Strategic Analysis of Social Responsibility in the Iranian National Tax Administration: Institutional Alignment, Challenges, and Solutions

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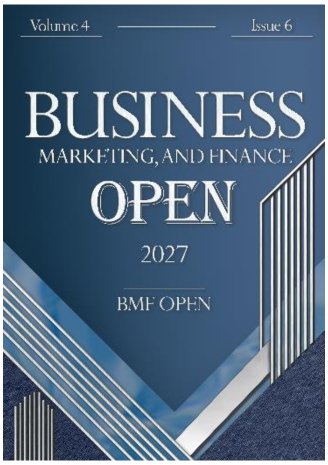

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Abstract: In recent years, the Iranian National Tax Administration has sought to move beyond its traditional revenue-generation role and transform into a development-oriented institution with responsibilities in the economic, social, and environmental dimensions. Measures such as enhancing tax transparency, combating tax evasion, supporting vulnerable enterprises, promoting public education, and digitalizing administrative processes have been implemented; however, their effectiveness requires more systematic structuring and comprehensive evaluation. The organization's mission emphasizes tax justice and transparency, its vision focuses on intelligent transformation, and its core values are centered on accountability and trust-building, although these principles have not yet been fully institutionalized within its executive structure. The findings indicate that the concepts of social responsibility reflected in official organizational documents are aligned with the organization's macro-level objectives; nevertheless, gaps remain in their practical implementation. The key influencing factors include managerial commitment, performance indicators, employees' attitudes, and stakeholder engagement. Accordingly, strategies such as establishing a specialized social responsibility unit, designing social performance indicators, and strengthening education and stakeholder participation are proposed.

Keywords: Social Responsibility; Strategic Analysis; Sustainable Organizational Development; Strategic Management; Iranian National Tax Administration.

1. Introduction

Tax administration constitutes one of the central institutional mechanisms through which governments mobilize public revenues, finance public services, redistribute economic resources, and sustain the fiscal capacity required for social and economic development. In contemporary governance, however, the legitimacy and effectiveness of a tax authority can no longer be assessed solely according to the amount of revenue collected or the efficiency with which statutory tax obligations are enforced. Tax administrations operate at the intersection of government, citizens, businesses, employees, regulatory institutions, and the wider social environment, and their decisions therefore have important consequences for distributive justice, public trust, economic behavior, administrative legitimacy, and sustainable development. This broader institutional role has become particularly important as tax systems have undergone rapid digital and organizational transformation. International developments increasingly point toward technology-enabled tax administrations characterized by integrated information systems, data-driven services, automated processes, and more proactive interaction with taxpayers [1]. Digitalization also changes the economic environment within which tax authorities operate by affecting firms' incentives, administrative burdens, access to information, and capacity for innovation [2]. Consequently, the contemporary tax administration should be understood not merely as a revenue-collection apparatus but as a public institution whose strategies, technologies, managerial practices, and relationships with stakeholders have substantial economic and social consequences. This expanded conception provides an important basis for examining **social responsibility in tax administration**, particularly whether the values proclaimed by a tax authority are institutionally aligned with its mission, organizational practices, stakeholder relationships, and strategic performance.

Social responsibility has traditionally been associated primarily with private corporations, where it concerns the integration of economic objectives with ethical, social, stakeholder, and environmental responsibilities. Nevertheless, its underlying principles are equally, and arguably more, relevant to public organizations. Public organizations exercise legal authority, allocate public resources, implement government policies, and directly influence citizens' rights and obligations; therefore, responsibility, transparency, justice, responsiveness, and accountability are inherent dimensions of their institutional legitimacy. For a tax administration, social responsibility can encompass fair treatment of taxpayers, protection of taxpayer rights, transparency of procedures, reduction of arbitrary or discriminatory practices, support for voluntary compliance, responsible management of employees, responsiveness to economic vulnerability, environmental responsibility, and constructive interaction with society. Tax compliance itself should consequently not be conceptualized exclusively as the product of legal coercion. Evidence concerning factors that improve taxpayers' compliance emphasizes the importance of broader administrative and behavioral conditions surrounding the relationship between taxpayers and tax authorities [3]. Similarly, research on the digitalization of tax administration has demonstrated that administrative modernization can influence compliance through the way taxpayers understand, experience, and become motivated to participate in the tax system [3-5]. From this perspective, strategic social responsibility provides a framework through which the economic mandate of taxation can be connected with institutional legitimacy, social justice, stakeholder confidence, and responsible public governance.

