach using the systematic grounded theory methodology. Participants consisted of 25 experts from five specialized domains, including tax policymaking, digital communications, financial education, digital activism, and generational studies, who were selected through a combination of theoretical and purposive snowball sampling. Data were collected through in-depth semi-structured interviews. Data analysis was conducted using MAXQDA software through three stages of open, axial, and selective coding. The findings led to the identification of 11 main categories and 42 subcategories organized within a paradigmatic model, including causal conditions (ineffectiveness of traditional methods, necessity of voluntary tax compliance, transformation of communication patterns, and requirements of fiscal governance), contextual conditions (Generation Z characteristics, financial literacy, perceived justice, institutional transparency, digital infrastructure, and general tax culture), intervening conditions (institutional distrust, message complexity, institutional inconsistency, negative user experience, media distrust, and cultural resistance), action/interaction strategies (media-related, educational, interactive, and platform management strategies), and four groups of consequences (cognitive, attitudinal, behavioral, and social outcomes). The core category identified was "digital tax socialization based on trust, interaction, and persuasion among Generation Z." The findings indicate that effective digital tax socialization for Generation Z requires a transition from coercion-oriented approaches toward interactive approaches grounded in the three pillars of trust, interaction, and persuasion. Practical recommendations were proposed across five dimensions: strategic, content-related, technical–infrastructural, institutional–structural, and monitoring–evaluation levels.

Keywords: Tax socialization, digital media, Generation Z, grounded theory, voluntary tax compliance.

1. Introduction

Traditional approaches to tax socialization and taxpayer education have undergone profound transformation in recent decades as governments seek more effective mechanisms for fostering voluntary tax compliance, strengthening tax morale, and enhancing citizens' understanding of the social and economic functions of taxation. In contemporary fiscal governance systems,

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taxation is no longer viewed merely as a legal obligation enforced through audits and sanctions; rather, it is increasingly conceptualized as a socially embedded behavior shaped by knowledge, trust, attitudes, values, and perceptions of fairness. Consequently, tax socialization has emerged as a strategic policy instrument through which governments attempt to cultivate a culture of compliance and responsibility among citizens from an early stage of social participation (Sharifzadeh et al., 2023; Sojoudi et al., 2024). The growing complexity of economic systems, increasing demands for public accountability, and the need for sustainable governmental revenues have further elevated the importance of effective tax socialization as a component of modern fiscal governance (Jafari, 2024; Saint Akadiri et al., 2026).

At the same time, the rapid expansion of digital technologies has fundamentally altered communication patterns between governments and citizens. Digital media platforms have become dominant channels for information dissemination, social interaction, opinion formation, and behavioral influence. Traditional one-way communication models based on official announcements and formal educational campaigns are increasingly ineffective among younger generations who are accustomed to interactive, personalized, and participatory forms of communication. The digital transformation of public administration has therefore created new opportunities for governments to engage citizens through social media, digital platforms, and interactive communication tools designed to promote public awareness and participation in fiscal matters (Agustina et al., 2024; Nasir, 2025). Recent evidence suggests that digital tax socialization initiatives can positively influence tax awareness, taxpayer motivation, and compliance behavior when communication strategies are aligned with the preferences and expectations of digitally connected populations (Frecky & Waluyo, 2025; Putra et al., 2024).

Among contemporary demographic groups, Generation Z occupies a particularly significant position in discussions of digital governance and tax socialization. Commonly defined as individuals born into an era characterized by widespread internet access, mobile technologies, and social media ecosystems, Generation Z represents the first truly digital-native generation. Unlike previous generations, members of Generation Z have developed their identities, social relationships, and information-processing habits within digital environments. Their expectations regarding communication, transparency, responsiveness, and institutional accountability differ substantially from those of older generations. Consequently, conventional educational and awareness-raising approaches often fail to resonate with this cohort (Grosu, 2026; Moshtaq et al., 2025). Studies examining generational differences have consistently demonstrated that Generation Z exhibits stronger preferences for interactive engagement, experiential learning, personalized content, and digital participation than preceding generations (Pokharel & Maharjan, 2024; Rachmad, 2025).

