

How Does Tax Social Marketing Influence Tax Compliance? Evidence from Non-Employee Individual Taxpayers: The Mediating Role of Attitude Toward Tax Compliance

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ABSTRACT: Tax compliance among non-employee individual taxpayers remains a challenge, highlighting the need for more effective tax social marketing strategies. This study examines the effect of tax social marketing on tax compliance through the mediating role of attitude toward tax compliance among non-employee individual taxpayers in Palembang, Indonesia. A quantitative survey was conducted using purposive sampling with 126 valid responses. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The results indicate that tax social marketing has a significant positive effect on attitude toward tax compliance. Attitude toward tax compliance, in turn, has a significant positive effect on tax compliance. However, tax social marketing has no significant direct effect on tax compliance, indicating that attitude toward tax compliance fully mediates the relationship between tax social marketing and tax compliance. Overall, the evidence suggests that tax social marketing promotes voluntary tax compliance not through a direct behavioral effect, but by first fostering positive attitudes toward tax compliance, which subsequently encourage voluntary compliance. This underscores that the effectiveness of tax social marketing lies not merely in disseminating tax-related information, but in shaping taxpayers' positive attitudes toward tax compliance. Furthermore, this study provides empirical support for the application of Social Marketing Theory and the Theory of Planned Behavior by demonstrating that attitude toward tax compliance serves as the key psychological mechanism through which tax social marketing influences voluntary tax compliance among non-employee individual taxpayers.

KEYWORDS: Social Marketing, Tax Social Marketing, Tax Education, Tax Compliance, Attitude Toward Tax Compliance, Non-Employee Individual Taxpayers, Theory of Planned Behaviour

INTRODUCTION

Tax revenue constitutes one of the primary sources of government income and plays a crucial role in financing public expenditure and supporting national development. In Indonesia, the self-assessment system places taxpayers at the center of tax administration by requiring them to calculate, pay, and report their own tax obligations. Under this system, voluntary compliance becomes essential to ensure the effectiveness of tax collection. However, achieving and maintaining high levels of tax compliance remains a persistent challenge, particularly among non-employee individual taxpayers who are responsible for fulfilling their tax obligations independently.

Compared with employee taxpayers, non-employee individual taxpayers generally face more complex tax responsibilities. They are required to maintain records of their income, calculate tax liabilities, generate billing codes, make tax payments, and submit annual tax returns without direct withholding mechanisms. Such conditions may increase the likelihood of errors, non-compliance, or delays in fulfilling tax obligations. Therefore, encouraging tax compliance among this group requires not only regulatory enforcement but also effective educational and communication strategies capable of fostering positive perceptions and attitudes toward taxation.

In public sector organizations, social marketing has increasingly been adopted as a strategy to encourage voluntary behavioral change through education and persuasive communication rather than coercive enforcement. To address this challenge, the Directorate General of Taxes (DGT) has implemented various tax education and communication initiatives aimed at improving taxpayers' awareness and compliance. These initiatives include tax education programs, social media campaigns, webinars, tax classes, official websites, and other outreach activities. From a social marketing perspective, such initiatives represent efforts to

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influence socially desirable behaviors through communication strategies designed to benefit both individuals and society (Kotler & Zaltman, 1971; Andreasen, 1995). In this study, these initiatives are conceptualized as tax social marketing and operationalized through the Social Marketing Mix (product, price, place, and promotion), which provides a framework for designing educational and communication interventions that encourage voluntary tax compliance. Accordingly, social marketing extends beyond information dissemination by seeking to shape knowledge, attitudes, and behavioral change through the application of marketing principles to social issues (Lee & Kotler, 2019).

Previous research has produced mixed evidence regarding the effectiveness of tax education and communication initiatives in improving tax compliance. Some studies suggest that educational campaigns encourage taxpayers to comply voluntarily. For instance, Mascagni et al. (2024) showed that taxpayer education programs improved compliance by reducing compliance barriers and strengthening taxpayers' understanding of their tax obligations. Likewise, Kurnia and Khomsiyah (2023) reported that digital services, social media exposure, and tax knowledge were associated with higher compliance among younger taxpayers.