One of the most significant forces reshaping this relationship is the digital transformation of taxation. Tax administrations throughout the world are increasingly adopting electronic filing, electronic invoicing, prefilled returns, digital taxpayer services, integrated databases, algorithmic risk assessment, artificial intelligence, blockchain technologies, and automated compliance systems. Systematic evidence concerning electronic invoicing and prefilled tax returns indicates that digital transformation can improve the efficiency of tax administration and create conditions conducive to greater compliance, although successful outcomes depend on institutional design and implementation capacity [6]. Studies of Latin American and Caribbean tax administrations likewise emphasize that improving electronic services requires a coherent best-practice framework capable of making taxpayer interaction more accessible, efficient, reliable, and user-centered [7]. Digital transformation should therefore be regarded as more than a technical project. It changes the relationship between state institutions and taxpayers by altering how information is generated, how decisions are made, how obligations are communicated, and how citizens interact with public authorities. These developments directly intersect with social responsibility because a technologically advanced administration may enhance accessibility and transparency, but it may also reproduce institutional shortcomings if modernization is not accompanied by accountability, fairness, human-centered service design, and appropriate organizational capabilities. Accordingly, the strategic value of digitalization depends on whether technological reform becomes aligned with a broader institutional commitment to responsible governance.

Artificial intelligence represents an especially consequential component of this transition. The growing volume and complexity of tax-related data have created strong incentives for tax authorities to employ AI for taxpayer profiling, fraud detection, audit selection, risk assessment, compliance monitoring, service personalization, and revenue forecasting. Research suggests that AI techniques can strengthen tax compliance management, facilitate fraud detection, and improve revenue collection by enabling administrations to analyze large and heterogeneous datasets more efficiently [5]. The potential application of AI to tax-system modernization has similarly been examined in the context of Indonesia, where intelligent technologies can contribute to the modernization and effectiveness of tax administration while simultaneously raising important institutional and legal considerations [8]. More broadly, AI is increasingly regarded as a transformative instrument capable of altering administrative processes and the relationship between tax authorities and taxpayers [9]. Yet such technologies should not be evaluated solely by technical performance. The use of algorithmic decision-making in taxation has consequences for transparency, explainability, procedural fairness, privacy, accountability, and taxpayers' perceptions of legitimacy. Fonseca emphasizes that the introduction of artificial intelligence into tax administration affects not simply administrative efficiency but also the relationship between tax authorities and taxpayers [10]. Social responsibility therefore provides an important normative and strategic lens for ensuring that intelligent tax administration serves institutional objectives without weakening fairness, trust, or accountability.

Recent literature increasingly situates these technological developments within the concept of a new generation of tax administration. The emerging notion of "Tax Administration 3.0" describes systems in which taxation becomes progressively integrated into taxpayers' natural economic and digital environments, supported by real-time information, automation, interoperability, and intelligent technologies. A systematic review of digital taxation, artificial intelligence, and Tax Administration 3.0 demonstrates the growing scholarly emphasis on the relationship between technological modernization and taxpayer compliance behavior [11]. Similarly, emerging models of smart taxation envisage the combined use of artificial intelligence, blockchain, and autonomous compliance technologies to construct more efficient, transparent, and integrated tax systems [12]. Blockchain is particularly relevant because its characteristics—such as distributed verification, traceability, data integrity, and tamper resistance—may offer opportunities for strengthening transparency and reliability in tax administration, while also introducing technological, regulatory, governance, and implementation risks [13]. Comparative analyses of AI-driven and blockchain-based approaches likewise indicate that advanced technologies can transform tax compliance processes, although their institutional value ultimately depends on how effectively they are incorporated into administrative structures and governance mechanisms [14]. These developments reinforce an important principle: technological sophistication by itself does not constitute responsible administration. A responsible digital tax authority must integrate technology with justice, transparency, accountability, accessibility, institutional integrity, and stakeholder protection.

The strategic transformation of tax administration consequently depends as much on organizational and managerial capacity as on technology. The effectiveness of reform is shaped by leadership commitment, strategic orientation, employee capabilities, organizational learning, knowledge management, performance management, and the institutionalization of new practices. Within the Iranian National Tax Administration, leadership style has been identified as an important factor associated with digital transformation, indicating that technological reform is fundamentally connected to managerial behavior and organizational direction [15]. Research concerning managerial competencies in the same institutional setting has also highlighted the importance of developing appropriate managerial capabilities for responding to increasingly complex and dynamic organizational environments [16]. These findings are particularly important for strategic social responsibility because institutional responsibility cannot be achieved simply by publishing values or introducing isolated programs. It requires managers capable of translating principles such as transparency, accountability, justice, innovation, and stakeholder orientation into strategic priorities, resource allocations, organizational routines, performance indicators, and employee behavior. Performance management is equally important in a modern tax administration because reform objectives must ultimately be translated into measurable organizational and employee outcomes [17]. Thus, a strategic analysis of social responsibility should consider the extent to which managerial systems actually support, operationalize, and evaluate responsible organizational conduct.

