

Taxpayer Education in ATI partner countries: Foundation and Practice

1 JULY 2026 | 14:00-15:30 (CEST)|ONLINE

Tax systems that work for people and advance the Sustainable Development Goals

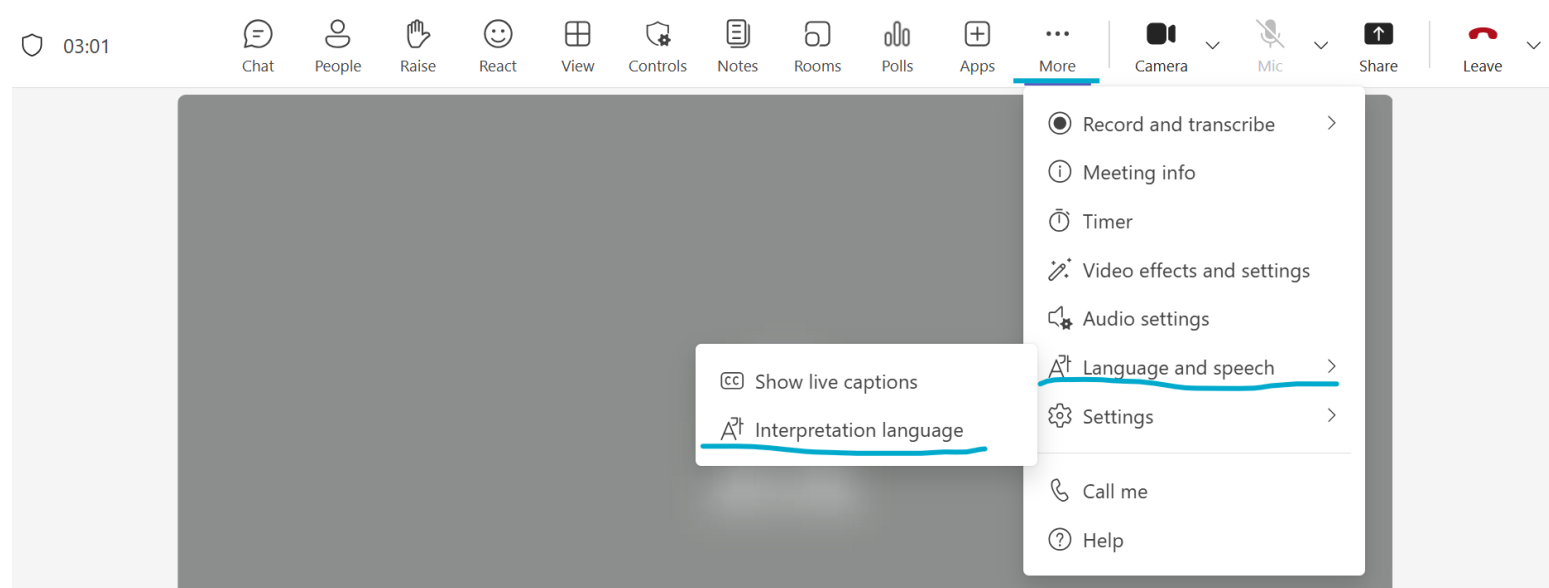
Before we start...

<i>Some housekeeping rules:</i>	<i>Quelques règles pratiques:</i>
• Simultaneous interpretation into EN and FR.  • You can choose to view the presentation/slides in EN, FR or ES.  • Please mute your microphone. • You can use the chat to submit questions or comments.  • You can also directly share your questions during the Q&A by raising your hand.	• Interprétation simultanée en anglais et en français.  • Vous pouvez choisir de consulter la présentation/les diapositives en anglais, en français ou en espagnol.  • Veuillez couper votre microphone. • Vous pouvez utiliser le chat pour soumettre vos questions ou commentaires.  • Vous pouvez également poser vos questions directement pendant la séance de questions-réponses en levant la main.

Interpretation (EN↔FR)

If you would like to use French interpretation, click on the **three dots** in the top right of your screen, select "**Language and Speech**" and then "**Interpretation Language**".

Si vous souhaitez utiliser le français, cliquez sur les **trois points** en haut à droite de l'écran, sélectionnez « **Langue d'interprétation** » puis choisissez le français.



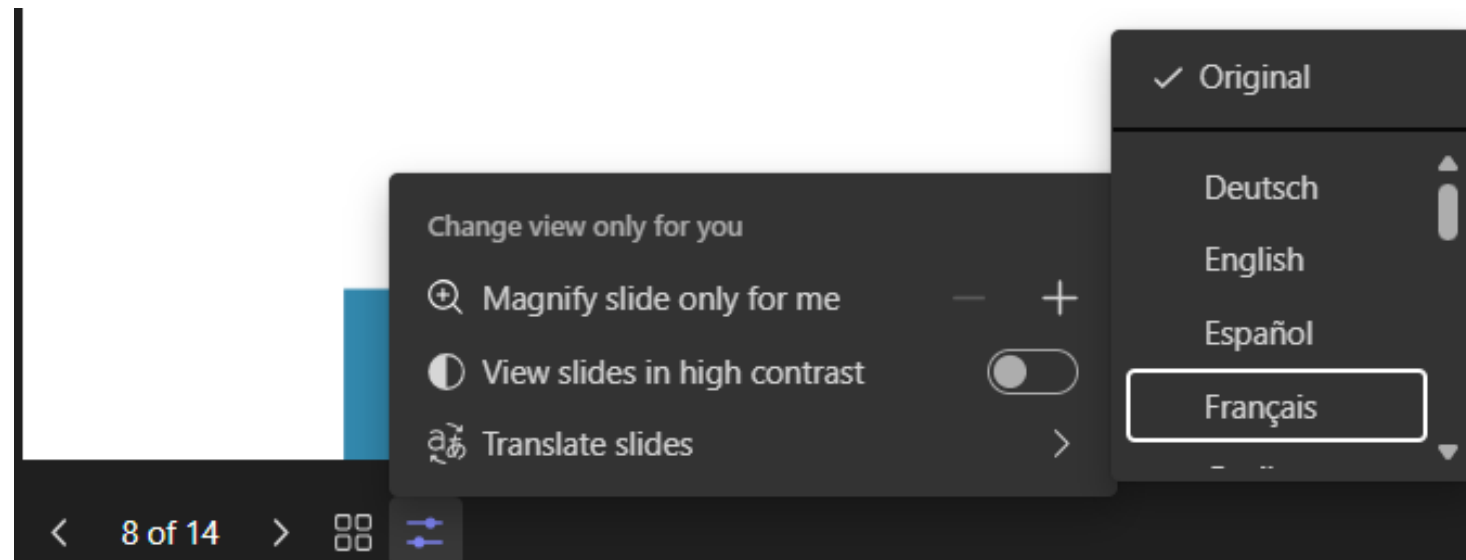
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To view the slides in French, Spanish, or other languages, please follow the instructions shown in the image.

Pour voir les diapositives en français (ou dans d'autres langues), veuillez suivre les instructions indiquées dans l'image.



