



# The Role Of Tax Volunteers (Renjani) As Social Media Influencers (SMI) On The Perceptions Of Individual Taxpayers

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## ABSTRACT

This study aims to analyze the role of Relawan Pajak untuk Negeri (Renjani) as social media influencers (SMI) in raising tax awareness among individual taxpayers (WPOP). Using a qualitative approach and interviews with 10 WPOP, 8 Renjani members, and 1 representative from the Directorate General of Taxes (DJP), this study explores how the educational content shared by Renjani on social media influences taxpayers' perceptions and intentions. The credibility theory serves as the primary foundation, focusing on three dimensions: attractiveness, trustworthiness, and expertise. The findings indicate that Renjani is perceived as credible in conveying tax information in an engaging, relevant, and easily understandable manner. The informal and contextual communication style is deemed more effective in reaching the younger generation compared to the formal approach of tax authorities. These findings indicate that Renjani plays a strategic role in building tax awareness, bridging communication between the DGT and the digital community, and strengthening tax inclusion in the social media era. This study recommends optimizing digital communication strategies and strengthening training for Renjani to enhance the impact of tax education in the future.

## INTRODUCTION

The study aims to analyze the role of tax volunteers for the country (Renjani) in raising the tax awareness of individual taxpayers (WPOP). Indonesia has adopted a self-assessment taxation system with a mechanism of taxpayer independence to calculate, pay, and report taxes owed (Amalia, 2016). The regulator's trust in WPOP is expected to increase taxpayer participation and awareness (Wulandari & Sinaga, 2024) as well as the efficiency and accountability of tax collection (Rustiyaningsih, 2011). In practice, there are inaccuracies in the filling out of tax

information (Cindy & Yenni, 2013; Diantimala, 2018; Rusnan et al., 2020) (by taxpayers due to limited understanding (Alief Rahmawati et al., 2022; Tawas et al., 2016), the complexity of tax regulations (Gusti & Muid, 2023; Muhamad et al., 2020; Widjaja & Siagian, 2017), and the lack of staff supervising taxpayers when they fill out their annual tax returns (Ponto et al., 2022). Based on statistical data from a total of 67.68 million registered WPOP, only around 1.55 million reported and paid taxes in 2022 (DJP, n.d.-a). Thus, the proportion of WPOP actively contributing to the State Revenue and Expenditure Budget is only 5.6% of the total population. Low tax awareness reflects the problem of free riders, where the majority of the population enjoys the benefits of government spending without making a commensurate fiscal contribution.

The Directorate General of Taxes (DJP) responded to the issue of tax inclusion by establishing the Renjani program. Renjani is a group of selected students who voluntarily take on the role of DJP public relations officers to assist and educate WPOPs regarding their tax obligations (Thorir, 2024). The DJP provides training for Renjani to optimize the capabilities and competencies of volunteers as educators and tax assistants before assignment and as catalysts for a tax-conscious culture in society (Diantimala, 2018). The DJP implements a performance appraisal system based on accumulated points for various Renjani activities, including outreach on social media. Renjani creates, disseminates, and reposts verified educational content on their personal social media accounts to improve tax literacy among netizens. Researchers argue that the DJP has adapted to current digital communication trends by utilizing social media as a channel for disseminating information.

Social media is an online communication platform that reaches a wide audience in disseminating information in the form of images, short videos, and infographics quickly (Al-Ansi et al., 2023; Sierro et al., 2020; Yangzi et al., 2023). As an effective communication channel, (O'Donnell et al., 2024; Sun et al., 2021) social media has created Social Media Influencers (SMIs) as a new profession (Bhardwaj et al., 2024; Fornandez-Prados et al., 2021). SMIs are social media users who spread ideas by uploading content (Zhou et al., 2021) to influence their followers (Deborah et al., 2019) in order to generate income (Albadri, 2023). SMI serve as role models (Mujahid et al., 2021; Nafees et al., 2021) and social proof (Agnihotri et al., 2023) for their followers as a basis for decision-making (Harrigan et al., 2021; Roccapriore & Pollock, 2023). Previous literature reveals that SMI has influenced netizens in their decisions to purchase goods (Agnihotri et al., 2023; Lal & Sharma, 2021; Wong et al., 2022), visit tourist destinations (Pop et al., 2022), follow fashion trends (Karakavak & Özbölük, 2023), donation activities (Lynn-Sze & Fathi, 2023), and healthy living patterns (O'Donnell et al., 2024; Yangzi et al., 2023). SMI significantly influences the behavior and decisions of society across various fields. However, research specifically examining the impact of SMI on WPOP tax awareness remains very limited.