Human resources and organizational knowledge constitute another critical dimension. Tax administrations are knowledge-intensive public organizations in which employees continually interpret complex legislation, evaluate taxpayer information, exercise professional judgment, communicate with citizens, and apply administrative rules. Consequently, the quality of human capital directly influences whether principles of justice, responsiveness, and accountability are translated into taxpayers' actual experiences. Continuous professional education within the Iranian National Tax Administration is therefore of particular importance because rapidly changing tax regulations, technologies, analytical tools, and administrative expectations require systematic updating of employees' knowledge and competencies [18]. Beyond formal training, knowledge management and knowledge-sharing mechanisms determine whether valuable organizational expertise can circulate among individuals and units and become embedded within institutional practice. Research on the institutionalization of knowledge management in tax administration emphasizes that sustainable knowledge practices are not merely technical arrangements but organizational processes requiring institutional acceptance and integration [19]. More recent evidence regarding knowledge-sharing barriers in tax administrations also draws attention to the consequences of knowledge exchange for auditors' professional judgment and the compliance costs arising from administrative interaction [20]. These considerations connect directly to social responsibility: an organization cannot consistently deliver fair, transparent, competent, and taxpayer-centered services unless its employees possess appropriate knowledge and unless organizational structures enable that knowledge to be shared and applied effectively.

Taxpayer compliance represents another major point at which organizational responsibility, administrative performance, and strategic objectives converge. Traditional approaches frequently conceptualized compliance primarily through deterrence, emphasizing audits, penalties, enforcement probability, and sanctions. Although enforcement remains indispensable, contemporary tax governance increasingly recognizes that sustainable compliance also depends on taxpayer motivation, institutional trust, administrative simplicity, perceived fairness, accessibility of services, and the legitimacy of tax authorities. Digital communication and administrative socialization can influence taxpayers' motivation and thereby contribute to compliance behavior [21]. Modernization initiatives such as core tax administration systems are therefore not merely information-technology investments; they constitute strategic reforms that can integrate taxpayer data, streamline procedures, strengthen administrative coordination, and provide infrastructure for more effective and accountable tax governance [22]. At the same time, the adoption of AI may enable tax administrations to detect avoidance and improve administrative efficiency, including in developing-country contexts where limited resources make accurate targeting and efficient enforcement especially important [4]. The strategic challenge is to ensure that greater administrative capacity does not become synonymous only with stronger surveillance and enforcement. Rather, modernization should enable a more balanced model in which enhanced detection capacity is accompanied by procedural fairness, taxpayer support, transparent communication, and reduction of unnecessary compliance burdens.

This balance is particularly important because social responsibility in tax administration encompasses multiple stakeholder groups whose interests may not always coincide. Governments expect tax organizations to generate stable revenues and combat evasion; taxpayers expect fairness, clarity, efficient services, confidentiality, and respectful treatment; businesses seek predictable rules and reasonable compliance costs; employees require fair organizational practices, professional development, well-being, and appropriate resources; and society expects the tax system to contribute to distributive justice and sustainable development. Digital tax administration may additionally affect firms beyond tax compliance itself. Evidence indicating a relationship between digital tax administration and enterprise innovation illustrates how tax-system reform can generate consequences for broader economic behavior [2]. The institutional responsibilities of a tax authority should therefore be assessed within a stakeholder framework rather than through a narrow revenue-maximization perspective. This is also consistent with current international movement toward technologically enabled tax administrations in which data, services, and compliance processes become increasingly integrated into broader economic systems [1]. Such integration increases both the capabilities and the responsibilities of tax authorities because administrative decisions can influence not only fiscal outcomes but also economic opportunity, organizational behavior, taxpayer confidence, and citizens' perceptions of the state.

The concept of **strategic** social responsibility becomes particularly valuable in this context because it moves beyond isolated charitable, welfare-oriented, or symbolic activities and asks whether responsibility is embedded within the fundamental architecture of organizational strategy. Strategic social responsibility requires coherence between an organization's mission, vision, core values, stakeholder priorities, managerial systems, human-resource practices, technologies, performance indicators, and operational decisions. In a tax administration, for example, a formal commitment to tax justice has limited strategic meaning if taxpayers encounter opaque procedures, inconsistent assessments, unequal access to services, or insufficient mechanisms for redress. Likewise, a commitment to transparency cannot be institutionalized merely through digitalization if algorithms, administrative criteria, or decision-making processes remain unintelligible to affected stakeholders. The literature on digital and AI-enabled taxation repeatedly shows that modernization offers substantial possibilities for enhancing efficiency, transparency, compliance, and revenue administration [5, 9, 11]. However, the organizational capacity to convert these technological possibilities into sustainable institutional performance depends on governance arrangements, managerial competence, employee capability, organizational learning, stakeholder communication, and appropriate monitoring and evaluation mechanisms. Social responsibility must therefore be interpreted as an integrated strategic orientation rather than as an auxiliary administrative program.

This issue acquires particular significance in developing tax administrations, where pressures for revenue mobilization frequently coexist with institutional constraints, resource limitations, informality, changing technologies, public distrust, and demands for greater administrative justice. The transfer of technologically sophisticated models without adequate attention to local organizational capacity can create a gap between formal modernization and substantive institutional change. Studies examining AI-based improvements in tax-administration efficiency explicitly recognize the importance of considering the applicability of such reforms to developing countries [4], while research on core tax administration reform demonstrates the necessity of strategic management in coordinating large-scale institutional renewal [22]. Similarly, electronic tax services need to be designed around taxpayer needs and administrative capabilities rather than treated merely as digital replicas of conventional bureaucratic procedures [7]. In this sense, responsible modernization entails a dual transformation: technological infrastructure must improve, but organizational culture, managerial systems, professional competencies, accountability structures, and stakeholder relationships must evolve simultaneously. Failure to integrate these dimensions can produce technologically advanced but institutionally fragmented systems in which efficiency improvements do not necessarily translate into greater legitimacy or social trust.