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Agenda

Time	Session	Speaker
14:00 – 14:05	Welcome and presentation of the agenda	Cuba Houghton , Global Research Coordinator, GAPP, International Budget Partnership (IBP) - Moderator
14:05 – 14:25	Presentation: Taxpayer education	Joseph Stead , Senior Policy Analyst, Centre for Tax Policy and Administration (CTPA), OECD
14:25 – 15:05	Panel discussion: Country inputs	Imiangaly Randrianomanana, Head of department, Taxpayer Services and Communication, Directorate General of Taxes, Madagascar Corazon Aquino Ohola, Assistant Manager – Content Simplification, Civic Education and Tax Outreach, Kenya Revenue Authority, Kenya Jules Tapsoba, Executive Secretary, West African Tax Administration Forum (WATAF)
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Objectives of the webinar

- Lay the groundwork on the understanding of taxpayer education which will serve as the foundation for activities to be implemented under Workstream 3 of the ATI Consultative Group (CG) 4 [workplan \(2025-2030\)](#)
- Facilitate the space for peer-exchange on various taxpayer education strategies used by governments and other stakeholders, such as CSO, as well as challenges, opportunities, etc
- Based on country experiences, reflect on what works and what doesn't work in various contexts and understand their impact on tax compliance
- Collect input for the future activities of CG 4 in the area.

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Addis Tax Initiative - Taxpayer Education

Joseph Stead - Senior Policy Analyst OECD/CTPA
Wednesday 1 July 2026



Roadmap of the Presentation

1

Why taxpayer education is important in addressing tax morale



Public Perceptions



Tax administrators perceptions

2

How the OECD views taxpayer education



Covered in the presentation



Public Trust in Tax 2025: Asia and Beyond

- Survey of over 12,000 individuals across 29 countries, with a focus on Asia.
- Comparative analysis of public perceptions, personal experiences, and trust in tax systems across regions.

Forthcoming

Tax Administrators survey in LAC

Tax Administrators Survey in Latin America and the Caribbean (LAC) (Forthcoming)

- Survey of more than 8000 tax administrators from 22 countries in the LAC region.
- Results cover four broad areas related to tax compliance, tax administration and tax policy.



Building Tax Culture, Compliance and Citizenship: Global Sourcebook on Taxpayer Education (2021- Second Edition)

- Survey of 140 taxpayer education initiatives in 59 countries.
- Provides a typology of approaches to taxpayer education, along with good practices and lessons learned.



Roadmap of the Presentation

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Why taxpayer education is important in addressing tax morale



Public Perceptions



Tax administrators perceptions

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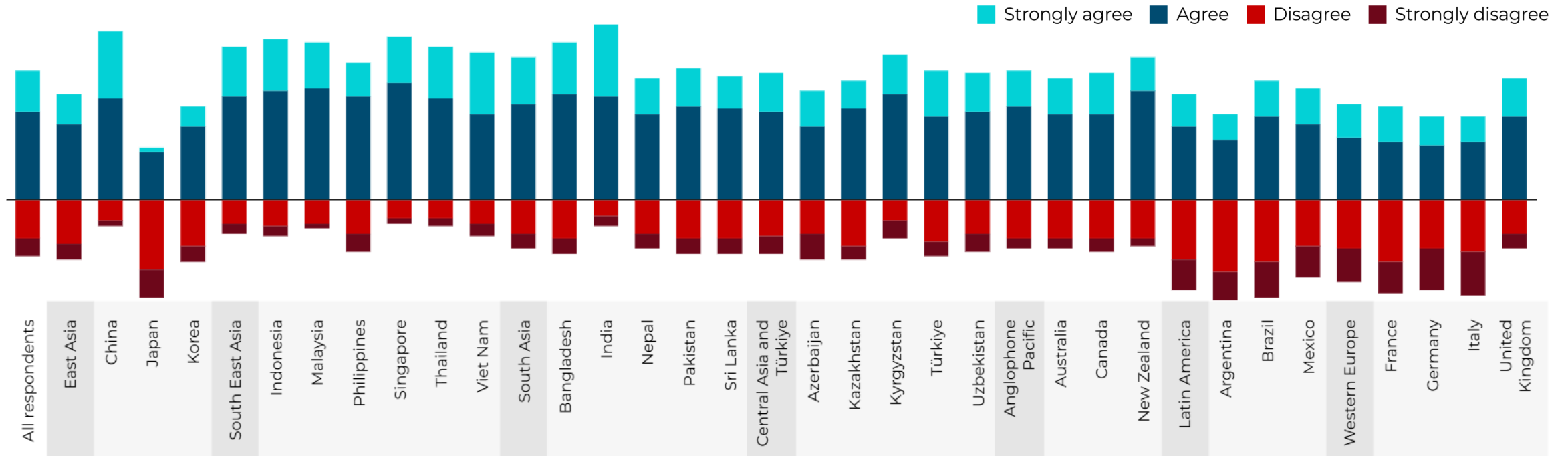
How the OECD views taxpayer education



Public Perceptions

Taxpayers' understanding of their tax authorities

'It is generally easy to understand tax laws, forms, letters, and other communications from the relevant authorities'



→ It is important to note that those who don't understand communications are four times more likely to distrust the tax authority



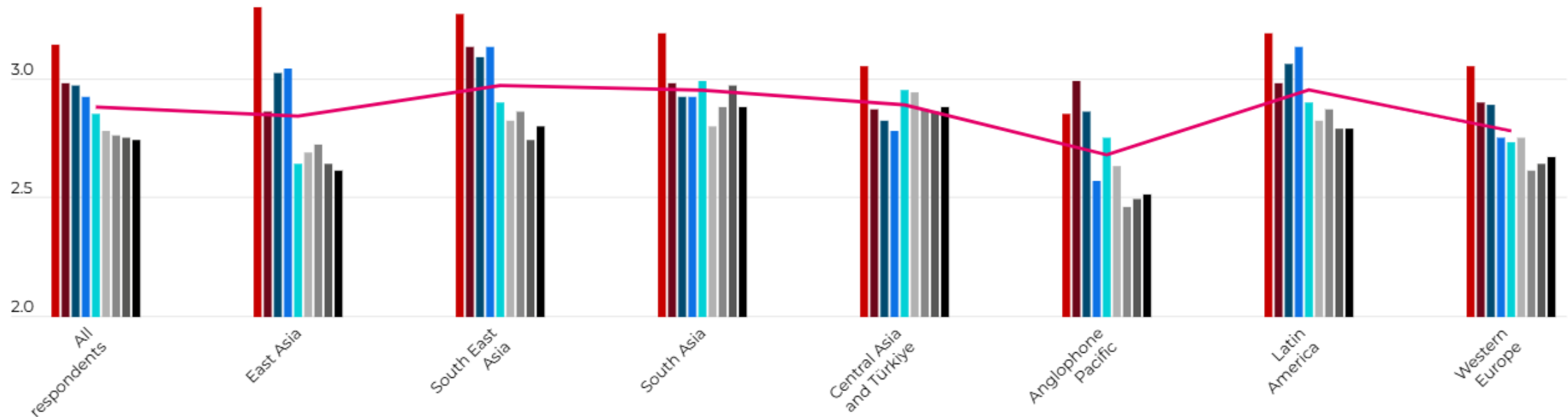
Public Perceptions

Taxpayers' sources of information on tax

'How frequently do you use the following sources to obtain information about tax laws and regulations?'