Nevertheless, other studies indicate that greater exposure to tax information does not always lead directly to compliant behavior. Although education and communication may increase awareness and understanding, these improvements do not necessarily translate into immediate behavioral change. This inconsistency suggests that the influence of tax social marketing may occur indirectly through taxpayers' internal psychological processes rather than through a direct behavioral response.

The Theory of Planned Behavior (TPB) (Ajzen, 1991) offers a theoretical explanation for this process. TPB proposes that behavior is shaped by attitude, subjective norms, and perceived behavioral control. Among the three determinants, attitude reflects an individual's overall evaluation of performing a particular behavior and is expected to influence subsequent behavioral decisions. In the taxation context, taxpayers who perceive tax compliance as beneficial, important, and socially responsible are more likely to fulfill their tax obligations. Accordingly, attitude is expected to function as an important mechanism through which tax social marketing influences tax compliance.

Compared with previous studies that mainly emphasized tax knowledge, tax sanctions, or service quality, the present study adopts a social marketing perspective. It conceptualizes tax education and communication programs implemented by the Directorate General of Taxes (DGT) as tax social marketing strategies. Rather than viewing these initiatives simply as channels for disseminating information, they are regarded as strategic interventions designed to influence taxpayers' attitudes and encourage voluntary tax compliance.

Despite extensive research on tax compliance, relatively little attention has been given to the mediating role of attitude in explaining how tax social marketing affects compliance behavior, particularly among non-employee individual taxpayers. Existing studies have largely focused on the direct effects of tax education, communication, or awareness, leaving the underlying psychological mechanism insufficiently explored. In addition, empirical evidence on non-employee individual taxpayers in Indonesia remains scarce, even though this group has distinctive characteristics and faces different compliance challenges from employee taxpayers.

To address these gaps, this study investigates the influence of tax social marketing on tax compliance among non-employee individual taxpayers in Palembang, Indonesia, while examining the mediating role of attitude toward tax compliance. Tax social marketing is operationalized using the Social Marketing Mix, comprising product, price, place, and promotion, to represent tax education and communication initiatives implemented by the Directorate General of Taxes.

This study contributes to the literature in three ways. First, it broadens the application of Social Marketing Theory within the taxation context by examining tax social marketing among non-employee individual taxpayers. Second, it extends the Theory of Planned Behavior by demonstrating that attitude toward tax compliance explains how tax social marketing translates into compliance behavior. Finally, the findings offer practical insights for tax authorities in designing communication and educational strategies that not only deliver tax information but also cultivate positive taxpayer attitudes that support sustainable voluntary tax compliance.

LITERATURE REVIEW

Social Marketing Theory

Social marketing refers to the application of commercial marketing principles to influence voluntary behavioral change for the benefit of individuals and society rather than commercial profit (Kotler & Zaltman, 1971). Unlike commercial marketing, which focuses on financial outcomes, social marketing aims to promote socially desirable behaviors through communication, education, and behavioral interventions (Andreasen, 1995; Lee & Kotler, 2019). In the taxation context, the Directorate General

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of Taxes (DGT) applies social marketing through taxpayer education, digital campaigns, tax assistance services, and other communication initiatives to encourage voluntary tax compliance.

Consistent with Lee and Kotler (2019), tax social marketing is operationalized using the Social Marketing Mix, comprising product, price, place, and promotion. Product represents the desired behavioral outcome, namely voluntary tax compliance, together with the value taxpayers perceive from complying with their tax obligations. Price represents the psychological, cognitive, and practical barriers perceived by taxpayers when fulfilling their tax obligations. Place refers to the accessibility of tax information and educational services through both physical and digital channels, while promotion encompasses persuasive communication strategies implemented by the Directorate General of Taxes to increase taxpayers' awareness and engagement.