Within the Iranian context, these considerations reveal an important research need. Existing Iranian studies provide valuable insights into particular aspects of tax administration, including taxpayer compliance [3], managerial competencies [16], leadership and digital transformation [15], continuous employee education [18], and the potential contribution of artificial intelligence to administrative efficiency and the reduction of tax avoidance [4]. Collectively, these studies demonstrate that effective tax administration is multidimensional and depends on relationships among managerial, human, technological, behavioral, and institutional factors. Nevertheless, examining these factors separately cannot fully determine whether the tax administration's social commitments are strategically embedded in its institutional architecture. International research has similarly concentrated heavily on specific technological mechanisms, including AI [8, 10], blockchain [13], automated compliance [12], digital taxpayer services [6], and knowledge management [19]. What remains especially important is an integrated strategic perspective capable of examining how organizational objectives, responsible practices, technological modernization, stakeholders, managerial commitment, organizational culture, performance systems, and institutional structures interact.

Such an integrated examination is essential because social responsibility can exist at very different levels of organizational maturity. At a superficial level, an organization may adopt responsible language, implement occasional supportive initiatives, or present transparency and justice as official values without incorporating them into everyday decision-making. At a more developed level, responsibility becomes connected to strategic planning, budgeting, performance management, employee development, digital governance, stakeholder consultation, and measurable institutional outcomes. The distinction between symbolic and institutionalized responsibility is therefore crucial. Emerging evidence on smart tax systems demonstrates the technical potential for more transparent and efficient administration [12], while comparative work on AI and blockchain illustrates the opportunities provided by new technologies alongside the risks associated with their implementation [14]. Likewise, performance-management research emphasizes that modernization must ultimately be translated into effective organizational performance [17]. An institutionally mature approach to social responsibility should consequently establish mechanisms through which responsible principles are translated into observable practices, evaluated through explicit indicators, communicated to stakeholders, and continuously improved. This perspective also makes it possible to identify barriers—including weak managerial commitment, fragmented organizational structures, insufficient employee awareness, deficient knowledge-sharing mechanisms, limited stakeholder participation, and inadequate monitoring systems—that may prevent formal organizational values from becoming operational realities.

Accordingly, understanding strategic social responsibility in a national tax administration requires connecting several bodies of scholarship that are often treated separately: social responsibility and public-sector legitimacy; tax compliance and taxpayer motivation; digital transformation and electronic services; artificial intelligence and automated administration; blockchain and information integrity; leadership and managerial competencies; continuous education and knowledge management; and performance management. The convergence of these domains reflects the transformation of tax administration itself. Contemporary tax authorities increasingly possess sophisticated technological and informational capacities, but their long-term legitimacy depends on how those capacities are governed and whether institutional modernization strengthens rather than weakens fairness, accountability, accessibility, trust, and responsible stakeholder relations. Digital transformation may reduce administrative costs and improve services [6]; AI may strengthen analytical and compliance capabilities [5]; knowledge sharing may improve professional judgment and reduce inefficient compliance burdens [20]; and digital socialization may strengthen taxpayers' motivation to comply [21]. Yet these benefits become strategically meaningful only when technological, managerial, human, and social dimensions are institutionally aligned. This need for alignment provides the conceptual foundation for examining social responsibility not as a peripheral ethical concern but as an integral component of contemporary tax governance and sustainable public-sector performance.

Therefore, the aim of the present study was to strategically analyze social responsibility in the Iranian National Tax Administration.

2. Methodology

This study employed a cross-sectional, applied, and qualitative research design using thematic analysis and semi-structured interviews. The participants consisted of seven managers and employees of the Iranian National Tax Administration who were selected through purposive and convenience sampling. The selection criterion was the participants' professional experience and organizational positions, enabling them to provide credible insights into the organization's social responsibility practices. Data collection continued until theoretical saturation was achieved.

The data analysis process involved transcribing the interview recordings, identifying distinct concepts, coding the data, eliminating redundant concepts, and organizing the remaining codes into broader thematic categories. The resulting themes were subsequently used to develop a strategic social responsibility model for the Iranian National Tax Administration. Data analysis was conducted using MAXQDA software. The demographic characteristics of the interview participants are presented in Table 1.

Table 1. Demographic Characteristics of the Interview Participants

No.	Code	Organizational Position	Years of Service	Educational Qualification
1	P1	Deputy for Planning and Resource Development	25	M.A. in Accounting
2	P2	Human Resources Planning Specialist	20	M.A. in Educational Management
3	P3	Head of Training Department	18	Ph.D. in Public Administration
4	P4	Senior Social Affairs Specialist	15	M.A. in Human Resource Management
5	P5	Human Resources Planning Specialist	10	M.A. in Sociology
6	P6	Administrative Transformation Projects Implementation Manager	12	M.A. in Industrial and Organizational Psychology
7	P7	Employee Welfare Affairs Specialist	14	M.A. in Sociology

3. Findings and Results

To systematically analyze the social responsibility initiatives of the Iranian National Tax Administration, Table 2 presents the organization's objectives and related activities across the economic, social, and environmental dimensions. The table also identifies the stakeholder groups associated with each activity, thereby providing a basis for evaluating the strategic alignment between the organization's mission and its social responsibility practices.