Tax awareness stems from taxpayers' understanding of regulations, procedures, and fiscal rights and obligations, which is essential (Aulia & Furqon, 2024; Di Gioacchino & Fichera, 2022; Sinaga & Arista, 2022). Researchers argue that in addition to internal factors such as education level and income (Ramadhanthy, 2024; Sutari & Urumsah, 2022), in the digital age, external persuasive factors have become determinants of tax understanding, making the transfer of knowledge from credible external sources important. Previous research revealed that the DJP's strategy of involving traditional celebrities as tax ambassadors has not been successful in creating an emotional connection with the public (Primadhyta, 2015). Prilly Latuconsina (Safruddin, 2019) and Ayu Ting Ting (Kusuma, 2016) have not had an optimal impact on public awareness (Bramall, 2018; Primadhyta, 2015). Celebrities have limited ability to engage in intensive interaction with the public (Kay et al., 2020). Researchers argue that the DJP has attempted to increase tax awareness by using credible figures as mediators, but that a revitalization of persuasive strategies is needed.

This study aims to fill the research gap by developing a study (Lynn-Sze & Fathi, 2023). The researchers present Renjani's potential as an SMI that influences WPOP tax awareness intentions. In line with credibility theory, Renjani must fulfill the three main intrinsic factors of

SMI, namely expertise, credibility, and informant appeal, to achieve the effectiveness of persuasive messages (Albadri, 2023; Ghaleb & Alawad, 2024; Nafees et al., 2021) (Albadri, 2023; Ghaleb & Alawad, 2024; Nafees et al., 2021). Renjani must be supported by relevant experience, in-depth knowledge, proven skills, and special qualifications in the field of personal taxation. Followers perceive SMI as a credible source of tax information or advice (Tri Ratnasari & Sri Andriani, 2025). The synergy between expertise and trustworthiness forms SMI's credibility (Agnihotri et al., 2023; Schneewind & Sharkasi, 2022), making Renjani a new figure amid the crisis of trust in the government and tax authorities, which plays a significant role in shaping taxpayer awareness (Andini, 2023; Judijanto, 2024; Nugroho & Zulaikha, 2012). SMI uses personal social media to reach and create appeal for its followers (Al Doghan & Arshad, 2023). Renjani presents information in the form of contextual content, a casual communication style, and more personal and participatory interactions. Renjani's appeal is a fundamental aspect in establishing social and personal relationships with her followers (Kay et al., 2020).

The fundamental difference from the research by Lynn-Sze & Fathi, 2023, is Renjani's role in SMI as an educator and role model in tax awareness, not in the scope of social evidence of taxpayer compliance because Renjani is essentially a potential taxpayer (Rizki Sabilla, Moh. Amin, 2016; Wijaya et al., 2024). Second, this study focuses on WPOP using a social media-based communication approach as the primary channel. WPOP and the younger generation, as potential taxpayers, are familiar with digital technology and accustomed to consuming information through visual content and short narratives (Erwin et al., 2023; Ghaleb & Alawad, 2024). Renjani's potential as an SMI creates harmony between the media it uses and the characteristics of WPOP, who are increasingly familiar with digital technology and more receptive to social content-based communication approaches (Gülpınar et al., 2023). Additionally, the personal and "word-of-mouth" nature of social media communication makes this approach more suitable for reaching individuals than corporate taxpayers.

This study contributes to analyzing the use of social media and Renjani's role as an SMI in raising tax awareness, especially among the younger generation. Renjani's adaptive and contextual communication style can reach WPOP (Anisya et al., 2022; Rustiyarningsih, 2011) who perceive tax issues as complex and formal (Aulia & Furqon, 2024). Renjani can fill the void of consistency in trusted figures. Renjani plays the role of an effective educator beyond the formalities of tax socialization. Implicitly, Renjani's role as an SMI is a strategic effort that alleviates the burden on tax authorities in terms of education and supervision, but also encourages the creation of sustainable tax inclusion, especially for the younger generation as potential taxpayers.