Chart shows average values for responses from 1 (Never) to 5 (Always)

Media reports Government tax authorities Family/friends Social media Professional tax accountants Politicians Business leaders Professional tax lawyers
Non-governmental organisations (NGOs) Index

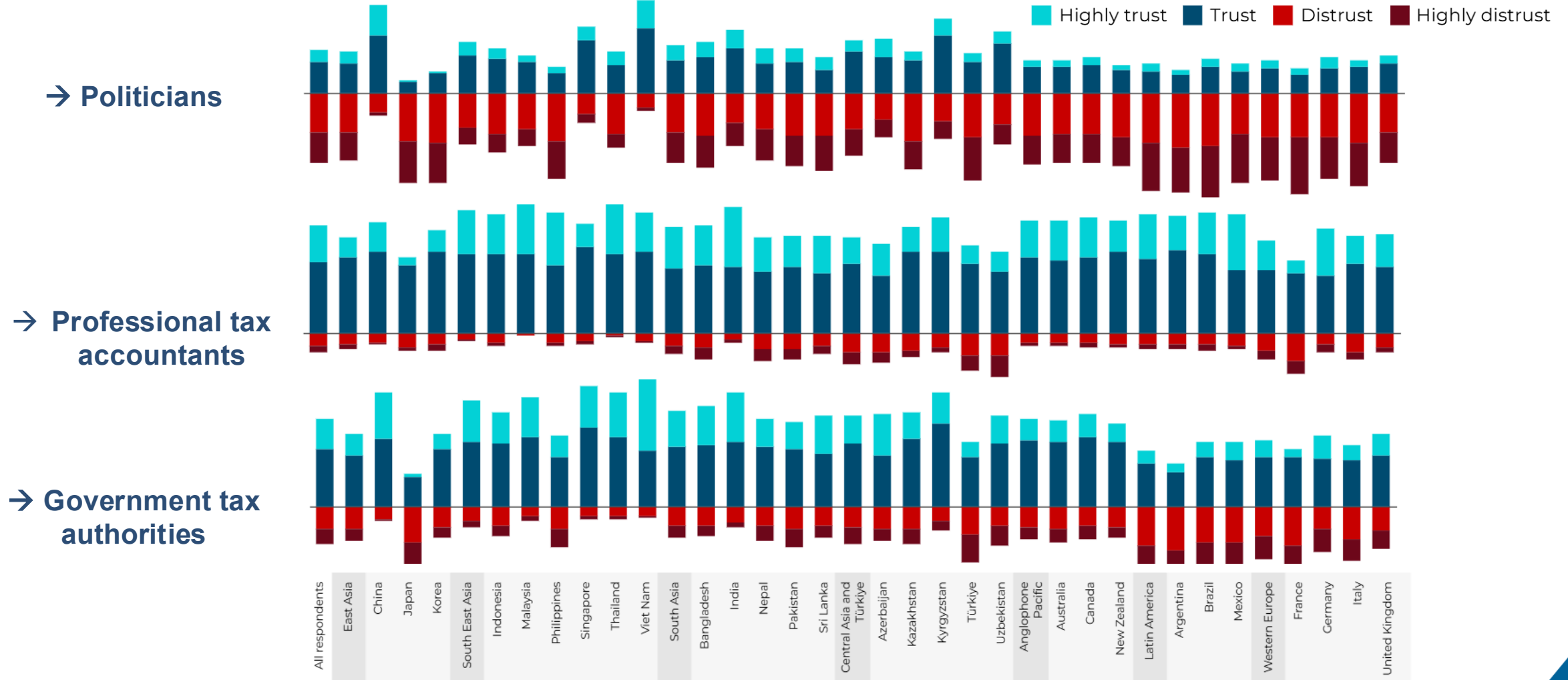




Public Perceptions

Trust in politicians, professional tax accountants and tax authorities

To what extent do you trust the following sources of information about the tax system?

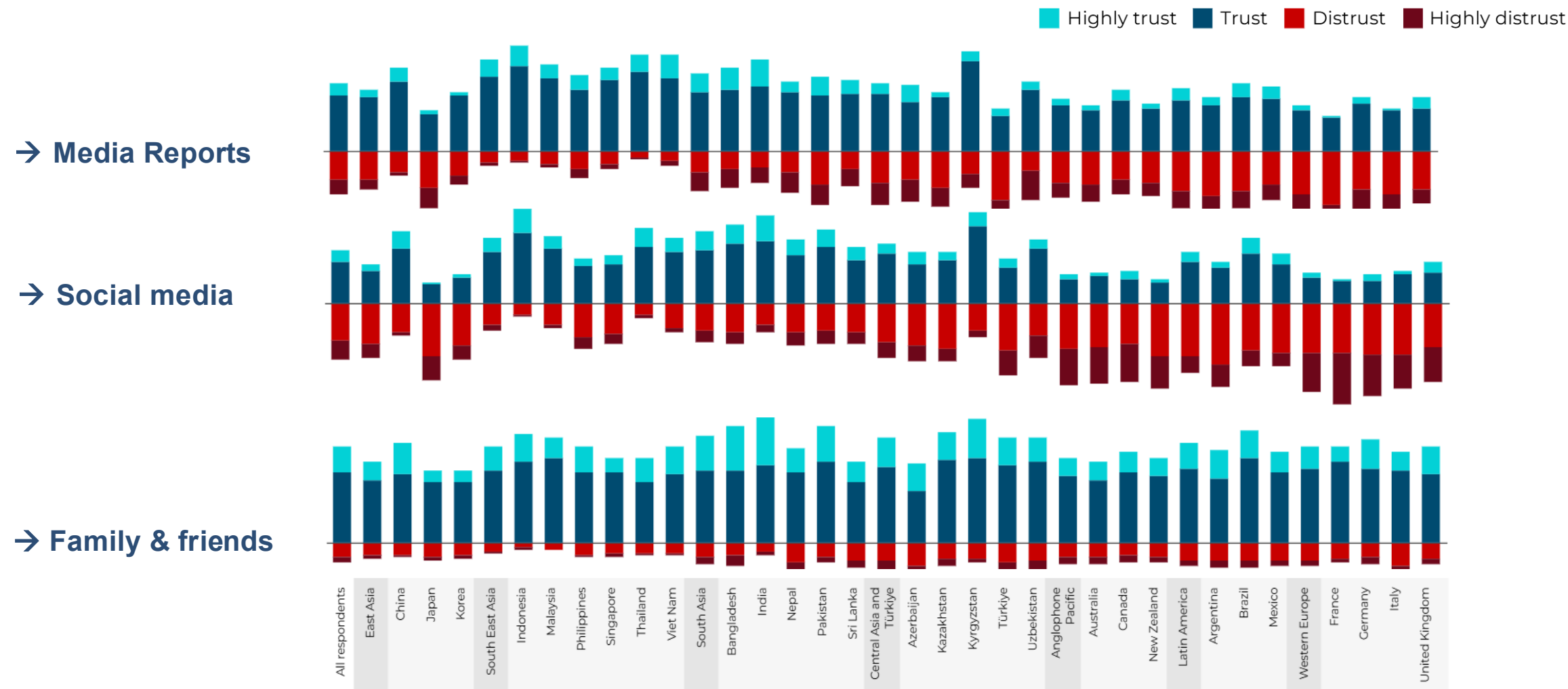




Public Perceptions

Trust in media reports, social media and family and friends

To what extent do you trust the following sources of information about the tax system?