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) proposes that an individual's behavior is primarily driven by behavioral intention, which is shaped by attitude, subjective norms, and perceived behavioral control (Ajzen, 1991). Among these determinants, attitude represents an individual's overall evaluation of a particular behavior as favorable or unfavorable. Communication and educational interventions may shape individuals' behavioral beliefs, which subsequently influence their attitudes toward performing that behavior. In the taxation context, tax social marketing functions as such an intervention by shaping taxpayers' beliefs and evaluations regarding tax compliance. Therefore, attitude is viewed as the key psychological mechanism through which tax social marketing influences tax compliance. In this study, attitude toward tax compliance is operationalized through cognitive, affective, and conative dimensions based on the multidimensional attitude framework developed by Rosenberg and Hovland (1960).

Tax Compliance

Tax compliance refers to taxpayers' willingness to fulfill their tax obligations accurately, completely, and within the required time frame in accordance with applicable tax regulations. Contemporary tax compliance literature emphasizes that voluntary compliance depends not only on enforcement but also on taxpayers' trust in tax authorities and their perceptions of fairness and transparency (Kirchler et al., 2008). Under the Slippery Slope Framework, voluntary compliance is strengthened when taxpayers perceive tax authorities as trustworthy, transparent, and supportive. These factors highlight that voluntary compliance is influenced not only by enforcement mechanisms but also by taxpayers' psychological evaluations of the tax system. Accordingly, communication strategies that foster trust and positive taxpayer attitudes are expected to promote higher levels of tax compliance among non-employee individual taxpayers.

Based on Social Marketing Theory and the Theory of Planned Behavior, the proposed research framework is presented below.

Research Framework

Drawing on Social Marketing Theory and the Theory of Planned Behavior, this study proposes that tax social marketing influences tax compliance both directly and indirectly through taxpayers' attitudes toward tax compliance. Accordingly, attitude toward tax compliance is hypothesized to mediate the relationship between tax social marketing and tax compliance.

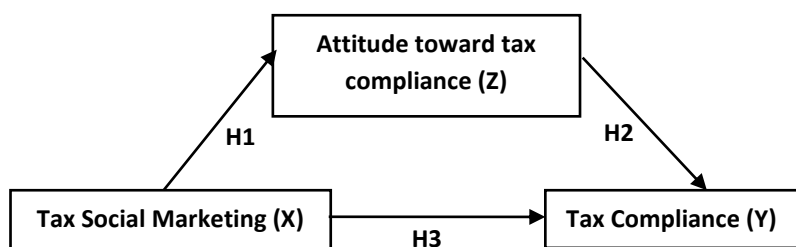


Figure 1. Conceptual Framework

H4: The mediating role of attitude toward tax compliance

HYPHOTHESIS

Based on the literature reviewed above, this study develops four hypotheses to examine the relationships among tax social marketing, attitude toward tax compliance, and tax compliance. The proposed hypotheses are presented as follows.

Social Marketing Theory suggests that communication strategies are designed not only to disseminate information but also to influence individuals' beliefs, perceptions, and attitudes toward socially desirable behavior (Kotler & Zaltman, 1971; Lee & Kotler, 2019). In the taxation context, tax education, digital campaigns, taxpayer assistance, and other communication initiatives implemented by the Directorate General of Taxes are expected to strengthen taxpayers' positive evaluations of tax compliance. Empirical evidence supports this relationship. Utami et al. (2025), Syahrial and Harefa (2025), Hanif et al. (2025), and Hidayati

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and Sanulika (2024) found that tax education and communication significantly improve taxpayers' attitudes by enhancing message credibility, increasing tax awareness, and providing relevant information. Therefore, the following hypothesis is proposed:

H1: Tax social marketing has a positive effect on attitude toward tax compliance.

According to the Theory of Planned Behavior (Ajzen, 1991), attitude reflects an individual's positive or negative evaluation of performing a particular behavior and serves as one of the main determinants of actual behavior. Taxpayers who perceive tax compliance as beneficial, important, and socially responsible are more likely to fulfill their tax obligations voluntarily. Previous studies by Hanum et al. (2024), Shaharuddin et al. (2023), Himawan and Widyasari (2021), and Wicaksono et al. (2024) consistently reported that a favorable attitude toward taxation significantly promotes voluntary tax compliance. Accordingly, the following hypothesis is proposed:

H2: Attitude toward tax compliance has a positive effect on tax compliance.