Table 2. Analysis of the Objectives and Activities of the Iranian National Tax Administration in the Field of Social Responsibility

Main Theme	Subtheme	Representative Statements
Economic Dimension	Enhancing the transparency of tax processes	"Within the economic dimension, our primary activities include increasing the transparency of tax procedures, facilitating tax payment for small and medium-sized enterprises (SMEs), and supporting domestic production through targeted tax exemptions." (P7) "Among our key initiatives are expanding the tax base while ensuring tax justice, increasing procedural transparency, eliminating rent-seeking and discrimination, and supporting producers and vulnerable businesses." (P6)
	Supporting producers	"During periods of economic recession, the organization demonstrated its sensitivity to the country's economic conditions by granting penalty waivers and providing tax relief for SMEs." (P6) "Our major initiatives include expanding the tax base through tax justice, increasing transparency, eliminating discrimination, and supporting producers and vulnerable businesses." (P6)
	Fair tax collection and combating tax evasion	"Economically, our organization plays a pivotal role in securing public revenues. Therefore, tax administration should be viewed within the framework of social responsibility because fair tax collection and combating tax evasion provide the foundation for social and economic justice." (P5) "Key initiatives include expanding the tax base while maintaining tax justice, enhancing transparency, eliminating rent-seeking and discrimination, and supporting vulnerable producers and businesses." (P6)
Social Dimension	Social responsibility initiatives	"In the social domain, our activities include public tax education, promoting a culture of voluntary tax compliance, and cooperating with civil society organizations to enhance financial transparency." (P7) "Within the organization, attention to employees' psychological well-being, job satisfaction, empowerment, and welfare programs constitutes an essential part of our social responsibility toward our human capital." (P6)
	Social support during crises	"We believe that no policy can succeed without public participation and acceptance. Therefore, tax culture promotion, educating citizens about the role of taxation in national development, and effective engagement with professional associations and civil society organizations are among our priorities." (P6) "During crises such as the COVID-19 pandemic, we sought to develop supportive policies based on the principles of justice and social solidarity." (P4) "Within the organization, employee well-being, job satisfaction, empowerment, and welfare programs are regarded as integral components of our social responsibility." (P6)
Environmental Dimension	Digitalization of processes to reduce paper consumption	"These initiatives demonstrate the organization's efforts to reduce its environmental footprint, despite its relatively limited direct environmental role." (P6) "The transition toward e-government and the elimination of paper-based tax procedures represent major steps in reducing the consumption of natural resources." (P6)
	Promoting environmental awareness among employees	"Although the organization's direct environmental role is limited, in recent years we have sought to reduce paper consumption through digitalization, improve energy efficiency in office buildings, and educate employees about environmental responsibility." (P7)
	Employee education on environmental responsibility	"Although the organization's environmental initiatives may not be highly visible, the adoption of modern technologies, the gradual elimination of paper-based procedures, the digitalization of services, and the transition toward e-government have all contributed to reducing adverse environmental impacts." (P4)

Stakeholders of the Organization's Social Responsibility Activities	Taxpayers	"The first stakeholder group consists of taxpayers, who benefit from transparency, fairness, and simplified administrative procedures." (P7) "Our objective is to facilitate taxpayers' interactions with the organization, enhance public trust, and strengthen perceptions of fairness within the tax system." (P6) "Through public education on taxpayers' rights and obligations, promoting tax compliance culture, and maintaining effective communication with taxpayers—particularly vulnerable groups—we have sought to fulfill our role as a socially responsible institution." (P4)
	Organizational employees	"The second stakeholder group comprises organizational employees, who benefit from responsible internal policies that create a better working environment." (P7) "First and foremost, employees should feel that they work in a healthy environment where opportunities for growth exist and organizational support is available." (P1) "Employees represent our human capital and the primary implementers of organizational policies. Therefore, we are committed to safeguarding their dignity, welfare, and professional development." (P6)
	Government and public institutions	"The third stakeholder group includes the government and public institutions, which benefit from sustainable public revenues that facilitate the implementation of national development policies." (P7) "At a broader level, the government, economic institutions, the private sector, and civil society are also stakeholders because our performance directly influences the effectiveness and efficiency of the country's economic policies." (P6) "Inter-organizational partners, including the Ministry of Economic Affairs and Finance, the Plan and Budget Organization, and the Central Bank, are among the key stakeholders involved in tax policymaking and implementation." (P5)
	Future generations	"Society at large also benefits indirectly from these initiatives." (P3) "Future generations are also stakeholders because establishing a responsible tax system can contribute to sustainable development." (P7) "Finally, future generations and the environment should also be recognized as long-term stakeholders, as our commitment to sustainable development reflects our responsibility toward them." (P6)

To examine the strategic structure of the Iranian National Tax Administration with respect to social responsibility, Table 3 analyzes the organization's strategic guiding elements, including its mission, vision, and core values. These strategic pillars not only define the organization's overall direction but also directly influence the nature of its activities and the stakeholder groups that it prioritizes.