Public Perceptions

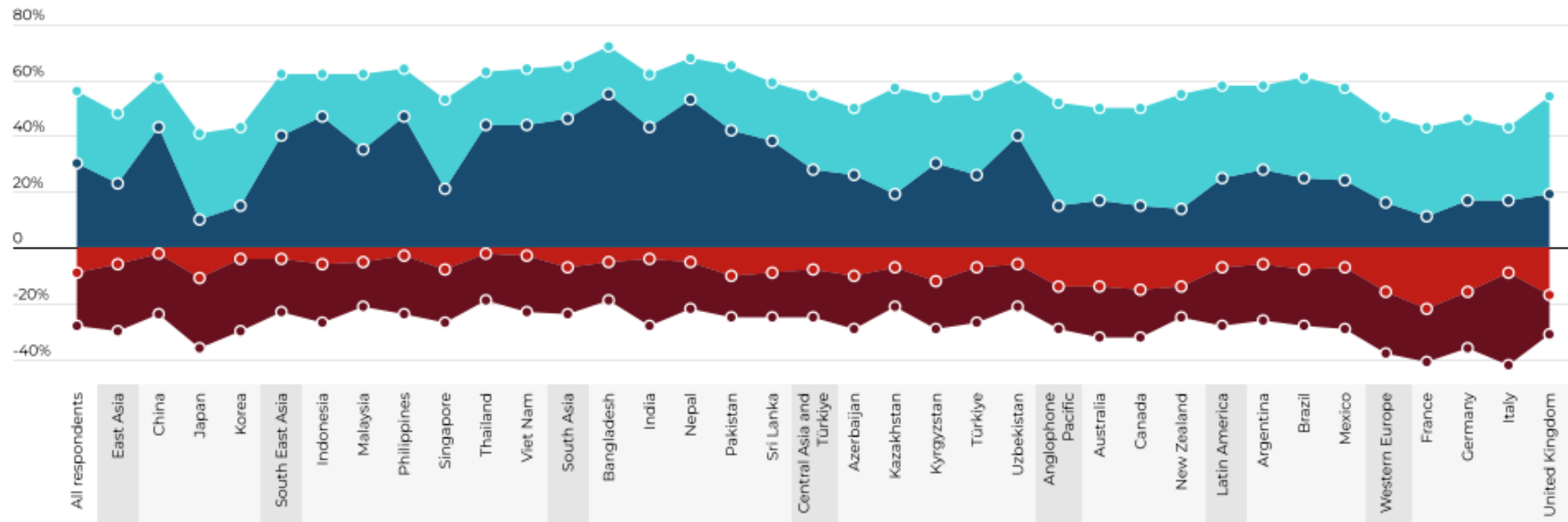
Respondents' experience with tax education at school

Respondents' experience of tax education at school

Note that the chart excludes respondents who were unsure or could not recall whether they received education about taxation in school.

■ I did not receive any education about taxation and do not believe it would have been useful ■ I received education about taxation in school and believe it was useful

■ I was not taught about taxation, but I believe it would have been valuable to have received such education ■ I was taught about taxation, but I do not believe it added value to my understanding or skills





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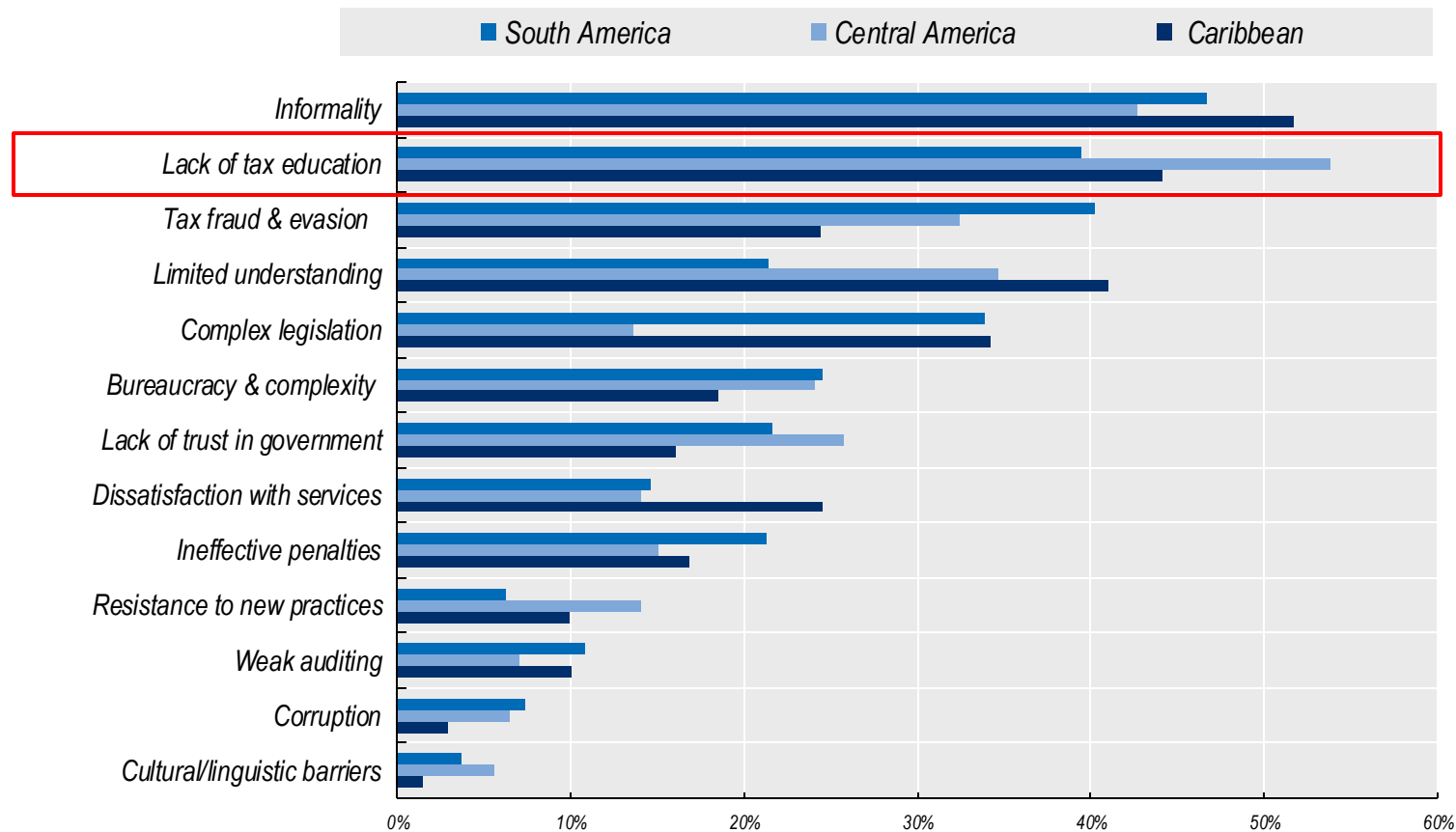
How the OECD views taxpayer education