## LITERATURE REVIEW

### Source Credibility Theory (SCT)

In Eisend (2006), Source Credibility Theory (SCT) explains that the credibility of an informant plays a role in the effectiveness of a message in influencing the attitudes, intentions, and behavior of the audience. SCT highlights three main factors that shape credibility: expertise, trustworthiness, and attractiveness (Shoukat et al., 2023). Expertise refers to the level of knowledge and skills relevant to the message being conveyed. Trustworthiness describes the integrity and good intentions of the informant in conveying accurate and reliable information. Meanwhile, attractiveness encompasses visual aspects, communication style, and emotional closeness that can build personal connections with the audience.

SCT is the main framework for explaining Renjani's credibility as a social media informant who can influence tax awareness intentions. In addition to conveying formal information from the DGT, Renjani also acts as a communicative actor who builds personal and persuasive social interactions. This aligns with the perspectives of Lim et al (2017) and Shouka et al (2023), who argue that perceptions of an informant's credibility significantly influence audience behavior

intentions. Based on this, Renjani, who possesses technical tax expertise, integrity in conveying information, and an engaging communication style, influences the attitudes and intentions of taxpayers toward tax compliance.

### **Social Media Influencer**

Social Media Influencers (SMIs) are individuals who actively utilize digital platforms to convey information through various forms of posts and have the capacity to influence their followers to support or engage in certain activities (Erwin et al., 2023; Nafees et al., 2021). This capacity is realized through the dissemination of relevant and valuable information, which significantly contributes to the decision-making process of netizens (Andonopoulos et al., 2023; Gammoudi et al., 2022; Wibowo et al., 2023). The effectiveness of this influence is reinforced by followers' tendency to adopt the norms, attitudes, motivations, and behaviors represented by influencers (Nafees et al., 2021).

The effectiveness of an influencer's role is not only determined by the quality of the information, but is also greatly influenced by personal appeal, which shapes the trust and emotional engagement of the audience. This appeal not only encourages followers to mimic behavior or follow calls to action (Bhardwaj et al., 2024; Lynn-Sze & Fathi, 2023), but also strengthens personal branding, which influences the formation of behavioral intent among the audience (Lim et al., 2017). This study expands on this scope by positioning Renjani as an SMI who influences WPOP through the delivery of educational content on social media. This potential is reinforced by Okuah et al (2019), who state that influencers with smaller follower bases and active interactions actually have greater loyalty and influence over their audience. This aligns with Renjani's characteristics of interacting at the community and campus levels. Renjani's role as an SMI emphasizes that credibility is a key factor in building influence on WPOP tax awareness, especially among the younger generation who tend to seek relatable and communicative role models.

### **Relawan Pajak Untuk Negeri (Renjani)**

The Directorate General of Taxes (DJP) through the Tax Volunteers for the Country (Renjani) program recruits students from various universities in Indonesia to participate as tax volunteers. This program is part of the Merdeka Belajar Kampus Merdeka (MBKM) initiative and is carried out on a voluntary basis. The volunteers are tasked with providing tax education to the public and assisting taxpayers in understanding and filling out the Annual Tax Return (SPT). In its implementation, the DJP applies a point-based assessment system to measure Renjani's performance. One form of contribution that is assessed is the uploading or reposting of educational content from the DJP on social media, particularly related to encouraging Individual Taxpayers (WPOP) to report their taxes. Thus, Renjani indirectly acts as a bridge of information between the DJP and the wider community in supporting tax compliance.

The official Renjani website explains that the vision of this program is to create an Indonesian society that is aware of and compliant with paying taxes, and actively participates in the development of a fair, sustainable, and high-quality country (DJP, n.d.-b). The mission of Indonesian Tax Volunteers includes making a real contribution to advancing the national taxation system through voluntary participation and increasing public awareness of the importance of taxes. Volunteers strive to improve public understanding of tax rights and obligations, provide education on transparent tax processes, and encourage active community involvement in national development through timely and fair fulfillment of tax obligations (Thorir, 2024).