Social marketing aims to encourage behavioral change through communication, education, and behavioral interventions that increase awareness and reduce barriers to action (Lee & Kotler, 2019). In the taxation context, social marketing initiatives are expected to improve taxpayers' compliance by providing accessible information, practical guidance, and continuous communication. Previous studies have shown that tax education, digital services, and social media communication contribute positively to tax compliance (Kurnia & Khomsiyah, 2023; Mascagni et al., 2024; Utami et al., 2025; Handoko, 2023). Therefore, the following hypothesis is proposed:

H3: Tax social marketing has a positive effect on tax compliance.

The Theory of Planned Behavior explains that external interventions influence behavior through internal psychological processes, particularly attitude formation (Ajzen, 1991). In line with this perspective, tax social marketing is expected to influence tax compliance not only directly but also indirectly by fostering a positive attitude toward tax compliance. Hanum et al. (2024) found that taxpayers' attitudes mediated the relationship between tax communication and compliance, while Purwianti et al. (2025) demonstrated that attitude serves as an important psychological mechanism linking external interventions with behavioral outcomes. Based on these theoretical and empirical arguments, the following hypothesis is proposed:

H4: Attitude toward tax compliance mediates the relationship between tax social marketing and tax compliance.

METHODOLOGY

This study employed a quantitative survey design to examine the effect of tax social marketing on tax compliance among non-employee individual taxpayers in Palembang, Indonesia, with attitude toward tax compliance serving as a mediating variable. The study population comprised 35,182 registered non-employee individual taxpayers (DGT, 2024). Using purposive sampling, 126 valid responses were collected through a structured questionnaire with an eight-point semantic differential scale. Respondents were required to be registered non-employee individual taxpayers residing or conducting economic activities in Palembang and to have been exposed to at least one tax social marketing initiative, such as tax education programs or digital tax communication, within the previous year. For descriptive purposes, respondents were also asked to report the frequency of their exposure during the previous three months. The sample size exceeded the minimum requirement for PLS-SEM analysis based on the recommendation of Hair et al. (2022). Tax social marketing was measured using the Social Marketing Mix dimensions (product, price, place, and promotion), while attitude toward tax compliance was assessed through cognitive, affective, and conative dimensions. Tax compliance was measured based on respondents' perceived compliance behavior. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4. The measurement and structural models were evaluated, and hypotheses were tested using the bootstrapping procedure.

RESULTS AND DISCUSSION

A total of 126 valid responses were included in the analysis. The sample was relatively balanced by gender, comprising 66 female respondents (52%) and 60 male respondents (48%). Respondents aged over 35 years constituted the largest age group (34.9%), followed by those aged 26–30 years (30.2%) and 31–35 years (22.2%), indicating that the respondents were predominantly within the productive working-age population.

A bachelor's degree was the most common educational qualification (59%), while entrepreneurs represented the largest occupational group (32%), followed by professionals (21%), individuals with multiple occupations (16%), freelancers (15%), and other occupations (16%). This distribution reflects the diversity of non-employee individual taxpayers in Palembang, encompassing entrepreneurs, professionals, freelancers, and individuals with multiple sources of income.

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Most respondents (60%) had possessed a Tax Identification Number (TIN) for more than three years, suggesting substantial experience in fulfilling their tax obligations. In addition, 76.2% of respondents reported being exposed to tax social marketing activities one to two times during the previous three months. Instagram was the most frequently accessed source of tax-related information, followed by the official DGT website and TikTok, highlighting the increasing role of digital platforms in delivering tax social marketing initiatives to non-employee individual taxpayers (Table 1).