Tax Administrators Survey

Drivers of non-compliance

What are the primary factors that contribute to non-compliance with tax obligations? (Select up to 3)

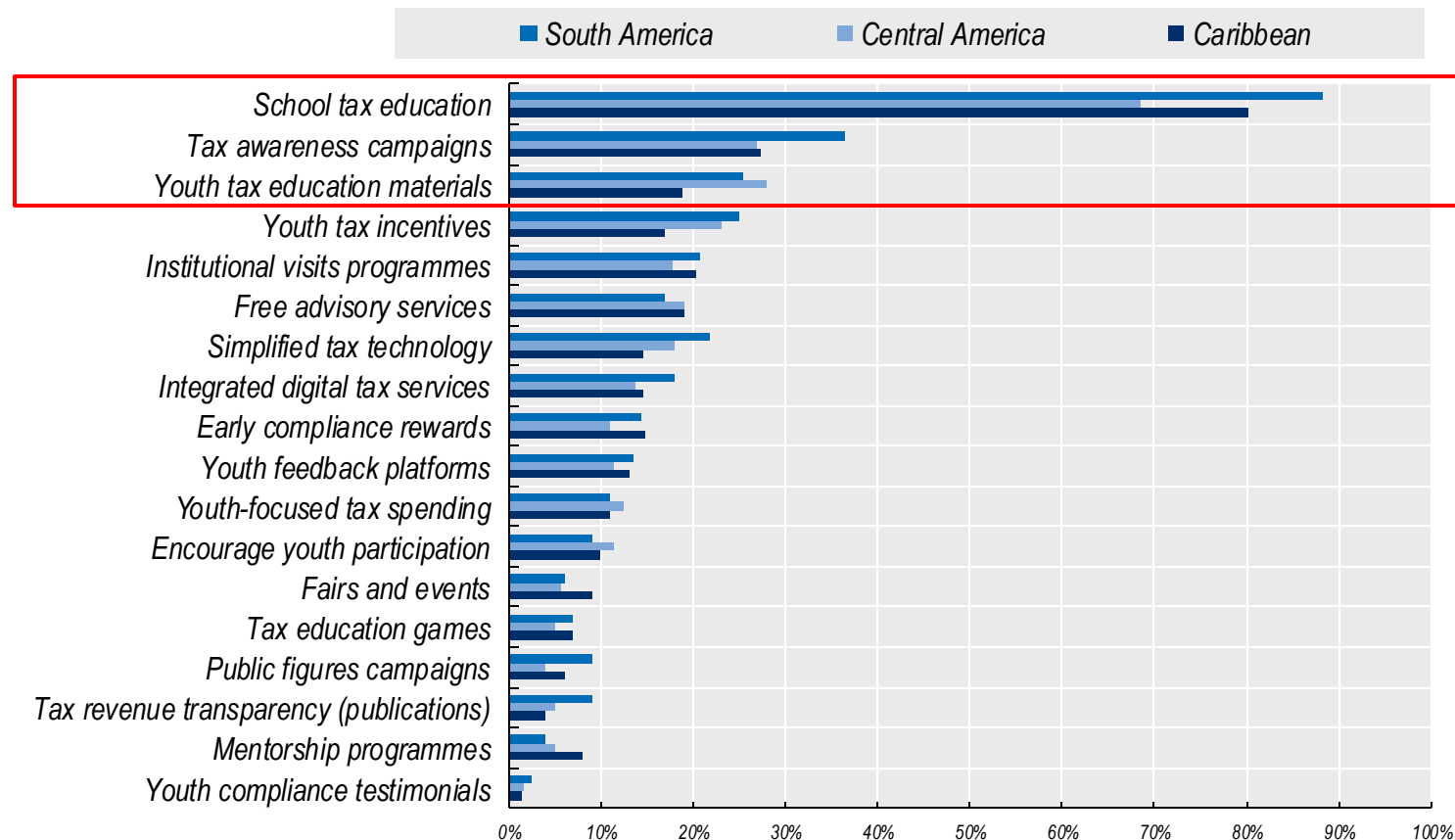




Tax Administrators Survey

Educating future taxpayers

Considering future and potential taxpayers - such as children, young adults, and new entrants to the labor market - what do you believe are the most effective strategies to cultivate a culture of voluntary tax compliance within this group?





Roadmap of the Presentation

1

Why taxpayer education is important in addressing tax morale



Public Perceptions



Tax administrators perceptions

2

How the OECD views taxpayer education



Building tax culture through taxpayer education

Why is taxpayer education important?

The importance of taxpayer education

Perception and understanding
of tax system appears to affect
willingness to pay

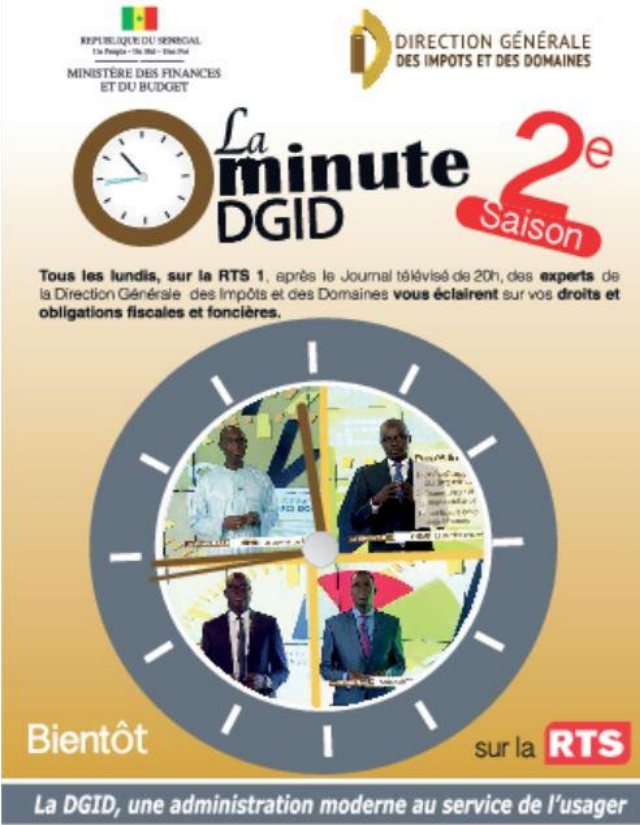
For voluntary compliance
people need to know what to
do

Tax can be a victim of fake
news



Building tax culture through taxpayer education

Wide variety of taxpayer education initiatives





Building tax culture through taxpayer education

Main approaches

→ Three main approaches

➤ Teaching Tax (44% of all initiatives)

