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THE ROLE OF PUBLIC ADMINISTRATION IN FORMING CITIZENS' TAX CULTURE IN THE DIGITAL ENVIRONMENT

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ABSTRACT

The article examines the role of public administration in shaping citizens' tax culture in a digital environment, in which tax rules, electronic services, and public communications become part of daily interaction with the state. Tax culture is defined as an integrated set of knowledge, values, and behavioral practices that ensure voluntary and timely fulfillment of tax obligations, as well as the willingness to act with integrity even in the absence of direct control. It is specified that in the context of digitalization, such a culture is formed not only through regulatory requirements, but also through repeated experience of using digital channels, within which a citizen evaluates the clarity of procedures, the fairness of decisions, and the reliability of data protection. The conceptual logic of tax culture in the digital environment is presented, and the role of public administration as an entity capable of consistently transforming digital procedures into a tool for strengthening trust and compliance behavior, and not just a technical mechanism for administration, is outlined. The factors of the digital environment that accelerate or inhibit the formation of tax culture are characterized, in particular, by the simplicity of electronic procedures, the clarity of messages, the accessibility of consultations, the transparency of calculations, the quality of feedback, the availability of verified communication channels, the level of cybersecurity, and the real protection of personal data. The feasibility of combining preventive tools that support voluntary discipline with control measures that focus on abuses based on risk analytics is substantiated, provided that the principles of proportionality and a non-discriminatory approach are observed. It has been established that the use of AI-based technologies for risk analytics and communications increases the manageability of processes, but at the same time requires ethical guarantees, transparent rules, explainability of decisions, accountability, and mandatory human control in controversial cases. Digitalized methods of forming a tax culture are summarized, including integrated electronic services, convenient end-to-end scenarios of interaction between the payer and the administration, pre-filled declarations and automatic checking of typical errors, personalized reminders, secure digital identification, protected channels of official messages, and the use of analytics to improve the service and targeted response to risks.

Keywords: public administration, tax culture, digital environment, trust in institutions, electronic tax services, taxation system, citizen

JEL Classification: H26, H83, O33

INTRODUCTION

The relevance of the topic is due to the fact that the digital external environment has become the main place where citizens receive information about taxes, interact with government services, make payments, and form an idea of the fairness and appropriateness of taxation. Thus, tax culture in such conditions ceases to be only the result of upbringing or legal awareness; it increasingly depends on how public administration itself designs digital services, how it explains rules, how it quickly and correctly responds to errors, complaints, and requests, as well as how it protects personal data. At the same time, when tax procedures are complicated, incomprehensible, or perceived as unfair, digital channels do not correct the problem, but rather scale it up through the rapid spread of negative experiences on social networks, messengers, and review platforms. At the same time, high-quality electronic services, clear language of messages, transparent rules, consistency in the application of norms, and a tangible connection between taxes paid and public goods can strengthen trust and voluntary tax discipline. That is why public administration in the digital environment is actually turning into a key moderator of the daily interaction of a citizen with the tax system, and tax culture is becoming an indicator of the quality of state institutions, their communication, and service. The importance of the topic is also due to the fact that the digitalization of the economy is changing the very nature of tax relations and adding new challenges that cannot be solved only by control or sanctions. The share of non-cash payments is growing, remote employment, e-commerce, and the platform economy are spreading, digital accounting and reporting tools are developing, and therefore expectations regarding the speed, accessibility, and fairness of administration are increasing. At the same time, the risks of disinformation, manipulative advice on evasion, fraud disguised as official messages, and inequality of access to digital services for different population groups are increasing.

Digital interaction between public authorities and citizens increasingly takes place through online participation tools and platform-mediated communication, yet several core issues remain unresolved in contemporary scholarly debates. One persistent problem is the lack of agreed and operational ethical standards for government-citizen interaction in digital participation settings, where the same procedural action can be perceived as respectful and fair or as humiliating and exclusionary, depending on communication rules and response practices. A second unresolved controversy concerns the practical boundary between protecting freedom of expression and preventing discrimination, hate speech, and harassment, because overly strict moderation can be interpreted as censorship, while overly permissive moderation can silence vulnerable groups and distort participation.