The characteristics of Generation Z also have important implications for fiscal behavior and tax compliance. Research has shown that tax knowledge, tax literacy, and financial awareness significantly influence compliance intentions among younger taxpayers. Individuals who understand the role of taxation in financing public services and promoting societal development are generally more likely to demonstrate positive attitudes toward tax compliance (Hidayati & Utami, 2024; Putri et al., 2023). Tax literacy is particularly important among Generation Z because this generation is entering the workforce and becoming increasingly integrated into formal economic systems. As young individuals transition into taxpayers, their perceptions of taxation, government legitimacy, and institutional trust may significantly influence future compliance behavior (Aswat, 2025). Accordingly, several scholars have argued that strengthening tax literacy among younger generations should be regarded as a strategic investment in long-term fiscal sustainability and economic development (Cahayani et al., 2025; Zega et al., 2024).

Digital media have emerged as one of the most influential mechanisms through which tax-related information can be communicated to younger populations. Platforms such as Instagram, TikTok, YouTube, and other social networking services provide governments and public institutions with unprecedented opportunities to reach audiences through engaging, interactive, and visually appealing content. Research has demonstrated that social media-based tax education programs can increase awareness of tax obligations, improve perceptions of taxation, and strengthen tax morale among younger citizens (Dewanti et al., 2025; Tomy & Nofitasari, 2025). Moreover, social media engagement can contribute to the development of collective norms and social influences that encourage compliant behavior. Through mechanisms such as peer interaction, content sharing, storytelling, and influencer participation, digital platforms can transform tax communication from a passive informational process into an active social experience (Rahmawati et al., 2025; Rinaldi et al., 2025).

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The relationship between social media and tax compliance, however, is not straightforward. While digital platforms facilitate information dissemination and public engagement, they also expose users to misinformation, conflicting narratives, and skepticism toward governmental institutions. The effectiveness of digital tax socialization therefore depends not only on technological accessibility but also on broader social and psychological factors such as trust, perceived fairness, and institutional legitimacy (Egba et al., 2026; Utami et al., 2025). In this regard, trust has emerged as a critical determinant of successful public communication. Citizens are more likely to accept and internalize tax-related messages when they perceive governmental institutions as transparent, accountable, and fair. Conversely, institutional distrust can significantly reduce the effectiveness of even the most sophisticated digital communication strategies (Eneome et al., 2026; Rahmawati et al., 2025).

Another important dimension concerns tax morale, which refers to individuals' intrinsic motivation to comply with tax obligations. Tax morale is influenced by social norms, perceptions of justice, civic responsibility, and confidence in public institutions. Recent studies indicate that social media engagement can indirectly influence tax compliance by strengthening tax morale and fostering positive attitudes toward public contributions (Rahmawati et al., 2025; Rinaldi et al., 2025). Furthermore, generational analyses suggest that Generation Z places substantial emphasis on ethical considerations, social responsibility, and transparency when evaluating governmental actions. Consequently, digital tax socialization efforts that highlight the societal benefits of taxation and demonstrate the responsible use of tax revenues may be particularly effective among younger audiences (Ciziceno, 2024; Garing et al., 2024).

The effectiveness of digital communication among Generation Z is also closely related to media literacy and digital identity formation. As digital natives, members of Generation Z consume large volumes of information from diverse online sources and actively participate in digital communities. Their capacity to evaluate information critically and distinguish credible sources from misinformation influences how they respond to governmental communication initiatives (Liventsova et al., 2024). Simultaneously, digital environments play an important role in shaping individual identities, values, and attitudes toward social institutions. Political and civic socialization processes increasingly occur through online interactions, making digital media a crucial arena for cultivating attitudes toward taxation and public responsibility (Maev, 2024). These developments suggest that tax socialization strategies must move beyond traditional information transmission models and instead focus on meaningful engagement, dialogue, and trust-building.

The growing influence of social media on Generation Z behavior has encouraged policymakers and scholars to explore innovative communication approaches capable of enhancing engagement and participation. Interactive communication tools, influencer partnerships, storytelling techniques, gamification, and user-generated content have been identified as promising mechanisms for attracting the attention of younger audiences and increasing message effectiveness (Seyfi et al., 2023; Stylos & Vassiliadis, 2025). Such approaches align with Generation Z's preference for experiential and participatory learning environments while simultaneously creating opportunities for dialogue between institutions and citizens. Research further indicates that digital engagement strategies can strengthen social identification, foster community participation, and promote behavior change when implemented within trusted communication ecosystems (Rahmawati et al., 2023; Setiawan & Arwani, 2023).