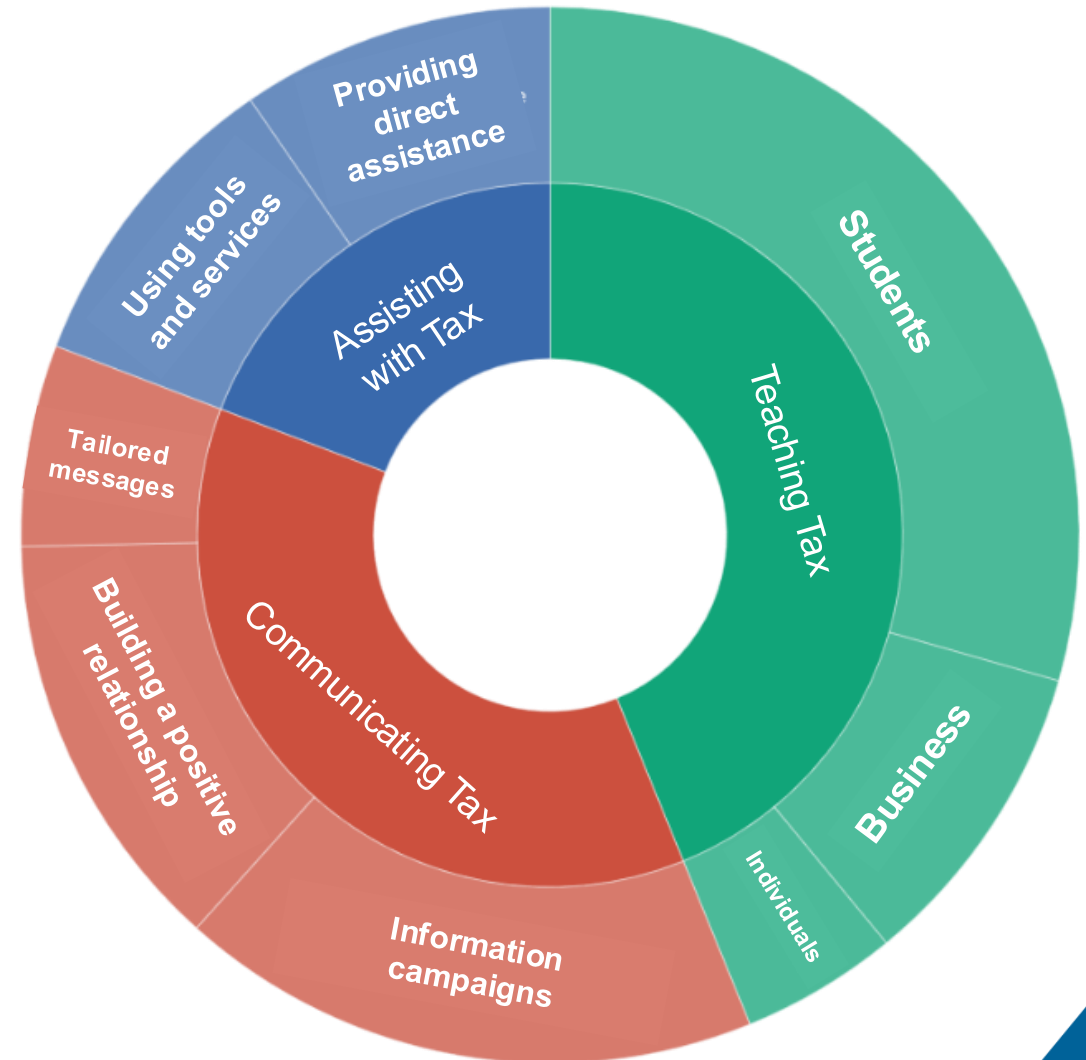
- Students
- Businesses
- Individuals

➤ Communicating Tax (36%)

- Information campaigns
- Building a positive relationship
- Tailored messages

➤ Assisting with Tax (20%)

- Using tools and services
- Providing direct assistance





Building tax culture through taxpayer education

Teaching tax

1

The most obvious approach, using more traditional **teaching methods**.

- Objective is usually to engage in more complex discussion, either on the **role of the tax system**, or the **technicalities of specific parts of the tax system**.
- Requires **more extended engagement with taxpayers** (or future taxpayers as there are lots of programmes with children/students).
- Can be very **resource intensive**.



Building tax culture through taxpayer education

Communicating tax to raise awareness

2 Communicating tax to **raise awareness**.

➤ Work at a higher level:

- Focused on shorter engagement that plants the seed to **engage on tax issues**, or to **nudge behaviour**.
- Many initiatives here look to help **strengthen the relationship between taxpayers and tax administration**, making the tax administration less scary/more approachable.

➤ Increasing use of behavioural economics approaches

- Uses 'nudges' to encourage a desired response
- Still very experimental – needs careful design and evaluation, not everyone responds to nudges in the same way
- Long-term impact still uncertain - nudges need to be accompanied by other actions (especially if implied in the nudge)



Building tax culture through taxpayer education

Behavioural interventions – Case studies



Calendars to SMEs in [Indonesia](#)

- 'Deterrence' framing had largest impact on filing rates
- 'Public good' framing had largest impact on payment rates



Letters to delinquent taxpayers in [Guatemala](#)

- Both deterrence and social norm framing letters had significant effects on both rate and amount of payment
 - National pride framing letters less impactful



Building tax culture through taxpayer education

Assisting with tax

3 Learning by **doing**.

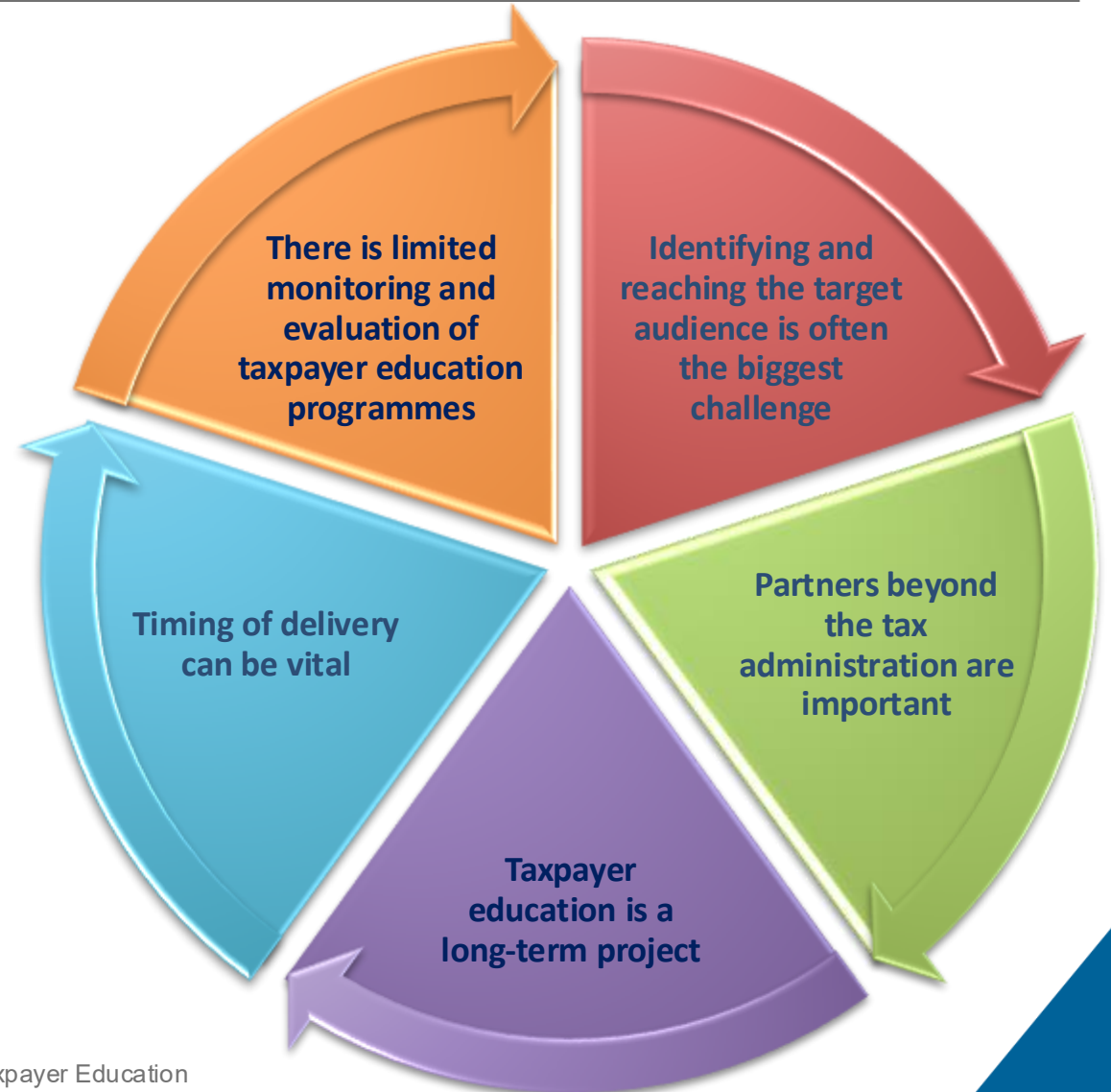
- As we've found with our Tax Inspectors Without Borders initiative, learning by doing is a **valuable tool**.
- Approaches in this category work with taxpayers and **guide them through the practicalities of paying taxes**, especially where there are new digital tools, or vulnerable groups who may otherwise struggle to engage.