LITERATURE REVIEW

The issue of adoption of digital tax services in the scientific literature is most often revealed through behavioral models that explain why citizens agree to use electronic filing of declarations and online payments. Wang (2003) notes that the taxpayer's decision to use electronic filing of reports is formed under the influence of the perceived usefulness of the service, ease of use, and organizational conditions that reduce transaction costs and uncertainty.

Hung et al. (2006) found that the adoption of electronic government services, using the example of tax filing and payments, depends on a combination of individual benefit expectations, trust in the system and institutions, as well as the quality of the service experience.

Chen et al. (2015) proved that trust and indicators of the quality of the information system, in particular the quality of information, the quality of the system, and the quality of service support, are basic determinants of the intention to use online tax services, which directly connect digital solutions with the formation of tax culture through predictability and clarity of interaction. For example, Hermanto, Windasari, and Purwanegara (2022) characterized the adoption of online reporting as a result of the interaction of expected performance, convenience, social influence, and supporting conditions, with additional variables expanding the explanatory power of the model and better reflecting real barriers and incentives.

AbuAkel and Ibrahim (2023) argued that the relative advantage of electronic filing, management support, and a developed information technology infrastructure significantly enhances the adoption of electronic filing, which is important for public administration, as it shifts the emphasis from "citizen persuasion" to "system readiness", its technical reliability, communication, and organizational conditions. Taken together, these works form an evidence base that tax culture in a digital environment depends not only on taxpayer motivation, but also on the management ability to provide a clear, secure, and service-oriented channel for fulfilling tax obligations.

Recent scholarship increasingly treats tax culture, also discussed as fiscal culture, as a governance outcome that is shaped within public administration, especially under digitalisation, where rules, services, and communications become routine, repeated points of contact between citizens and the state. Baryakhtar (2025) positions the formation of tax culture as a structural element of contemporary public administration and as a distinct improvement vector under digital transformation, which implies that administrative design choices, including the organisation of digital procedures and the quality of institutional communication, can convert digitalisation into a trust-building environment rather than a purely technical upgrade.

In a complementary but more economy-wide framing, Ivashova and Parubchak (2023) argue that fiscal culture in the conditions of digitalisation is closely linked to detinization processes, emphasising that digital tools can support legal behaviour not only through control capacity, but also through shifts in motivation, perceived fairness, and the acceptability of rules.

Mykhaylov and Pravosud (2021) note that the evolution of public administration at the local level is viewed through the prism of strengthening public trust, and trust is a condition for the legitimacy of administrative decisions and the willingness of citizens to interact with institutions. In the tax sphere, a similar logic is manifested in the conclusions that, without trust, even technologically convenient services do not guarantee voluntary discipline, but only change the channels of contact with the state.

Nimer, Uyar, Kuzey, and Schneider (2022) show that the combination of e-government, quality of education, and access to the Internet in schools correlates with changes relevant to explaining tax evasion, which emphasizes the systemic nature of the problem. This means that tax culture in the digital environment is formed not only at the moment of filing a declaration, but also in a longer chain, where digital inclusion, educational practices, and institutional quality create the conditions for responsible behavior.

This perspective is useful for our topic, as it allows us to assess tax culture as the result of a comprehensive public administration policy, rather than as a narrow function of the tax authority. For example, Supriyanto (2023) characterized the quality of public services in the field of population registration and civil status acts, which is an illustrative example of how service standards, efficiency, and clarity of procedures affect the perception of the state by the user.

Wance et al. (2025) identified the main trends in publications on the effectiveness and impact of digitalization in administrative services for the population based on a systematic review, which is useful for the methodology of our study, as it helps to group the effects of digitalization at the level of accessibility, process quality, satisfaction, and institutional outcomes. Transferring these findings to the tax sphere strengthens the argument that the formation of a tax culture in a digital environment should be based on service design, quality management, user support, data security, and stability of procedures.