Table 3. Analysis of the Strategic Guiding Elements of the Iranian National Tax Administration

Main Theme	Subtheme	Representative Statements
Strategic Guiding Elements of the Iranian National Tax Administration	Ensuring sustainable public revenues and tax justice (Mission)	"The mission of the Iranian National Tax Administration can be summarized in one statement: *to secure sustainable government revenues through a fair, transparent, efficient, and participatory tax system*." (P7) "We regard this mission not merely as a fiscal obligation but as a social responsibility. It is rooted in the belief that sustainable development cannot be achieved without a transparent, efficient, and people-oriented tax system." (P4) "Tax collection is viewed not only as a revenue-generating mechanism but also as an instrument for the equitable distribution of wealth and for empowering the government to deliver public services." (P6) "The organization's objective is to strengthen the government's revenue base by promoting tax justice and employing modern

		methods, while ensuring that taxpayers perceive the taxes they pay as fair." (P5)
	Enhancing public trust and promoting tax culture (Vision)	"One of the organization's primary objectives is to enhance public trust in the tax system. We seek to transform taxation from a mere administrative obligation into a culture of public participation." (P3) "Our vision is to become a people-centered, intelligent, and effective organization within the national tax system." (P6)
	Building an intelligent, accountable, and efficient organization	"Our vision is to become a leading, intelligent, transparent, and accountable organization in the field of taxation." (P4) "We aspire to become one of the most successful public institutions, and such success cannot be achieved without attention to social responsibility, both internally and externally." (P1)
	Utilizing modern technologies and digital transformation	"Digital transformation and innovation in tax services constitute key pillars of our vision. We must simplify tax procedures, enhance transparency, and improve accessibility." (P7) "Achieving this vision is impossible without an integrated approach to human resources and social responsibility." (P5)
	Tax justice and transparency (Core Values)	"The core values that we strongly emphasize include justice, transparency, accountability, rule of law, trust-building, and innovation." (P7) "Tax justice, transparency in organizational performance, honesty in stakeholder interactions, social responsibility, protection of taxpayers' rights, meritocracy, and human capital development constitute the organization's fundamental values." (P5) "Within the organization, we must ensure that managerial decisions are transparent, employees' rights and benefits are clearly defined, and equal career advancement opportunities are available to everyone." (P1)
	Innovation and efficiency in tax services	"Innovation and efficiency are fundamental organizational principles because the adoption of modern technologies enables the optimization of tax processes and the reduction of administrative costs." "The digitalization of processes and the facilitation of service delivery are practical manifestations of these values." (P6)
Focus on Stakeholders and Activities	Focus on taxpayers	"The primary focus of these strategic pillars is on taxpayers, with whom we interact directly, and the quality of this relationship represents a key indicator of organizational success." (P4) "For taxpayers, justice and transparency in tax services are of paramount importance. The organization should provide services in a manner that enables taxpayers to perceive themselves as part of a fair and accountable tax system." (P7) "Establishing transparent and participatory systems that strengthen interaction between the organization and taxpayers is one of our fundamental principles." (P3)
	Focus on organizational employees	"We place particular emphasis on employees and the executive body of the organization because our vision and values cannot be realized without their commitment." (P6) "First and foremost, employees should feel that they work in a healthy environment where opportunities for growth exist and organizational support is available." (P1)
	Focus on government and public institutions	"The third major stakeholder is the government, which has entrusted the Iranian National Tax Administration with the responsibility of securing sustainable public revenues to finance public programs." (P7) "Partner institutions, including the Ministry of Economic Affairs and Finance, the Plan and Budget Organization, and the Central Bank, are also among the key stakeholders involved in tax policymaking and implementation." (P5)

To evaluate the extent of strategic alignment between the social responsibility activities of the Iranian National Tax Administration and its strategic objectives and organizational performance, Table 4 presents the major themes identified through the qualitative analysis.

Table 4. Strategic Alignment Between the Social Responsibility Activities of the Iranian National Tax Administration and Its Strategic Objectives and Performance