Despite increasing scholarly attention to digital taxation, tax literacy, and social media communication, important gaps remain in the existing literature. Most previous studies have focused on the direct relationships between tax knowledge, tax socialization, and taxpayer compliance, often employing quantitative methodologies and examining compliance outcomes in isolation (Meylita et al., 2025; Parso & Darmawan, 2023). Relatively limited attention has been devoted to understanding the underlying processes through which digital tax socialization influences the attitudes and behaviors of Generation Z. In particular, there is insufficient knowledge regarding the interaction of contextual factors, institutional conditions, communication strategies, and generational characteristics that collectively shape the effectiveness of digital tax socialization. Existing research also lacks comprehensive theoretical models capable of explaining how trust, interaction, persuasion, and digital engagement combine to influence tax-related attitudes and behaviors among younger generations (Bakar et al., 2023; Nasir, 2025).

These limitations are particularly relevant in the context of Iran, where fiscal governance faces increasing pressure to strengthen voluntary tax compliance, diversify public revenues, and reduce dependence on oil-based income sources.

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Simultaneously, Iranian Generation Z represents one of the most digitally connected and socially engaged cohorts in the country, making it essential to understand how digital communication strategies can effectively promote tax awareness, trust, and compliance. Given the contextual specificity of cultural values, institutional structures, and communication environments, a qualitative and theory-generating approach is necessary to capture the complexity of this phenomenon and develop a contextually grounded explanatory model (Jafari, 2024; Sharifzadeh et al., 2023).

Therefore, the aim of the present study was to develop a grounded theory model explaining the effectiveness of digital tax socialization among Generation Z by identifying the causal conditions, contextual factors, intervening conditions, interaction strategies, and outcomes associated with trust-based, interactive, and persuasive digital tax communication.

2. Methods and Materials

The present study was conducted with the aim of designing a model for the effectiveness of tax socialization through digital media among Generation Z, using a qualitative approach and the framework of systematic grounded theory (Strauss & Corbin, 1998). The choice of this methodology was based on the exploratory, interpretive, and context-dependent nature of the phenomenon under study; digital tax socialization, as an emerging, multidimensional phenomenon deeply dependent on the cultural, institutional, technological, and generational context of Iranian society, cannot be fully explained through pre-existing theoretical frameworks and therefore requires the direct extraction of concepts, categories, and relationships among them from field data. Accordingly, data collection and data analysis were conducted simultaneously using theoretical sampling. The study participants consisted of 25 experts and key actors in five specialized fields: tax policymaking, digital communications and social media, financial education and economic culture, professional actors in the digital domain, and researchers in generational studies and the economic behavior of Generation Z. They were selected through a combination of theoretical sampling and purposive snowball sampling. The data collection instrument was in-depth semi-structured interviews, conducted based on an interview guide developed from a systematic review of the literature and relevant prior studies. The interviews were conducted face-to-face in Tehran from December 2025 to April 2026. The interviews continued until theoretical saturation was achieved, and each interview lasted between 45 and 90 minutes. All interviews were recorded after obtaining the participants' informed consent and were then transcribed verbatim. To ensure systematic data management and enhance analytical accuracy, MAXQDA software was used to organize, code, and visualize conceptual relationships.

3. Findings and Results

The statistical population in the qualitative phase of this study included a range of experts, specialists, and key actors who were directly or indirectly involved in the process of tax socialization in the context of digital media or possessed specialized knowledge and experience in this field.