Thus, Melnychenko and Akimova (2019) substantiated the importance of developing the competencies of public management and administration specialists through the implementation of external experience, which is directly related to the quality of digital services, communications, and the change-making capacity of institutions. Hololobov and Antonova (2022) note that public administration priorities in the transformation of public policy, such as in the educational and cultural spheres, require strategic alignment, institutional coordination, and support for change, which is an important analogue for the digital transformation of tax administration.

Despite the rather large number of scientific publications by domestic and foreign authors, the topic is still very relevant. Therefore, in our study, we will try to develop the existing methodology for researching the outlined problem, as well as offer directions and specific ways to solve it.

AIMS AND OBJECTIVES

The purpose of the study is to determine the role of public administration in shaping citizens' tax culture in the digital environment and to substantiate managerial tools that increase voluntary tax discipline and trust in tax institutions, considering that citizens' everyday tax experience is increasingly formed through digital services, platform communications, and data processing practices. The purpose of the study are to clarify the concept of tax culture in the digital environment; characterise and systematise the digitalised methods for forming tax culture and compliant behaviour, including integrated electronic services, end to end taxpayer journeys, pre filled returns and automated validation, personalised reminders and deadline management, open data and budget transparency tools, secure digital identity, trusted communication channels, and analytics for service improvement and risk targeting.

METHODS

The research methodology is based on a systematic approach, within which the following methods were applied: induction and deduction, comparison and systematization when clarifying the essential characteristics and structure of citizens' tax culture in the digital environment, as well as when comparing public administration tools that affect voluntary tax discipline; analysis and synthesis to identify key factors of digital services, communications, transparency and cybersecurity that form trust in tax institutions and determine taxpayers' behavioral practices; modeling to build a conceptual model of the influence of public administration on the formation of tax culture through the quality of electronic services, personal data protection, feedback and management capacity; morphological analysis to clarify the conceptual and categorical apparatus of the study and distinguish close categories that describe tax behavior, trust and digital interaction; a graphical method for visually presenting the logic of the relationships between the research variables and for presenting the structure of the

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proposed management tools; an abstract-logical method for forming theoretical generalizations, substantiating conclusions, and determining prospects for further research on improving tax culture in the context of digitalization of public administration.

RESULTS

It should be noted that tax culture in the digital environment is a combination of knowledge, values, and habits that encourage citizens to voluntarily and conscientiously fulfill their tax obligations, as well as to perceive taxation as a normal part of the social contract. In practice, it consists of understanding the rules, willingness to declare income, intolerance of evasion, the habit of keeping documents and checking information, as well as a sense of fairness when the tax burden is distributed in a clear and predictable way. The digital environment accelerates the formation of such attitudes because people interact with the state daily through electronic offices, applications, online payments, messages, reference services, as well as through content in social networks and communities. Therefore, tax culture becomes less dependent on abstract appeals and more dependent on the real experience of using digital services, on the simplicity of procedures, speed of feedback, understandable language, and the feeling that the state acts consistently (Figure 1).