Table 1. Demographic Characteristics of Respondents

Variable	Groups	Frequency	(%)
Gender	Female	66	52
	Male	60	48
Age	18 - 21	4	3.2
	22 - 25	12	9.5
	26 - 30	38	30.2
	31 - 35	28	22.2
	35 and above	44	34.9
Education	High School	19	15
	Diploma	20	16
	Bachelor's	75	59
	Post Graduate	12	10
Occupation	Entrepreneur	40	32
	Professional	26	21
	Freelancer	19	15
	Multiple Occupations	20	16
	Others	21	16
Tax Identification Number (TIN) Ownership	Below 1 year	14	11
	1 – 3 years	29	23
	Above 3 years	75	60
	No TIN	8	6
Tax Social Marketing Exposure (Past Three Months)	1 - 2 times	96	76.2
	3 - 5 times	19	15.1
	More than 5 times	11	8.7

Measurement Model Assessment

The reliability and validity of the measurement model were assessed using indicator loadings, Cronbach's Alpha (CA), Composite Reliability (CR), Average Variance Extracted (AVE), the Fornell-Larcker criterion, and the Heterotrait-Monotrait Ratio (HTMT). The results are presented in Tables 2 and 3.

Table 2. Reliability and Convergent Validity Assessment

Construct	Items	Loading	CA	CR	AVE
Tax Social Marketing (X)	X1-X12	0.723 – 0.868	0.935	0.945	0.610
Attitude (Z)	Z1-Z9	0.758 – 0.901	0.942	0.951	0.683
Taxpayer Compliance (Y)	Y1-Y4	0.860 – 0.925	0.929	0.947	0.817

As presented in Table 2, all measurement indicators achieved satisfactory loading values ranging from 0.723 to 0.925. The AVE values for all constructs exceeded the recommended threshold of 0.50, indicating adequate convergent validity. Likewise, Cronbach's Alpha and Composite Reliability values were above 0.70, confirming satisfactory internal consistency. Overall, these findings demonstrate that the measurement model possesses acceptable reliability and convergent validity (Hair et al., 2022).

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Table 3. Discriminant Validity Assessment

Construct	Taxpayer Compliance (Y)	Tax Social Marketing (X)	Attitude (Z)
Fornell-Larcker Criterion			
Taxpayer Compliance (Y)	0.904		
Tax Social Marketing (X)	0.388	0.781	
Attitude (Z)	0.422	0.811	0.827
Heterotrait-Monotrait Ratio (HTMT)			
Taxpayer Compliance (Y)			
Tax Social Marketing (X)	0.369		
Attitude (Z)	0.406	0.846	

Table 3 summarizes the discriminant validity assessment based on the Fornell-Larcker criterion and the Heterotrait-Monotrait Ratio (HTMT). Fornell-Larcker results indicate that the square root of the AVE for each construct is greater than its correlations with the remaining constructs. In addition, all HTMT values are below the recommended threshold of 0.90, confirming adequate discriminant validity. These results indicate that the three constructs are empirically distinct and adequately capture different conceptual domains within the proposed research model (Hair et al., 2022).

Structural Model Assessment

The structural model was evaluated by examining the coefficient of determination (R^2) and the Standardized Root Mean Square Residual (SRMR). The R^2 values indicate the model's explanatory power, whereas SRMR was used to assess overall model fit. The corresponding results are reported in Table 4.

Table 4. Model Fit and Structural Model Results

Construct / Structural Path	Value	Interpretation
Coefficient of Determination (R^2)		
Attitude (Z)	0,657	Moderate
Taxpayer Compliance (Y)	0,184	Weak
Model Fit		
Standardized Root Mean Squared Residual (SRMR)	0.093	Acceptable

As shown in Table 4, tax social marketing accounted for 65.7% of the variance in attitude toward tax compliance, indicating moderate explanatory power. Meanwhile, tax social marketing and attitude together explained 18.4% of the variance in tax compliance, suggesting relatively limited explanatory power. The SRMR value of 0.093 falls within the acceptable range, indicating that the proposed structural model adequately represents the observed data (Hair et al., 2022). Overall, these findings support the adequacy of the structural model for subsequent hypothesis testing.

Hypothesis Testing

Table 5. Hypothesis Testing Results

Hypothesis	Path	β	t-value	p-value	f2	Decision
H1	X $\rightarrow$ Z	0.811	19.056	0.000	1.915	Supported
H2	Z $\rightarrow$ Y	0.313	2.023	0.043	0.041	Supported
H3	X $\rightarrow$ Y	0.134	0.964	0.335	0.008	Not Supported
H4	X $\rightarrow$ Z $\rightarrow$ Y	0.254	2.001	0.045		Supported

The proposed hypotheses were examined using the bootstrapping procedure in SmartPLS 4. Table 5 reports the estimated path coefficients, t-values, p-values, effect sizes (f^2), and hypothesis testing results.