Table 1. Descriptive Characteristics of the Interview Participants

Organizational/Professional Position	Experience (Years)	Field of Study	Type of Organization/Field of Activity	Educational Degree
Director General of Tax Education and Culture-Building	18	Economics	Iranian National Tax Administration	PhD
Senior Tax Affairs Expert	12	Accounting	Iranian National Tax Administration	Master's degree
Tax Policy Consultant	20	Public Administration	Ministry of Economic Affairs and Finance	PhD
Faculty Member in Digital Communications	14	Communications	University	Master's degree
Social Media Researcher	16	Media Management	University	PhD
Digital Campaign Manager	10	Marketing Management	Digital Marketing Company	Master's degree
Content Production Manager	8	Information Technology	Content Platform	Master's degree
Financial Literacy Researcher	15	Economics	University	PhD
Financial Education Expert	11	Educational Management	Educational Institute	Master's degree
Generational Studies Researcher	13	Sociology	University	PhD

As shown in the table above, the composition of participants in the qualitative phase of the study was designed to provide a multidimensional and in-depth coverage of the phenomenon of "tax socialization through digital media with a focus on

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Generation Z." In this regard, efforts were made to select participants from a diverse range of specialized fields, including tax policymaking, digital communications, financial education, information technology, media, and generational studies, so that, on the one hand, the conceptual richness of the data would be ensured and, on the other hand, the phenomenon could be analyzed in its real and interdisciplinary context. In terms of educational level, a considerable proportion of the participants held PhD degrees, while the remaining participants held master's degrees and had substantial professional experience. This indicates the high level of specialized knowledge and analytical capacity among the participants, which played an important role in improving the quality of the qualitative data and enhancing the credibility of the findings.

The analysis of data obtained from in-depth interviews with 25 experts and key actors in five specialized fields—tax policymaking, digital communications, financial education, digital actors, and generational studies—led to the extraction of 11 main categories and 42 subcategories. These categories were organized within the paradigmatic model of grounded theory, including causal conditions, contextual conditions, intervening conditions, the central phenomenon, action and interaction strategies, interactional processes, and consequences. Table 2 presents an example of the open coding process, including initial concepts, subcategories, and main categories.

Table 2. Sample of the Open Coding Process: Initial Concepts, Subcategories, and Main Categories

Sample Quotation	Initial Concepts	Subcategory	Main Category
"Traditional models of tax education are fundamentally ineffective for Generation Z because this generation needs interaction and experience."	One-way communication, unattractive content, generational gap	Ineffectiveness of traditional approaches	Causal conditions
"If we connect taxation with real-life stories, it becomes much more believable."	Use of real stories, human-centered narratives	Narrativization and persuasion	Characteristics of digital media
"The first question this generation asks is where tax revenues are spent."	Sensitivity to where taxes are spent, demand for accountability	Demand for transparency	Generational characteristics of Generation Z
"If there is no trust, no persuasive message will be effective."	Weak trust in government, doubts about justice	Institutional distrust	Intervening conditions
"Influencers can serve as a communication bridge between the government and Generation Z."	Use of trusted figures	Use of influencers	Communication and media strategies
"The ideal situation is for individuals to pay taxes voluntarily."	Self-initiated tax payment	Voluntary compliance	Behavioral consequences

At the axial coding stage, the extracted categories were organized within the paradigmatic model of Strauss and Corbin. Table 3 presents the final structure of this model, including the paradigmatic components, main categories, and key subcategories.

Table 3. Paradigmatic Model Derived from Axial Coding

Key Subcategories	Main Categories	Paradigmatic Component
One-way communication, generational gap, declining authority of official media, need for sustainable revenue	Ineffectiveness of traditional methods, necessity of voluntary compliance, transformation of communication patterns, requirements of fiscal governance	Causal conditions
Short attention span, participatory orientation, tax awareness, fairness, accountability, social norms	Generation Z characteristics, financial literacy, perceived justice, institutional transparency, digital infrastructure, general tax culture	Contextual conditions
Distrust of the government, technical language, contradictory messages, system disruptions, misinformation	Institutional distrust, message complexity, institutional inconsistency, negative user experience, media distrust, cultural resistance	Intervening conditions
Formation of tax attitudes, internalization of tax values, citizen–government digital interaction	Effectiveness of digital tax socialization among Generation Z	Central phenomenon
Influencers, narrativization, gamification, simplification of concepts, responsiveness, user data analytics	Media strategies, educational strategies, interactive strategies, digital platform management	Action and interaction strategies
Likes, comments, sharing, analysis of opinions, viral dissemination, social conversations	User participation, feedback collection, social networking, discourse formation	Interactional processes
Increased awareness, attitude change, voluntary compliance, responsibility, strengthening of social capital	Cognitive consequences, attitudinal consequences, behavioral consequences, social consequences	Consequences