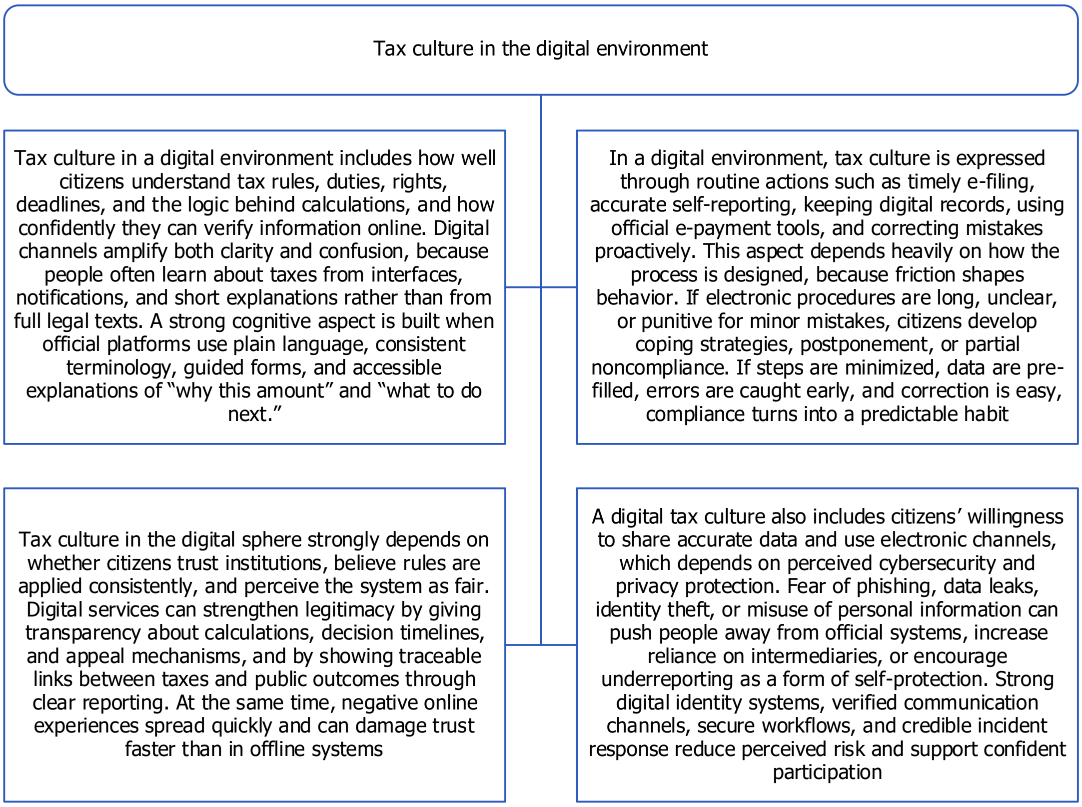

Figure 1. Tax culture in the digital environment.

The role of public administration is key here, because it is what sets the rules of the game and creates an environment in which honest tax payment either becomes simple and logical, or turns into stress and the search for workarounds. By designing services and regulations, the state can reduce the number of steps, remove data duplication, provide prompts in forms, automatically fill in information from registers, provide clear explanations of rights and obligations, and ensure equal conditions for different groups of taxpayers. It is important to combine a service approach with control, when error prevention, consultations, and a friendly interface are complemented by the inevitability of liability for abuse. Tax culture is also strongly influenced by transparency and predictability. When the rules are stable, decisions are well-founded, and the citizen can see the logic of assessments, the progress of consideration of the application, and clear deadlines (Table 1).

Table 1. The role of public administration in shaping tax culture.

Public administration role	What it means for citizens' tax culture in a digital environment
Rule clarity and policy coherence	Public administration translates tax law into clear administrative rules, consistent interpretations, and stable procedures. When guidance is predictable and non-contradictory across channels, citizens learn what "compliant behavior" looks like, perceive fewer hidden traps, and develop a habit of acting correctly rather than acting defensively
Service design and user experience of tax procedures	By reducing the number of steps, simplifying forms, introducing pre-filled data, and using plain language, public administration makes compliance feel doable and normal. Citizens are more likely to self-report and pay on time when the process is frictionless, error-tolerant, and provides immediate feedback instead of uncertainty
Trust building through transparency and accountability	Publishing understandable explanations of calculations, timelines for decisions, appeal routes, and measurable service standards strengthens institutional legitimacy. When citizens can trace how decisions are made and how funds are used, voluntary compliance rises because paying taxes is seen as fair participation rather than forced extraction
Protection of personal data and cybersecurity governance	Public administration sets standards for secure authentication, data minimization, breach response, and privacy-by-design. Strong protection reduces fear of fraud and misuse of data, which directly affects willingness to use electronic channels and to share accurate information in declarations
Communication, education, and behavioral support	Continuous communication, reminders about deadlines, short guidance videos, targeted explanations of common mistakes, and digital literacy initiatives shape norms and attitudes. This turns tax compliance into an informed routine, helps citizens understand why rules exist, and reduces reliance on misinformation from informal sources
Fair enforcement and risk-based control	Effective enforcement focuses on high-risk noncompliance while treating honest errors with proportionality, guidance, and correction mechanisms. Citizens perceive the system as just when rule-breakers are consistently addressed, and compliant taxpayers are not punished by overly aggressive controls, which reinforces social norms of paying taxes