### **Tax awareness**

The urgency of increasing tax awareness is getting higher with the implementation of the Self Assessment system in Indonesia, which is a taxation system that places full responsibility on

taxpayers to independently calculate, pay, and report the amount of tax in accordance with applicable regulations (Rinaldi & Devi, 2021). In this system, the role of tax authorities has shifted from being the main enforcers to focusing more on oversight and guidance. Therefore, tax awareness has become a crucial aspect that must be instilled in the public.

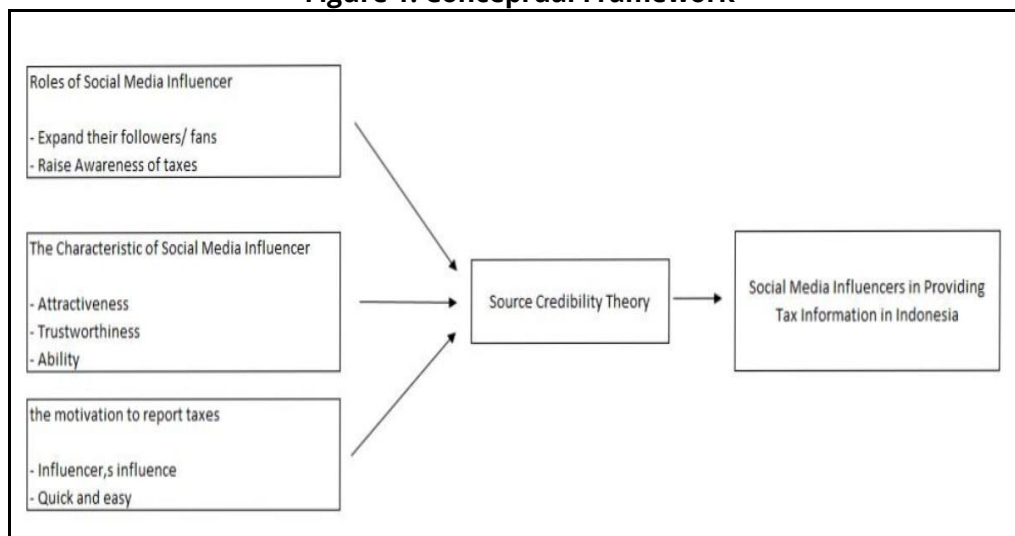
Tax awareness is a strategic step to influence the behavior of Individual Taxpayers (WPOP) in reporting and paying taxes compliantly (Abbas et al., 2021; Sidik et al., 2019). To achieve this, intensive tax education is needed to provide adequate understanding to taxpayers, especially those who do not yet understand the procedures for independent tax reporting (Dung et al., 2023; Pattiasina et al., 2021). In addition to serving as a medium for conveying information, the education program also aims to foster a sense of optimism as citizens, strengthen active participation, and shape voluntary awareness in fulfilling tax obligations. Therefore, the level of understanding, integrity, and commitment of taxpayers are key factors determining the success of implementing this system effectively, efficiently, and sustainably.

### **Conceptual Framework**

This study examines Renjani's role as an SMI who disseminates tax information using the source credibility theory approach. Source credibility plays an important role in determining the extent to which the message conveyed can influence the attitudes and behavior of the audience. Previous research by Lynn-Sze & Fathi (2023) proved that a social media influencer who has appeal, trustworthiness, and the ability to convey messages can effectively influence audience behavior. This study views that the role and characteristics of an SMI determine the audience's perception of credibility. The higher the credibility of an influencer, the higher the level of trust in the information conveyed to the audience.

SMI has the potential to improve and encourage public compliance with taxes. The influence of a credible SMI can create the perception that tax reporting is important, easy, and worthwhile. Thus, the credibility of the source becomes the foundation that bridges the relationship between the role and characteristics of SMI and increasing the motivation of WPOP in carrying out their tax obligations, particularly in the context of tax information dissemination in Indonesia. This is relevant to Renjani, who also plays the role of SMI. Okuah et al (2019) state that Renjani's activities in disseminating educational content about taxation can shape the public's perception that Renjani is a figure with digital influence. Renjani can build social relationships with individual taxpayers through tax-related posts on social media. Relevant and communicative content can encourage the audience to take action as expected by the influencer (Lim et al., 2017). Renjani's communication pattern is two-way, allowing for interaction in the form of comments, questions, and responses from netizens. Responsive communication that builds closeness can create a sense of social connection that is not always found in formal communication or through celebrity figures (Al Doghan & Arshad, 2023).