As reported in Table 5, tax social marketing exerted a strong positive effect on attitude toward tax compliance ($\beta = 0.811$, $t = 19.056$, $p < 0.001$), supporting H1. Attitude toward tax compliance also showed a positive effect on tax compliance ($\beta = 0.313$, $t = 2.023$, $p = 0.043$), providing support for H2. In contrast, the direct relationship between tax social marketing and tax compliance was not statistically significant ($\beta = 0.134$, $t = 0.964$, $p = 0.335$); therefore, H3 was rejected. However, the indirect effect through attitude was significant ($\beta = 0.254$, $t = 2.001$, $p = 0.045$), confirming the mediating role of attitude toward tax compliance and supporting H4.

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DISCUSSION

The empirical findings indicate that tax social marketing plays a significant role in shaping taxpayers' attitudes toward tax compliance. This result suggests that tax education, digital communication, taxpayer assistance, and other communication initiatives implemented by the Directorate General of Taxes contribute to more positive taxpayer attitudes toward tax compliance. Consistent with Social Marketing Theory, these findings support the argument that strategically designed communication initiatives influence beliefs, perceptions, and attitudes before encouraging voluntary behavioral change (Kotler & Zaltman, 1971; Andreasen, 1995). In this study, the social marketing mix, consisting of product, price, place, and promotion, collectively contributes to shaping taxpayers' attitudes toward tax compliance. Taxpayers' attitudes are influenced not only by the content of tax messages, but also by perceived benefits, psychological barriers, accessibility of tax information, and the credibility of communication channels.

These findings are aligned with the Theory of Planned Behavior (Ajzen, 1991), which explains that attitude is formed through individuals' beliefs and evaluations of a particular behavior. In the taxation context, clear, relevant, and accessible tax information may strengthen taxpayers' beliefs that tax compliance is important, beneficial, and socially responsible. This result supports previous studies by Hanum et al. (2024), Utami et al. (2025), Syahrial and Harefa (2025), Hanif et al. (2025), and Hidayati and Sanulika (2024), which found that tax education, communication quality, message credibility, and digital tax campaigns contribute to positive taxpayer attitudes.

The results also confirm that attitude has a significant positive effect on tax compliance. This finding supports the Theory of Planned Behavior, which suggests that positive attitudes toward a behavior encourage individuals to perform that behavior. Taxpayers who perceive tax compliance as beneficial, important, and worthwhile are more likely to voluntarily fulfill their tax obligations. This is particularly relevant for non-employee individual taxpayers, who must calculate, pay, and report their taxes independently. The result is in line with Hanum et al. (2024), Shaharuddin et al. (2023), Himawan and Widyasari (2021), and Wicaksono et al. (2024), who found that positive taxpayer attitudes significantly encourage compliance behavior.

However, the direct effect of tax social marketing on tax compliance was not significant. This suggests that exposure to tax education, campaigns, or digital communication does not automatically lead to compliant behavior. Taxpayers may understand and respond positively to tax messages, but such exposure may not immediately translate into actual actions such as calculating, paying, and reporting taxes. The findings suggest that although respondents generally perceived tax social marketing positively, information exposure alone was insufficient to directly influence compliant behavior. Taxpayers may recognize the benefits of taxation and respond positively to tax campaigns, yet such responses do not automatically translate into actual compliance unless they are accompanied by positive attitudes toward tax compliance.

The insignificant direct effect supports the view that social marketing works through a gradual behavioral change process. This finding supports the proposition that behavioral change is preceded by changes in taxpayers' beliefs, evaluations, and attitudes rather than occurring immediately after exposure to tax-related communication. This finding is consistent with Azizah et al. (2025), Kurnia and Khomsiyah (2023), and Mascagni et al. (2024), who showed that tax education and digital communication do not always directly increase compliance, but may work through changes in knowledge, perception, and internal evaluation.