The digital environment opens up new tools for public administration to form a tax culture, but at the same time creates risks. On the one hand, digital communications and behavioral approaches are working, such as personalized reminders about deadlines, brief explanations of the reasons for the assessment, notifications of typical errors, norms of integrity, and when the social habit of paying taxes is emphasized. Integration with financial services, the development of electronic checks, elements of electronic document management, online consultations, and accessibility of services from a mobile phone are also important. On the other hand, phishing attacks, fake messages, fraudulent websites, and manipulative advice on evasion are spreading, as well as disinformation that spreads quickly and undermines trust. Therefore, cybersecurity, protection of personal data, verified information channels, rapid refutation of lies, as well as the ethical use of analytics and technologies based on artificial intelligence, if they are used to identify risks and improve the quality of services (Table 2), are an integral part of the role of public administration.

Table 2. Digitalization of methods for forming tax culture.

Digitalized method	How it strengthens tax culture and compliance behavior
Integrated e-services and "one-stop" taxpayer journeys	Digital platforms that combine registration, declarations, payments, certificates, and communication reduce fragmentation and confusion. When citizens can complete tasks end-to-end in one place, compliance becomes a repeatable habit, and the perceived cost of "doing the right thing" decreases dramatically
Pre-filled returns and automated validation checks	Using administrative data to pre-fill fields, plus real-time validation that flags inconsistencies, shifts compliance from "complex paperwork" to "confirming accurate information." This reduces unintentional errors, lowers anxiety, and encourages truthful reporting because the system actively supports correctness.
Personalized nudges and deadline management	Digital reminders, tailored alerts, and simple prompts based on taxpayer profile and past behavior support timely actions without intrusive pressure. These behavioral tools normalize compliance, reduce procrastination, and create a sense of shared expectations between the state and the citizen
Digital transparency tools and open-data dashboards	Interactive dashboards, budget visualizations, and clear reporting on how tax revenues are allocated connect contributions to public outcomes. Seeing concrete results increases perceived fairness and legitimacy, which is a key psychological foundation of tax morale and voluntary compliance
Secure digital identity and trusted communication channels	Strong authentication, verified official messages, and anti-phishing mechanisms protect citizens from fraud and misinformation. When people trust that communications are real and their data is safe, they are more willing to use digital services and less likely to avoid e-filing due to perceived risk
Data analytics for risk targeting and service improvement	Analytics can identify patterns of errors, service bottlenecks, and high-risk evasion behaviors. When used with clear safeguards and accountability, it improves both enforcement precision and service quality, supporting a culture where compliance is easy for the honest majority and costly for deliberate violators

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Public administration should provide alternative channels for those with limited digital skills, disabilities, or problems with internet access, and invest in digital literacy, simple instructions, clear language, and user support. It is also important how the state shows the connection between taxes and social results, through open data, transparent budgets, reports on the use of funds, and interactive panels, so that citizens see that paying taxes is not an abstraction. Administrative practice requires regular assessment of the quality of services, trust, and tax discipline, for example, through statistics on timeliness of payment, the number of errors in declarations, the frequency of appeals, satisfaction with services, as well as through analysis of the causes of violations.

DISCUSSION

As part of the discussion, we will also highlight a number of scientific and practical works. For example, Bhuasiri et al. (2016) note that the adoption of electronic government services in the tax sphere depends on how much the citizen perceives the service as useful, easy to use, and reliable. For our topic, this means that public administration shapes tax culture through the quality of digital service, process design, and clear communication, which translates the fulfillment of tax obligations into a regular habit.