At the selective coding stage, the core category of the study was identified as "digital tax socialization based on trust, interaction, and persuasion among Generation Z." This core category has five main characteristics: conceptual comprehensiveness, covering cognitive, attitudinal, behavioral, and social dimensions; extensive connection with other

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categories; capacity to explain the why and how of the phenomenon; flexibility in adapting to different institutional and cultural conditions; and dynamism, emphasizing an interactive and continuous process. The final model of the study indicates that digital tax socialization is a multilevel and dynamic process formed through the complex interaction among causal, contextual, and strategic factors. In this model, "interaction," "trust," and "persuasion" are identified as the three fundamental pillars of the central process, playing a decisive role in transforming tax messages into actual behaviors. Intervening conditions, such as institutional distrust, message complexity, and institutional inconsistency, can weaken the effectiveness of strategies, whereas appropriate contextual conditions, such as transparency, perceived justice, and digital infrastructure, provide the necessary foundation for the success of the process.

Table 4. Final Paradigmatic Model of the Study

Role in the Model	Components	Model Level
Creating the necessity for the emergence of the phenomenon	Ineffectiveness of traditional methods, transformation of communications, governance requirements	Input (causal)
Determining the conditions for realization	Generation Z characteristics, financial literacy, transparency, justice	Context (contextual)
Strengthening or weakening the process	Distrust, complexity, inconsistency	Moderator
Operational core of the model	Digital interaction, persuasion, trust-building	Central process
Final results of the model	Awareness, attitude, behavior, social capital	Output (consequences)