Renjani's role can be positioned as a credible source of information in increasing tax awareness and compliance through social media. The credibility of the information source owned by Renjani plays an important role in influencing the behavior of individual taxpayers. Through a social media-based communication approach, Renjani has the potential to adopt the role of a social media influencer with characteristics that reflect appeal, trust, and ability. Considering Renjani's potential as a credible influencer, this study assumes that the higher Renjani's credibility, the greater its influence on the intention of individual taxpayers to comply with their tax obligations. This research model is presented in Figure 1.

**Figure 1. Conceptual Framework**

## METHODS

### Research Method

This study uses a qualitative approach with interview methods to analyze Renjani's role as a social media influencer in raising awareness of WPOP. This approach is relevant for exploring individuals' subjective perceptions and experiences of educational content delivered through social media by Renjani. The interview questions in this study were compiled based on a literature review and source credibility theory.

### Informants

To achieve the objectives of this study, the researcher will conduct interviews with individual taxpayers who are influenced by Renjani's social media posts, thereby shaping their tax awareness or tax reporting perceptions. The researcher interviewed 10 people between the ages of 20 and 35. These 10 informants were considered suitable and representative of all individual taxpayers, especially the younger generation, in understanding the perceptions and influence of Renjani's content. Although the number was limited, the informants provided a competent picture of the public's response to tax education messages through social media. The informants stated that they first read and understood the content presented by Renjani before responding.

They also assessed the content as relevant, engaging, and presented in an easy-to-understand manner that aligns with current trends. With diverse perspectives, ranging from young people familiar with technology to individuals working in professional fields, this group of informants indirectly reflects various responses and viewpoints of the public towards tax responsibility in Indonesia. Therefore, the informants are considered sufficiently representative and valid as a sample in this study to understand the influence of an influencer like Renjani on the awareness and behavior of individual taxpayers in Indonesia.

This research also involved interviews with Renjani and the DJP to obtain accurate information. The researcher interviewed eight people from Renjani's team and a DJP representative who has knowledge and responsibility in supervising Renjani's activities. Explanations from Renjani and the DJP are also expected to add to the accuracy of the discussion results.

**Table 1. Table of information on mandatory interview times for individual taxpayers**

No	Name	Time/ minutes
1	Informant 1	13 minutes
2	Informant 2	14 minutes
3	Informant 3	12 minutes
4	Informant 4	11 minutes
5	Informant 5	15 minutes
6	Informan 6	18 minutes
7	Informant 7	12 menit
8	Informant 8	10 minutes
9	Informant 9	10 minutes
10	Informant 10	11 minutes

**Table 2. Table of interview times for Renjani**

No	Name	Time/ minutes
1	Renjani 1	12 minutes
2	Renjani 2	7 minutes
3	Renjani 3	10 minutes
4	Renjani 4	16 minutes
5	Renjani 5	13 minutes
6	Renjani 6	8 minutes
7	Renjani 7	9 minutes
8	Renjani 8	11 minutes

### Data collection

Data collection was conducted through face-to-face and online interviews using media such as Zoom and WhatsApp calls. Each interview session lasted 10 to 20 minutes and was conducted in Indonesian. The interview recordings were then transcribed and sent back to each informant for data validation through a member checking process. The aim was to ensure that each narrative accurately represented the informant's views.

**Table 3. Participant Data Recapitulation**

Participant	Roles of Social Media Influencer	The Character of SMI	Motivation to Report taxes
WPOP (Yes)	100%	90%	90%
Renjani (Yes)	100%	100%	100%
DJP (Yes)	100%	100%	100%

### Data Analysis

Data analysis was conducted using a thematic approach. Researchers categorized responses based on key themes relevant to source credibility theory, namely attractiveness, trustworthiness, and expertise. The analysis process was carried out manually with the help of Microsoft Excel software to organize and group the data into systematic patterns. With this method, the researcher was able to reveal the factors that shaped WPOP's perception of Renjani as an influencer, as well as its impact on tax awareness intentions.