Kohler and Dimancesco (2020) emphasize that anti-corruption tools, transparency, and accountability in public procedures reduce the risks of abuse and strengthen trust. In the tax sphere, their conclusion supports the thesis that tax culture in the digital environment is strengthened when citizens see fair rules, openness of decisions, and responsibility of institutions, and not just convenient online tools.

For example, Xu, Bai, and Zhou (2024) find that the level of e-government development in the European Union is associated with value-added tax evasion. This is an important argument in favor of the fact that digitalization in public administration can affect tax discipline at the macro level through transparency, process controllability, and reduced opportunities for shadow practices. Ramdhony (2023) argues that the key is not only the initial adoption of electronic submission, but also the continued use, which depends on the confirmation of expectations, satisfaction, trust, and perceived value of the service. For our topic, this emphasizes that tax culture is formed through repeated positive experiences of interaction with digital services, and therefore, public administration should focus on stability and user support.

Yemanov et al. (2023) note that cybersecurity in public administration requires system modeling that combines organizational procedures, management roles, and technical solutions. In the tax sector, this is directly related to tax culture, as security breaches, data leaks, or fraudulent attacks quickly erode trust and reduce citizens' willingness to use digital channels to fulfill their tax obligations.

Veeramootoo, Nunkoo, and Dwivedi (2018) argue that the success of e-government services and their continued use can be explained by an integrative model, where system quality, service quality, satisfaction, and perceived value are crucial. For our study, this means that public administration influences tax culture through the management of these factors, and not only through regulatory requirements.

Bielai et al. (2024) establish that a practice-oriented approach in public administration is associated with increasing the resilience of government mechanisms in the area of security. Within the framework of our topic, this can be interpreted as meaning that digital tax services should be built on real-world scenarios of user behavior and risks in the digital environment, so that they better support trust and discipline.

Kruk (2019) describes the institutional development of public administration in the field of national security as a basis for state resilience and risk management. For the topic of tax culture in a digital environment, this reinforces the argument that without institutional capacity, a clear division of powers, and stable procedures, it is impossible to ensure the reliability of digital tax services and trust in them.

Akram et al. (2019) argue that perceived risk moderates the relationship between the technological characteristics of the service and users' behavioral intentions, i.e., even a high-quality service may not be used if the risks seem high. This directly points to the role of public administration in reducing citizens' fears through the protection of personal data, secure identification, transparent notifications, and rapid response to incidents.

Research on digital tax services has been dominated by adoption, acceptance, and continuance perspectives, where the core analytical outcome is the taxpayer's intention to start using an electronic filing system and to continue using it over time (Wang, 2003; Hung et al., 2006; Veeramootoo et al., 2018; Ramdhony, 2023).

Within this mainstream, trust, perceived risk, and information system success factors are typically treated as antecedents of system use and satisfaction (Chen et al., 2015; Akram et al., 2019). While this literature offers strong guidance for increasing uptake and improving user experience, our article takes a polemical position toward the implicit conclusion that wider use of electronic filing necessarily translates into stronger voluntary tax discipline. We argue that system use is an entry condition rather than a sufficient outcome. A taxpayer can adopt digital filing and still remain uncertain about rules, unable to verify information, prone to repeated errors, and distrustful of fairness in decision-making. The scientific novelty of our study is that it shifts the focal outcome from adoption to tax culture in the digital environment as a stable pattern formed through repeated interaction, where knowledge and verification skills, perceived fairness and institutional trust, routine compliance practices, and confidence grounded in cybersecurity and protection of personal data co-evolve rather than operate as isolated determinants.

Our article offers a conceptual and applied framework, but it does not provide a country-specific empirical test, an experiment, or a longitudinal implementation evaluation; therefore, causal claims about increasing trust or reducing evasion should be treated as propositions for further verification.