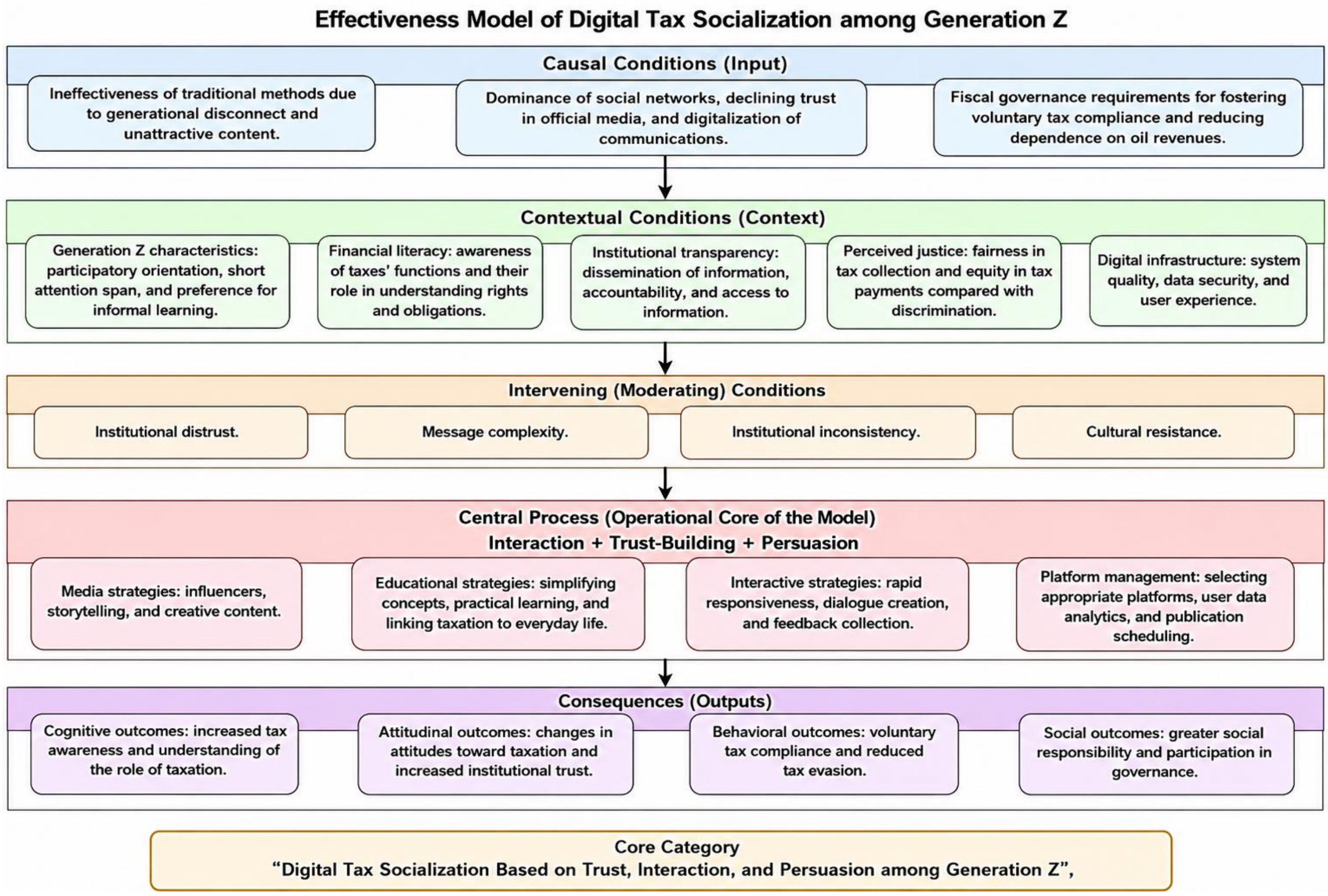

Figure 1. Schematic representation of the qualitative findings of the study.

The findings obtained from the analysis of qualitative data indicate that tax socialization in the context of digital media is not a linear process merely based on information transmission; rather, it is a complex, multilevel phenomenon grounded in dynamic interactions among institutional structures, technological contexts, and generational characteristics. Generation Z, as the central actor in this phenomenon, enters the field with characteristics distinct from previous generations, including digital orientation, participatory orientation, and sensitivity to transparency and justice. Digital media function not merely as tools for message transmission but as a "space for social interaction" in which meanings are constructed, reproduced, and shared. In response to these conditions, tax institutions adopt a set of action and interaction strategies based on the three fundamental

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pillars of "interaction," "trust-building," and "persuasion," which ultimately lead to cognitive consequences, including increased awareness; attitudinal consequences, including attitude change and increased trust; behavioral consequences, including voluntary compliance and reduced tax evasion; and social consequences, including responsibility and the strengthening of social capital.

4. Discussion and Conclusion

The findings of the present study led to the development of a grounded theory model explaining the effectiveness of digital tax socialization among Generation Z through the interconnected mechanisms of trust, interaction, and persuasion. The model revealed that digital tax socialization is not merely an information dissemination process but rather a dynamic and multidimensional social phenomenon shaped by the interaction of causal, contextual, and intervening conditions. The findings identified the ineffectiveness of traditional tax education approaches, transformations in communication patterns, the need for voluntary tax compliance, and fiscal governance requirements as the principal causal conditions driving the emergence of digital tax socialization. These findings are consistent with previous studies demonstrating that conventional tax education strategies have become increasingly ineffective in digitally connected societies, particularly among younger generations whose communication preferences are fundamentally different from those of older cohorts (Bakar et al., 2023; Nasir, 2025). The growing reliance on digital communication platforms and the declining influence of traditional media have transformed the manner in which citizens acquire information and form attitudes toward public institutions, including tax authorities (Dewanti et al., 2025; Eneome et al., 2026).

A major finding of the study was the central role of Generation Z characteristics in shaping the effectiveness of tax socialization efforts. Participants consistently emphasized that Generation Z possesses distinctive features, including digital orientation, participatory expectations, short attention spans, and strong demands for transparency and accountability. These findings align closely with research demonstrating that Generation Z differs substantially from previous generations in terms of information consumption, learning preferences, and engagement behaviors (Grosu, 2026; Moshtaq et al., 2025). Similarly, studies on Generation Z consumers and citizens have shown that this generation prefers interactive and experience-based communication rather than passive reception of information (Pokharel & Maharjan, 2024; Rachmad, 2025). The present findings therefore reinforce the argument that tax authorities must redesign communication strategies according to the expectations of digital-native audiences rather than relying on traditional top-down approaches.