Main Theme	Representative Statements
Common Strategic Principles (Justice, Transparency, and Accountability)	"From the perspective of commonalities, both social responsibility and the organization's strategic priorities emphasize principles such as tax justice, transparency, accountability, and effective public service." (P4)
	"Social responsibility in human resource management also seeks to establish a fair working environment characterized by job security and equal opportunities for employees. These two perspectives converge around the principles of justice and accountability toward stakeholders." (P3)
	"Promoting tax culture, which forms part of our social responsibility initiatives, is fully aligned with the strategic objective of increasing voluntary taxpayer compliance." (P4)
Differences in Operational Implementation and Institutionalization	"Although the organization acknowledges social responsibility in its official discourse and strategic documents, these commitments are less evident in organizational structures, resource allocation, and performance evaluation systems." (P5)
	"Certain social and environmental activities classified as social responsibility—such as supporting local development or assisting vulnerable groups—are either not explicitly reflected in the organization's strategic documents or receive relatively low priority." (P7)
Commitment and Support of Senior Management	"The first prerequisite is managerial commitment and the support of senior policymakers for institutionalizing social responsibility within the organizational structure." (P7)
	"As long as managers do not regard social responsibility as an organizational necessity, its implementation will continue to face significant challenges." (P1)
	"The more senior managers perceive social responsibility as an integral part of the organization's overall strategy rather than merely an auxiliary activity, the greater the level of strategic alignment that will be achieved." (P5)
Performance Evaluation and Organizational Budgeting Systems	"The lack of sufficient expertise in key human resource positions, appointments based on personal relationships rather than merit, and the absence of a direct link between organizational policies and their operational implementation constitute major barriers." (P2)
	"The absence of transparent indicators for measuring the social and environmental impacts of organizational activities represents one of the current challenges." (P6)
Employees' Awareness and Cultural Attitudes Toward Social Responsibility	"The level of awareness and acceptance of social responsibility among managers and employees is critically important. If social responsibility is perceived merely as a symbolic or ceremonial activity, genuine strategic alignment cannot be expected." (P4)
	"Another influential factor is employees' understanding of social responsibility. When employees possess adequate knowledge of organizational strategies, laws, regulations, and societal conditions, the implementation of social responsibility becomes more effective." (P1)
Stakeholder Engagement and Communication Mechanisms	"The more accountable and transparent an organization becomes toward society, the more deeply social responsibility will be embedded within its strategic framework." (P5)
	"Engagement with diverse stakeholder groups, particularly taxpayers and local institutions, can provide a more comprehensive understanding of social priorities." (P7)
	"We need transparent processes and appointment systems so that employees clearly understand the organizational objectives they are pursuing and recognize the role of social responsibility within that framework." (P3)

To classify and analyze the objectives and activities of the Iranian National Tax Administration in the field of social responsibility, Table 5 has been developed. This table provides a framework for examining the organization's conceptual and operational orientations toward social responsibility and facilitates the evaluation of the coherence, sustainability, and effectiveness of its initiatives in relation to its stakeholders.

Table 5 has been designed to categorize and analyze the social responsibility goals and activities of the Iranian National Tax Administration. This table provides a basis for examining the conceptual and operational orientations of the organization in the field of social responsibility and enables the assessment of the coherence, sustainability, and effectiveness of its actions in interaction with stakeholders.

Table 5. Social Responsibility Goals and Activities

Sub-theme	Related Propositions
Transition from a Symbolic Approach to a Systemic and Sustainable Approach	"We must move away from scattered and temporary measures and move toward designing and implementing a comprehensive, coherent, and strategic framework for social responsibility" (P4). "Social responsibility must become part of our organizational identity and culture, not a peripheral activity or a public relations exercise" (P7). "First, we must transition from a superficial and temporary approach to a systemic and sustainable one. Social responsibility goals must be explicitly linked to the organization's long-term vision" (P2). "Social responsibility should not be a fixed and immutable concept, but rather should be improved in accordance with organizational developments and societal needs" (P1).
Enhancing Transparency and Accountability in Interaction with Stakeholders	"We should place greater emphasis on tax justice, increasing information transparency, and strengthening citizen participation in tax decision-making processes" (P6). "Clarifying processes and active accountability should be considered part of CSR activities; because public trust is the greatest asset of the tax organization" (P5). "The organization must have policies in place so that all employees know that the career progression path and regulations concerning performance and promotion are completely clear and unambiguous" (P1).
Enhancing the Organization's Role in Social Development and Tax Justice	"Alongside improving health, welfare, and training for employees, the impacts of the organization's policies and performance on society, the environment, and tax justice should also be placed at the center of attention" (P2). "Until now, social responsibility has been mostly focused on employee satisfaction, staff welfare, and internal training. However, in the future, this concept must also include the organization's role in developing social justice, promoting tax culture, and increasing social capital in society" (P3). "One of the key changes that must be implemented in social responsibility goals and activities is prioritizing education and the promotion of tax culture in society" (P5). "As a governing institution, by reducing the use of paper resources and adopting sustainable energy consumption, we can serve as a suitable model for other agencies" (P4).
Expanding Inter-sectoral Interactions with Other Governmental and Civil Institutions	"Expanding inter-sectoral interactions with other governmental bodies, NGOs, and the media is essential; because only through inter-sectoral cooperation can tax values be institutionalized in the public culture of society" (P7). "We must leverage the capacity of interaction with civil society, universities, and the media to shape the discourse on social responsibility" (P4). "Inter-organizational cooperation with academic institutions, civil society, and the media in the design, implementation, and evaluation of social responsibility programs can multiply the influence and effectiveness of these actions" (P2).
Attention to Environmental Dimensions and Sustainable Development	"Environmental dimensions must be more prominently featured in future programs. The use of clean energy in buildings, reducing paper consumption through the digitalization of processes, and green resource management are among the measures that must be pursued sustainably" (P7). "Another important change is increasing attention to environmental dimensions and sustainable development, particularly through the electronification of processes, eliminating paperwork, and ensuring sustainable energy consumption in offices" (P6). "As a governing institution, although we do not have a direct role in generating pollution, we can serve as a suitable model for other agencies in terms of energy consumption, digitalization of processes, and reducing the use of paper resources" (P4).