## RESULTS AND DISCUSSION

### Renjani's Role as a Social Media Influencer

The main objective of this study is to understand Renjani's role as a social media influencer in raising awareness and perception of individual taxpayers regarding tax reporting and payment. To make Renjani's activities achieve optimal results, Renjani herself has a role to provide relevant knowledge to the audience. There are three roles highlighted by the informants, namely expanding followers and increasing awareness of taxes, and inspiring people to report taxes.

### Increasing followers and fans

Renjani has social media accounts that facilitate closer connections with her audience. As a social media influencer, Renjani is able to influence her audience because she has advantages on social media, such as the number of likes, posts, and views, which can educate her audience about taxation information. Renjani frequently posts content on her story, which is viewed by around 600 people and liked by 40 people. Based on previous research, influencers with fewer followers are perceived as more authentic and have a closer relationship with their followers, making them appear more honest and credible (Kay et al., 2020). Based on this, this study assumes that Renjani, who has few followers, likes, and views, does not face obstacles in disseminating information to her followers. This shows that there are those who are motivated to understand the context of taxation, and her followers say that they always read before liking Renjani's posts.

### Raising tax awareness

Social media can provide users with various types of information. Social media influencers must understand how to efficiently disseminate information to their audience. They can share creative content about taxation so that social media users who do not yet understand taxes become aware of them. Informant 10 said, "Of course, it is possible to encourage people, because psychologically, people can learn through watching, so when the content feels important to the viewers, they will be motivated to do the same as what they watch. so when they watch something positive like Renjani's team, those watching will inevitably become more aware that filing taxes is important, that filing taxes is a duty we have as Indonesian citizens." Informant 10's answer explains that the content created by Renjani is able to increase the tax awareness of Renjani's followers. Based on informant 10's answer, it is also said that information will be considered important if the person receiving the information feels that the information is useful to them.

### Inspiring tax awareness

Influencers have the potential to quickly promote or destroy something. With this in mind, Renjani can educate her social media audience about taxes and reach out to those closest to her to help them file their taxes and understand taxation itself. The information provided by Renjani is more appealing to active social media users, particularly the generation entering the workforce. According to an interview with the DJP, which stated, "Renjani is able to educate the public through social media because young people can create interesting content," it was explained that Renjani acts as an extension of the DJP and is also expected to reach the public more effectively through Renjani's own image, which can strengthen the credibility of the educational information, according to information obtained by researchers from individual taxpayer sources.

### **Characteristics of social media influencers**

A social media influencer is an individual who is active on digital platforms, sharing opinions through content and exerting influence to convince followers to support or engage in the activities they promote (Nafees et al., 2021). Informants gave the impression that Renjani has certain characteristics. This study shows that informants revealed that Renjani has charm, trustworthiness, and ability.

#### **Attractiveness**

One of the characteristics of influencers is their attractiveness. Physical attractiveness can be effective in attracting followers. Good-looking individuals are considered to have positive traits such as friendliness, competence, and skill (Lynn-Sze & Fathi, 2023). Renjani can attract public attention with her interesting content and, of course, educate her followers about taxation. Informant 8 highlights that "Renjani's content is very interesting and very much in line with current content trends, which are certainly able to attract public interest, especially among young people, because we get diverse information and, of course, quickly."

In addition to being engaging, the informants stated that Renjani's positive and friendly demeanor when answering questions on social media is a positive factor in their support for Renjani. Renjani also applies her knowledge in the content to make it appealing, as netizens always want to stay updated with global information (Asghar et al., 2023).

#### **Trust**

Honesty is essential for influencers to convince their audience about the education they provide. Trusted influencers are typically able to build emotional connections with their followers and present relatable and authentic content (Malinen & Koivula, 2024). Trust is also important for enhancing the persuasive effect on netizens, so that netizens believe that Renjani is a reliable source for them. Informant 5 highlighted that "If I knew she was part of Renjani's team, trust would already be established, so as someone close to her, I would definitely believe that she is indeed part of Renjani's team and that she is striving to provide information about taxes that aligns with reality."

Based on previous research, the perceived credibility of an influencer has a significant impact on the actions of their audience (Taher et al., 2022). This indicates that the audience's strong trust in Renjani will be a benchmark for their trust in the educational information provided. In line with source credibility theory, this means that Renjani can influence her followers in capturing messages when the information source is considered credible and tends to be more persuasive (Eisend, 2006).