Building tax culture through taxpayer education

Common challenges

- While there are differences between the three approaches there are a **few common threads** that come out.
- The second edition of Building Tax Culture, Compliance and Citizenship identify them and offers **potential solutions to overcome** them.





Other related publications



Tax Morale I: What Drives Individuals and Businesses to Pay Taxes (2019)

- New analysis on tax morale of individuals, especially in Africa
- Explores the link between tax certainty and tax morale in business



Tax Morale II: Building trust between tax administrations and large companies (September 2022)

- New data on tax administrations' perceptions of the behavior of multinational corporations and the Big Four
- Focus on the role of trust in tax morale



Public Trust in Tax 2024: Latin America and Beyond (2014)

- Survey evidence from 26 countries, with a deep-dive focus on Latin America.
- Provides insights on public perceptions of taxation and levels of trust in tax systems across countries.



THANK YOU!



References

Kettle, Stewart; Hernandez, Marco; Ruda, Simon; Sanders, Michael. 2016. Behavioral Interventions in Tax Compliance: Evidence from Guatemala. Policy Research Working Paper; No. 7690. <https://openknowledge.worldbank.org/entities/publication/4b7639c3-bab8-5bdb-950d-ff129abf7cc2>

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Suharnoko, Bambang; Castaneda Nunez, Jorge Luis; Chairunissa, Talitha Fauzia; Farid, Muhammad Noor; Poerwanto, Johannes; Wirapati, Bagus Arya. Applying Behavioral Insights to Promote SME Tax Compliance in Indonesia : Activity Report (English). eMBED brief Washington, D.C. : World Bank Group. <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/448871615957692506>

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Panel discussion: Country Inputs

Imiangaly Randrianomanana, Head of department, Taxpayer Services and Communication, Directorate General of Taxes, *Madagascar*

Corazon Aquino Ohola, Assistant Manager – Content Simplification, Civic Education and Tax Outreach, Kenya Revenue Authority, *Kenya*

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***L'ÉDUCATION DES CONTRIBUABLES DANS LES PAYS PARTENAIRES DE L'ATI :
FONDEMENTS ET PRATIQUE
CAS DE LA DGI DE MADAGASCAR***

**WEBINAIRE
03 JUILLET 2026**

LA STRATÉGIE DE SENSIBILISATION DES CONTRIBUABLES

Approche à plusieurs niveaux, adaptée aux différents profils de contribuables :

- *Par l'éducation (enfance, médias)*
- *Par l'accès à l'information (plaquettes, vidéos)*
- *Par la reconnaissance et la simplification (Anjara hetrako)*



LA STRATÉGIE DE SENSIBILISATION DES CONTRIBUABLES

Approche à plusieurs niveaux, adaptée aux différents profils de contribuables

1. Le civisme fiscal dès le plus jeune âge : le programme “harenasoa”

- Crée une familiarité avec l'impôt dès le plus jeune âge
- Développe un imaginaire positif autour de la contribution
- Prépare une future génération de citoyens responsables

Le but étant de montrer aux enfants que l'impôt, c'est avant tout **un moyen d'aider et de faire avancer la société.**

2. L'Initiative Hainao ve ? qui signifie “Le savais-tu ?” Plaquettes pédagogiques (papier & PDF) et vidéos animées de 1 à 2 minutes

Publics ciblés :

- Petits contribuables
- Travailleurs informels
- Étudiants, jeunes entrepreneurs
- Nouveaux contribuables potentiels

Objectif : Combler le déficit d'information sur les démarches fiscales et renforcer la compréhension de l'utilité concrète de l'impôt.



LA STRATÉGIE DE SENSIBILISATION DES CONTRIBUABLES

Approche à plusieurs niveaux, adaptée aux différents profils de contribuables

1. Campagnes “Anjara hetrako” :

Promotion du civisme fiscal par la simplification des démarches de formalisation en **collaboration avec les Emetteurs de Monnaie électronique** (paiement d'un minimum de perception par mobile banking)



Objectif :

- Rendre la formalisation simple, accessible
- Faciliter l'entrée dans le système fiscal pour les petits acteurs économiques et leur faire percevoir l'impôt non pas comme une contrainte, mais comme un acte citoyen à valeur collective.

Cibles prioritaires :

- Travailleurs informels en zone urbaine et périurbaine
- Micro-entrepreneurs (coiffeurs, marchands, soudeurs, etc.)
- Acteurs communautaires ou associatifs
- Femmes entrepreneures sans statut légal

ANJARA
H E T R A K O

“ ho fampanandrosoako ny tanànaoko ”



Message principal : “ **Ma part d'impôt, pour le développement de ma ville** ”

LES CHANGEMENTS OBSERVÉS À LA SUITE DE LA MISE EN ŒUVRE DE CES STRATÉGIES

Sur le plan quantitative (exemple des campagnes Anjara Hetrako) :

- Campagnes effectuées dans 12 Directions régionales des Impôts (environ 49 localités)
- Plus de 43 000 nouveaux contribuables enregistrés
- Plus de Ariary 688 millions de recettes collectées (à peu près USD 145 510)

Sur le plan qualitatif :

- évolution dans la manière dont les contribuables abordent l'administration fiscale
- recherche d'information directement auprès de l'administration plutôt que de passer par des intermédiaires informels : augmentation des interactions sur les réseaux sociaux

Feedback positifs : petit à petit, le contribuable commence à ne plus voir l'impôt seulement comme une charge ou une sanction potentielle, mais progressivement comme une contribution au fonctionnement de la collectivité