CONCLUSIONS

This article identifies the role of public administration in shaping the tax culture of citizens in the digital environment and substantiates management tools that increase voluntary tax discipline and trust in tax institutions. Clarification of this concept made it possible to conclude that tax culture in the digital environment combines tax knowledge and digital verification skills, perceived fairness and institutional trust, routine compliance in digital procedures, and confidence based on cybersecurity and personal data protection. Regarding the identification of enablers and deterrents, the study concludes that simple procedures, clear formal notices, accessible consultations, transparent settlements, robust feedback, and proven channels support compliance, while misinformation, fraud, and weak data protection undermine it.

Thus, it is in the digital environment that citizens' tax culture is formed primarily through daily experience of interaction with state services, rules, and communications, and not only through formal knowledge of norms or fear of sanctions. At the same time, public administration is the main factor that turns tax liability into an understandable and acceptable social practice, or, conversely, creates barriers that stimulate distrust, errors, and attempts at avoidance. High-quality digital services, simple procedures, predictability of decisions, protection of personal data, honest and consistent communication, accessibility for different groups of the population, as well as transparency in the use of funds, together create the basis for voluntary tax discipline. Therefore, improving tax culture in the digital environment should be considered as a complex management task, combining a service approach, effective administration, trust in institutions, and digital literacy. Prospects for further research should focus on building models that quantitatively show how specific characteristics of digital services affect voluntary payment, such as interface clarity, number of steps in the procedure, response speed, message personalization, and accessibility from mobile devices.

ADDITIONAL INFORMATION

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CONFLICT OF INTEREST

The Author declares that there is no conflict of interest.

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РОЛЬ ПУБЛІЧНОГО УПРАВЛІННЯ У ФОРМУВАННІ ПОДАТКОВОЇ КУЛЬТУРИ ГРОМАДЯН У ЦИФРОВОМУ СЕРЕДОВИЩІ

У роботі досліджено роль публічного управління у формуванні податкової культури громадян у цифровому середовищі, де податкові правила, електронні сервіси та публічні комунікації стають частиною щоденної взаємодії з державою. Податкову культуру визначено як інтегровану сукупність знань, ціннісних установок і поведінкових практик, що забезпечують добровільне та своєчасне виконання податкових зобов'язань, а також готовність діяти доброчесно навіть за відсутності прямого контролю. Уточнено, що в умовах цифровізації така культура формується не лише через нормативні вимоги, а й через повторюваний досвід користування цифровими каналами, у межах якого громадянин оцінює зрозумілість процедур, справедливість рішень і надійність захисту даних. Представлено концептуальну логіку податкової культури в цифровому середовищі та окреслено роль публічного управління як суб'єкта, який здатен послідовно перетворювати цифрові процедури на інструмент зміцнення довіри й комплаєнс-поведінки, а не лише на технічний механізм адміністрування. Охарактеризовано чинники цифрового середовища, які прискорюють або гальмують становлення податкової культури, зокрема простоту електронних процедур, зрозумілість повідомлень, доступність консультацій, прозорість розрахунків, якість зворотного зв'язку, наявність верифікованих каналів комунікації, рівень кібербезпеки та реальний захист персональних даних. Обґрунтовано доцільність поєднання профілактичних інструментів, які підтримують добровільну дисципліну, із контрольними заходами, що зосереджуються на зловживаннях на основі аналітики ризиків, за умови дотримання принципів пропорційності та недискримінаційного підходу. Установлено, що застосування технологій на базі штучного інтелекту для аналітики ризиків і комунікацій підвищує керованість процесів, але водночас потребує етичних гарантій, прозорих правил, пояснюваності рішень, підзвітності та обов'язкового людського контролю в спірних випадках. Узагальнено цифровізовані методи формування податкової культури, включаючи інтегровані електронні послуги, зручні наскрізні сценарії взаємодії платника з адміністрацією, попередньо заповнені декларації та автоматичну перевірку типових помилок, персоналізовані нагадування, безпечну цифрову ідентифікацію, захищені канали офіційних повідомлень і використання аналітики для покращення сервісу й цільового реагування на ризики.

Ключові слова: публічне управління, податкова культура, цифрове середовище, довіра до інституцій, електронні податкові сервіси, система оподаткування, громадянин

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