#### **Ability**

Renjani's ability is the most important factor in determining whether they deserve the trust of their audience. In terms of competence, Renjani must possess adequate skills, particularly in the field of taxation, as they provide tax education to WPOP. Communication skills are also important to make an impact on Renjani's followers, enabling them to assess Renjani's expertise and credibility on their own (Taher et al., 2022). Informant 7 stated that "From the way Renjani responded to my questions, it was clear that they had a good understanding and explained things clearly and concisely, so in my opinion, Renjani's volunteers have good communication skills."

The informants consider Renjani to be an expert in their field because they believe that Renjani can help them provide information relevant to their concerns. This highlights the importance of influencers providing accurate information to their followers (Lynn-Sze & Fathi, 2023). The informants also stated that Renjani has good communication skills, which also has a significant impact on the influencer. Influencer followers place a high level of trust in influencers

they believe to be credible (Kay et al., 2020). This is like Renjani in educating and having a positive impact on her followers.

### **Motivation to report taxes**

#### **Influencer influence**

Influencer influence is the ability of influencers to influence their audience without forcing them. Influencers must know effective ways to encourage their audience to develop positive behavior. According to an interview with the DGT, Renjani needs to have a good image so that Renjani can successfully attract the audience's attention and demonstrate their quality as an extension of the DGT. Informant 9 stated that "In my opinion, having Renjani as an influencer for taxation is very necessary because it can help explain tax information easily and accurately, and most people will remember it if they see or hear the information directly."

Social media influencers provide education through images and videos on social media (Zhu et al., 2024). Content uploaded by influencers on social media can spread quickly, making it more efficient in disseminating information. Similarly, Renjani provides education through social media, which can have a significant impact, especially on its followers.

#### **Fast and easy**

Education through social media makes it easier for Renjani to disseminate educational information. Compared to government channels, which are too formal, Renjani uses a relaxed communication style that is in line with current trends. In addition, social media also facilitates the rapid dissemination of information to various locations and community groups, including areas that are difficult to reach directly. Researchers observe that disseminating information in a contemporary style is more easily understood by active social media users who are potential taxpayers.

Active social media users are described as a highly connected online group, thereby demonstrating the significant influence of social media influencers (Ghaleb & Alawad, 2024). This high level of digital connectivity automatically makes influencers highly influential figures for them. In line with this, informants also revealed that the trends used by influencers are highly relevant and in line with the characteristics of active social media users, who are potential targets for tax education. However, there are shortcomings in reaching groups who are less familiar with gadgets, as stated by informants 1 and 2: "Renjani's content is aimed at Generation Z with a trend-based approach, which is considered effective in increasing tax awareness among young people" (Informant 1). Tax reporting content is easy to understand, but its digital format is not well understood by the older generation or those who are less familiar with technology (Informant 2).

### **CONCLUSION**

This study concludes that Renjani plays an important role as a social media influencer in raising tax awareness among individual taxpayers. By utilizing social media as the main channel of communication, Renjani can convey tax information using an adaptive, interactive, and contextual approach. The three dimensions of source credibility theory—appeal, trust, and competence—are proven to be the main factors shaping the audience's perception of Renjani's credibility. When all three elements are fulfilled, the audience shows a higher intention to understand, accept, and voluntarily fulfill their tax obligations.

This study also shows that informal and visual-based communication approaches are more effective in reaching the younger generation. Renjani has successfully become a more flexible and relevant alternative for tax education as an effort to promote tax inclusion in the digital era. Practically, the results of this study provide input to the DGT to revitalize the performance assessment mechanism of Renjani in the SMI scheme.

## LIMITATION

This study has limitations in terms of the geographical and demographic scope of informants. Therefore, it is recommended that future studies expand the number and diversity of samples, including from areas that have not been widely reached by the Renjani program. Further research could also explore the long-term effectiveness of the educational content delivered by Renjani in shaping actual compliance with tax reporting and payment. Additionally, regular evaluations of Renjani's training, communication strategies, and performance evaluation systems are needed to ensure the program remains relevant and adaptive to the dynamics of social media and the characteristics of future generations of taxpayers.

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