APPUI ATTENDU DE L'ATI ET DES INITIATIVES INTERNATIONALES SIMILAIRES

- Appuyer la production d'outils de sensibilisation adaptés aux contextes locaux : *vidéos courtes, supports pédagogiques, contenus en langues nationales, kits pour les écoles, campagnes radios ou outils numériques.*
- Soutenir la mesure d'impact : *appui méthodologique pour concevoir des enquêtes, des indicateurs et des tableaux de bord.*
- Faciliter le partage d'expériences entre pays partenaires : *échanges pratiques sur ce qui fonctionne réellement sur le terrain.*

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POUR VOTRE ATTENTION

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Taxpayer Education In West Africa:

Strategies, Projects and Activities Implemented by WATAF

Jules Tapsoba
Executive Secretary, WATAF

In This Presentation



**A New Perspective
on Taxpayer
Education**



**The WATAF and
TADAT Secretariat
Perspective**



**WATAF's Regional
Contribution**

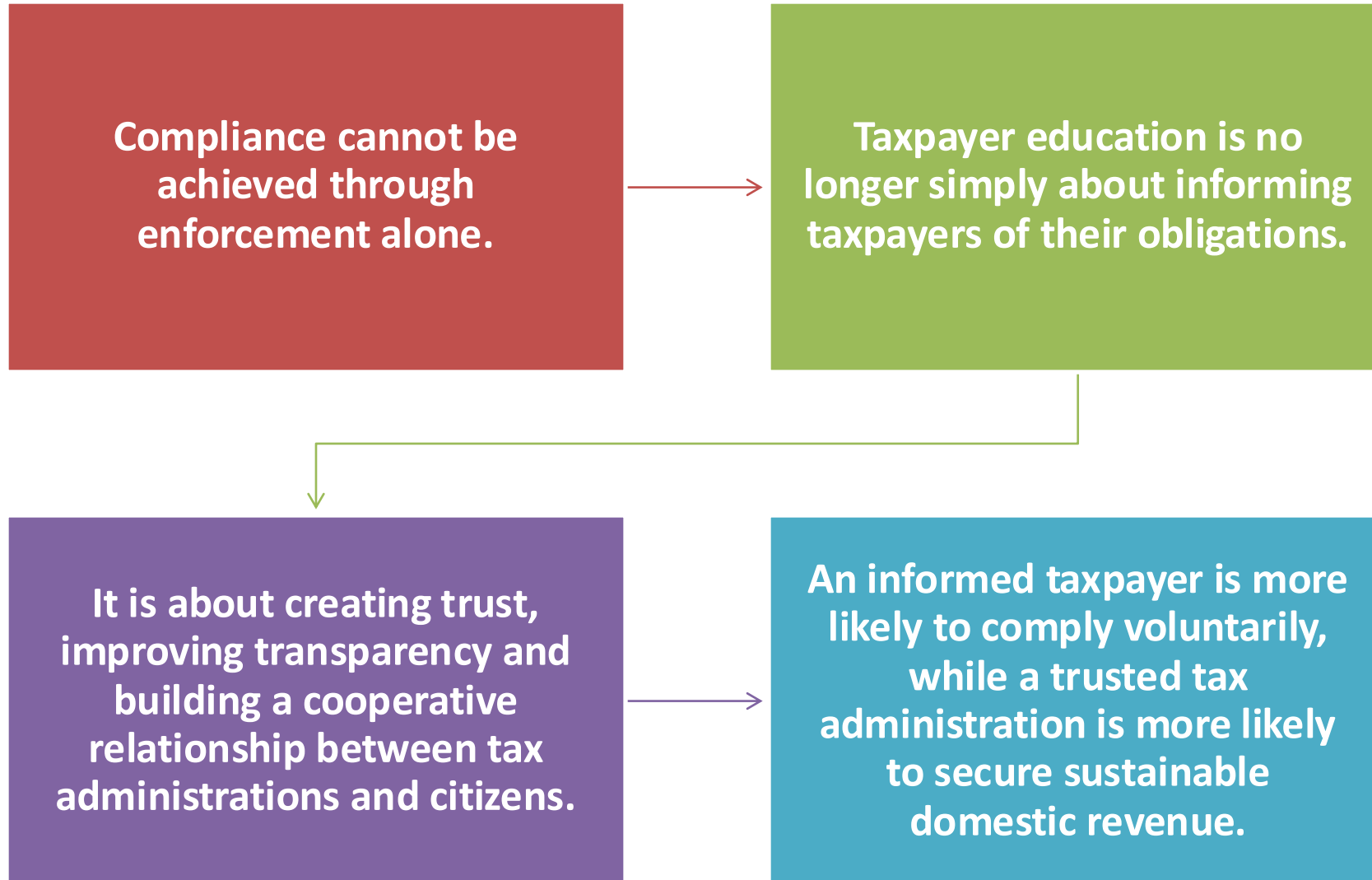


**Partnerships that
Strengthen
Taxpayer
Education**



Looking Ahead

1 - A New Perspective on Taxpayer Education with WATAF



2 - The WATAF and TADAT Secretariat Perspective

The TADAT framework provides useful guidance on what effective taxpayer education should achieve.

2 -The WATAF and TADAT Secretariat Perspective

**WATAF
Encourages tax
administrations
to:**

Communicate tax laws in a simple and understandable manner.

Clearly explain taxpayers' rights and obligations.

Provide timely and accessible information.

Establish regular dialogue with taxpayers.

Understand taxpayers' concerns and adapt awareness activities accordingly.

These are key elements of a modern tax administration.

3 – ATI and WATAF's Regional Contribution

WATAF supports member administrations by:

Providing	Providing technical assistance.
Developing	Developing regional tools and guidance (AFRITAX, e-Invoicing).
Promoting	Promoting peer learning and exchange of good practices.
Delivering	Delivering capacity-building programmes.
Facilitating	Facilitating policy dialogue on taxpayer-centred reforms.
Coordinating	Coordinating TADAT activities with the IMF TADAT Secretariat.
Working	Working with IBP, CISLAC, Parliamentarians, Senators and Universities to strengthen taxpayer education.

4 - Partnerships that Strengthen Taxpayer Education and engagement

WATAF creates opportunities for member administrations to learn from one another.

Our recent engagement with the Nigerian Tax Ombud demonstrates the value of independent taxpayer protection, complaint resolution and fair treatment.

Partnerships with organizations such as IBP promote transparency, citizen engagement and dialogue between tax administrations and civil society.

5-Looking Ahead



Taxpayer education is ultimately an investment in trust.



When taxpayers understand the system, receive quality services and feel heard, voluntary compliance improves.



WATAF will continue supporting member administrations through technical assistance, regional cooperation and strategic partnerships to build transparent, responsive and trusted tax systems.

Thank You very Much!



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Open discussion and Q&A

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Join our Community of Practice!

- ATI is planning to establish a virtual CoP aimed at **strengthening transparency and communication within tax administrations in partner countries**
- Objectives:
 - Support countries in enhancing tax transparency, improving taxpayer engagement, and fostering voluntary compliance;
 - Provide a structured platform for peer exchange among professionals working in tax administrations, including communicators, IT specialists, and other relevant experts engaged in transparency and communication functions.

- **If you are interested in joining, kindly complete the registration form:**



Thank you for your time and participation!