The most important finding of this study is the significant mediating role of attitude. Tax social marketing significantly influences tax compliance through attitude, while its direct effect on compliance is not significant. The results demonstrate that attitude toward tax compliance functions as the primary psychological mechanism through which tax social marketing influences voluntary tax compliance. In other words, tax social marketing becomes effective when it successfully shapes taxpayers' positive attitudes toward compliance. This finding strengthens the integration of Social Marketing Theory and the Theory of Planned Behavior by showing that external communication strategies influence compliance behavior through internal psychological evaluation.

Overall, these findings advance the understanding of tax compliance behavior by demonstrating that tax social marketing does not directly influence tax compliance but operates through attitude toward tax compliance. The study provides empirical support for integrating Social Marketing Theory with the Theory of Planned Behavior, showing that attitude toward tax compliance functions as the key psychological mechanism through which external communication strategies translate into voluntary tax compliance among non-employee individual taxpayers.

From a practical perspective, these findings suggest that the effectiveness of tax social marketing depends not merely on increasing the volume or frequency of communication, but on its ability to cultivate positive attitudes toward tax compliance. Tax authorities should therefore design communication strategies that emphasize the benefits of taxation, reduce perceived complexity and psychological barriers, strengthen trust in tax administration, and provide accessible and credible tax

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information. Such strategies are expected to foster voluntary tax compliance by influencing taxpayers' internal evaluations rather than relying solely on information dissemination.

CONCLUSIONS

This research investigated the role of tax social marketing in promoting tax compliance among non-employee individual taxpayers in Palembang, Indonesia, while considering attitude toward tax compliance as a mediating mechanism. The results indicate that tax social marketing significantly strengthens taxpayers' attitudes, and favorable attitudes subsequently enhance tax compliance. However, no significant direct relationship was found between tax social marketing and tax compliance. Instead, its effect is transmitted indirectly through attitude toward tax compliance, demonstrating that taxpayers' psychological evaluations are essential for translating tax social marketing into voluntary tax compliance. Overall, this study demonstrates that the effectiveness of tax social marketing depends not on communication alone, but on its ability to cultivate positive attitudes toward tax compliance. By providing empirical evidence for the integration of Social Marketing Theory and the Theory of Planned Behavior, this study confirms that attitude toward tax compliance functions as the key psychological mechanism linking tax social marketing to voluntary tax compliance among non-employee individual taxpayers. From a practical perspective, the findings suggest that tax authorities should prioritize communication strategies that shape taxpayers' attitudes rather than merely increasing the dissemination of tax-related information.

LIMITATIONS AND FUTURE RESEARCH

This research has several limitations that should be considered when interpreting the findings. First, the analysis focused exclusively on non-employee individual taxpayers in Palembang, limiting the extent to which the findings can be generalized to other regions in Indonesia. Second, this study examined attitude as the primary mediating mechanism, although other psychological and institutional factors, such as trust in tax authorities, tax morale, and perceived fairness, may also influence tax compliance. Finally, the cross-sectional nature of the research captures taxpayers' perceptions at a single point in time and therefore cannot explain how attitudes and compliance evolve over time.

Future research could broaden the geographical coverage, include larger and more diverse samples, and incorporate additional explanatory variables to develop a more comprehensive understanding of tax compliance behavior. Longitudinal designs would also be valuable for examining how tax social marketing shapes taxpayers' attitudes and compliance over time. In addition, further research may compare the effectiveness of different tax social marketing channels, particularly digital platforms, in influencing taxpayers' attitudes and compliance. Given that Instagram was identified as the respondents' primary source of tax-related information, future studies could compare the effectiveness of Instagram with other digital platforms, such as TikTok, YouTube, and the official DGT website, in shaping taxpayers' attitudes and compliance behavior. Additionally, future studies may also explore which types of educational content, communication formats, and message characteristics generate the greatest taxpayer engagement, including views, interactions, and feedback. Such insights could assist the Directorate General of Taxes in developing and implementing more adaptive, engaging, and audience-oriented tax social marketing strategies that strengthen positive attitudes toward tax compliance and ultimately promote voluntary tax compliance.

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