Another important finding concerns the significance of financial literacy and tax literacy as contextual conditions influencing digital tax socialization. Participants emphasized that awareness of tax functions, public expenditures, and civic responsibilities constitutes a necessary foundation for effective tax-related behavior. This finding is strongly supported by previous empirical studies indicating that tax knowledge and financial literacy significantly enhance taxpayer compliance, particularly among younger populations (Hidayati & Utami, 2024; Putri et al., 2023). Research focusing specifically on Generation Z has likewise demonstrated that tax literacy contributes to positive attitudes toward taxation and greater willingness to fulfill tax obligations voluntarily (Aswat, 2025). Furthermore, studies examining educational interventions among young taxpayers have reported that enhanced tax awareness can serve as a long-term investment in the development of compliance culture and responsible citizenship (Cahayani et al., 2025; Zega et al., 2024). The present study extends these findings by showing that financial literacy operates not only as a predictor of compliance but also as a critical contextual factor that enables the effectiveness of digital communication strategies.

The findings also identified institutional transparency and perceived justice as fundamental contextual conditions supporting successful digital tax socialization. Participants repeatedly emphasized that Generation Z seeks clear evidence regarding how tax revenues are collected, allocated, and utilized. This result is consistent with theoretical and empirical studies indicating that perceptions of fairness and transparency are among the strongest determinants of tax morale and voluntary compliance (Sharifzadeh et al., 2023; Sojoudi et al., 2024). Previous research has demonstrated that individuals are more likely to comply with tax obligations when they perceive tax systems as equitable and government institutions as accountable (Rahmawati et al., 2025; Utami et al., 2025). The findings further suggest that transparency serves as a mechanism for strengthening trust, thereby increasing the persuasiveness of tax-related communication. This observation corresponds with research in digital

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governance showing that transparent communication enhances institutional legitimacy and citizen engagement in public affairs (Egba et al., 2026).

One of the most significant contributions of the present study is the identification of institutional distrust as a major intervening condition capable of weakening the effectiveness of digital tax socialization initiatives. Participants consistently argued that persuasive tax messages lose effectiveness when citizens lack trust in governmental institutions. This finding corresponds closely with studies emphasizing the role of trust as a prerequisite for effective governance and public communication (Egba et al., 2026; Eneome et al., 2026). In digital environments, where users are exposed to diverse and often contradictory sources of information, institutional trust becomes particularly important. The present findings therefore support existing evidence suggesting that trust functions as a mediator between governmental communication efforts and citizens' behavioral responses (Rahmawati et al., 2025; Rinaldi et al., 2025). In practical terms, this means that even highly sophisticated digital campaigns may fail if broader concerns regarding transparency, fairness, and accountability remain unresolved.

The study also identified message complexity, institutional inconsistency, media distrust, and cultural resistance as additional barriers to effective tax socialization. These findings suggest that the success of digital communication strategies depends not only on technological capabilities but also on message design and organizational coherence. Similar conclusions have been reported in previous research examining taxpayer education and compliance behavior, where overly technical language and inconsistent communication were found to reduce engagement and understanding among taxpayers (Frecky & Waluyo, 2025; Parso & Darmawan, 2023). For Generation Z, whose information consumption patterns are characterized by rapid processing and preference for concise content, excessive complexity may significantly reduce communication effectiveness (Liventsova et al., 2024; Moshtaq et al., 2025). The present findings therefore highlight the importance of simplifying tax concepts and communicating them through accessible and relatable formats.

The central process identified in the model—interaction, trust-building, and persuasion—represents one of the most theoretically important findings of the study. Rather than viewing tax socialization as a one-way transmission of information, participants described it as a continuous and interactive process involving dialogue, responsiveness, and relationship building. This finding supports contemporary theories of digital engagement, which emphasize participation and co-creation as key mechanisms of behavioral influence (Maev, 2024; Seyfi et al., 2023). It also aligns with studies demonstrating that social media platforms facilitate interactive communication and enable governments to engage citizens in more meaningful ways (Rahmawati et al., 2023; Setiawan & Arwani, 2023). The prominence of interaction within the present model suggests that future tax communication strategies should prioritize two-way engagement rather than relying solely on informational campaigns.

The findings further revealed that media strategies such as storytelling, influencer utilization, and creative content development play an essential role in enhancing persuasion among Generation Z. This result is consistent with previous research showing that social media influencers and narrative-based communication increase message credibility and engagement among younger audiences (Dewanti et al., 2025; Tomy & Nofitasari, 2025). Storytelling allows abstract tax concepts to be connected with everyday experiences, thereby facilitating understanding and emotional engagement. Similarly, influencer-based communication can reduce psychological distance between governmental institutions and young citizens by presenting information through trusted and familiar figures (Rahmawati et al., 2023; Setiawan & Arwani, 2023). The findings therefore suggest that persuasive tax communication requires not only accurate information but also compelling and relatable delivery methods.

Educational strategies, including concept simplification, practical learning approaches, and the connection of taxation to everyday life, also emerged as critical components of effective tax socialization. These findings are consistent with research indicating that educational interventions become more effective when learners can relate abstract concepts to concrete experiences (Bakar et al., 2023; Zega et al., 2024). For Generation Z, whose learning preferences emphasize experiential and interactive engagement, traditional lecture-based educational models may be less effective than digital and application-oriented approaches (Hidayati & Utami, 2024; Rachmad, 2025). Furthermore, the study identified platform management strategies, including user analytics, appropriate platform selection, and publication scheduling, as important mechanisms for maximizing

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communication effectiveness. These findings correspond with recent evidence suggesting that successful digital communication requires strategic alignment between message content, platform characteristics, and audience behavior (Nasir, 2025; Utami et al., 2025).

The consequences identified in the model further support the multidimensional nature of digital tax socialization. Participants described outcomes extending beyond tax compliance to include increased awareness, positive attitude formation, enhanced institutional trust, stronger civic responsibility, and greater social participation. These findings are consistent with previous research demonstrating that tax socialization influences cognitive, attitudinal, behavioral, and social dimensions simultaneously (Agustina et al., 2024; Putra et al., 2024). The identification of social capital enhancement as an outcome is particularly noteworthy because it suggests that effective tax communication contributes not only to fiscal objectives but also to broader societal goals such as citizen engagement and governance participation. This observation aligns with studies highlighting the relationship between social media engagement, civic responsibility, and collective action among Generation Z (Ciziceno, 2024; Seyfi et al., 2023).

Overall, the present study contributes to the literature by proposing an integrated explanatory model demonstrating that the effectiveness of digital tax socialization among Generation Z depends on the interaction of contextual factors, institutional conditions, communication strategies, and behavioral processes. The model advances existing knowledge by positioning trust, interaction, and persuasion as the three foundational pillars through which digital communication can transform tax awareness into voluntary compliance and social responsibility. The findings further suggest that effective tax socialization is fundamentally a relational process that requires continuous engagement between citizens and institutions rather than isolated informational interventions.

The present study has several limitations. First, the research employed a qualitative grounded theory design and relied on the perspectives of a limited number of experts and key stakeholders, which may restrict the generalizability of the findings to broader populations. Second, data collection was conducted within a specific national and cultural context, meaning that the identified relationships may not fully reflect the experiences of Generation Z in other countries. Third, the study focused primarily on expert perceptions rather than directly examining the experiences and behaviors of Generation Z taxpayers themselves. Finally, because digital communication technologies evolve rapidly, some contextual conditions identified in the study may change over time.

Future research should examine the proposed model quantitatively and test the relationships among the identified categories using large-scale survey data. Comparative studies across different countries and cultural settings would help determine the extent to which the findings are context-specific or universally applicable. Researchers may also investigate differences among subgroups within Generation Z based on demographic, socioeconomic, and educational characteristics. Longitudinal studies could provide valuable insights into how trust, interaction, and persuasion influence tax attitudes and compliance behavior over time. In addition, future studies may explore the effectiveness of specific digital communication tools such as artificial intelligence, gamification platforms, and influencer-based campaigns in promoting tax awareness and compliance.

From a practical perspective, tax authorities should prioritize trust-building as the foundation of all digital communication initiatives. Communication strategies should emphasize transparency, accountability, and clear explanations regarding the use of public revenues. Digital content should be designed in a concise, interactive, and visually engaging manner that reflects the communication preferences of Generation Z. Educational programs should focus on enhancing tax literacy through practical examples and real-life applications rather than relying solely on formal instruction. Government agencies should also leverage social media influencers, storytelling techniques, and participatory communication approaches to strengthen engagement and message credibility. Finally, institutions should continuously monitor user feedback, adapt communication strategies to evolving digital behaviors, and establish long-term mechanisms for meaningful dialogue between citizens and tax authorities.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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