Table 6 identifies and classifies the barriers to implementing strategic social responsibility within the Iranian National Tax Administration. The table examines the factors that hinder the institutionalization and effective implementation of social responsibility throughout the organization's structure. An analysis of these barriers provides a basis for revising organizational policies, improving implementation mechanisms, and strengthening managerial commitment toward achieving the organization's social objectives.

Table 6. Barriers to the Implementation of Strategic Social Responsibility in the Iranian National Tax Administration

Main Theme	Representative Statements
Support from Senior Management and Organizational Commitment	"Above all, the support and commitment of organizational leadership are critically important. When senior managers view social responsibility not merely as a symbolic or promotional activity but as a strategic necessity, the path toward meaningful and effective action becomes much clearer." (P7)
	"In my opinion, the foremost enabling factor is the commitment and conviction of senior management. Without their genuine belief in the importance of social responsibility, neither adequate budgets will be allocated, nor appropriate organizational structures established, nor will organizational units be expected to assume meaningful responsibilities in this area." (P6)
	"The most important determinant is the commitment and determination of senior managers. When social responsibility is recognized at the highest decision-making level, the necessary resources, authority, and organizational structures naturally follow." (P5)
Alignment of Social Responsibility with the Organization's Strategic Priorities	"Social responsibility activities must be fully aligned with the organization's strategic plans. When this approach is explicitly incorporated into budgeting, strategic policy documents, and organizational objectives, it ceases to be a peripheral activity and becomes an inseparable component of the organization's core mission." (P7)
	"We should regard social responsibility not as a supplementary activity but as a fundamental pillar of organizational strategy. Only then can meaningful goal-setting, performance indicators, and systematic evaluation be established, preventing CSR from becoming merely ceremonial or symbolic." (P6)
Developing an Organizational Culture Based on Transparency and Accountability	"Organizational culture plays a decisive role in the success of this process. When values such as transparency, accountability, participation, and social concern become deeply embedded in organizational behavior and decision-making, social responsibility is no longer perceived as an external directive or a temporary initiative but is instead voluntarily embraced by employees." (P7)
	"An environment should be created in which employees perceive themselves as being accountable to society, taxpayers, and other stakeholders. Such an environment increases employee participation in the organization's social responsibility initiatives." (P6)
	"An organizational culture founded on accountability, transparency, and respect for stakeholders encourages employees who value justice, integrity, and social welfare to actively contribute to the implementation of social responsibility." (P5)
Stakeholder Engagement	"Effective engagement with external stakeholders—including taxpayers, civil society organizations, and the media—is essential. Such active and continuous interaction enhances public trust while also creating opportunities to review and improve organizational policies." (P7)
	"Expanding engagement with external stakeholders, the media, universities, and civil society organizations places the organization within a dynamic ecosystem in which accountability, transparency, and continuous learning can flourish." (P6)

Table 7 presents strategies for improving strategic social responsibility within the Iranian National Tax Administration. This table provides a framework for analyzing practical recommendations that can contribute to enhancing the effectiveness, coherence, and sustainability of the organization's social responsibility initiatives.

Table 7. Strategies for Improving Strategic Social Responsibility in the Iranian National Tax Administration

Subtheme	Representative Statements
Institutionalizing Social Responsibility within the Organizational Structure	"The first step is to institutionalize social responsibility within the organization's strategic planning. It should not be regarded as an appendix or an add-on; rather, it must become an integral part of organizational policymaking, planning, and performance evaluation." (P6)
	"We need to establish a specialized unit or working group for managing social responsibility within the organization's formal structure, with responsibility for coordinating, monitoring, evaluating, and enhancing social responsibility activities." (P3)
	"Continuous training programs should be provided for employees to enhance their awareness and equip them with the skills required to perform their responsibilities more effectively in their interactions with taxpayers and society." (P3)
Developing Performance Indicators for Evaluating Social Responsibility	"Employees and managers should become familiar with the principles, objectives, and benefits of social responsibility. This awareness should be strengthened through training, organizational dialogue, and internal role modeling in order to foster genuine commitment and active participation." (P7)
	"The organization should develop transparent reporting mechanisms, publish annual reports covering its social, environmental, and governance performance, and maintain effective engagement with society and taxpayers in order to present itself as an accountable and responsible institution." (P7)
Enhancing Organizational Transparency and Accountability	"Public disclosure of reports on tax justice, actions taken against tax evasion, and the allocation of public resources can significantly strengthen public trust in the organization." (P2)
	"Establishing platforms for dialogue with professional associations, universities, non-governmental organizations, and the media enables the organization to gain a deeper understanding of societal expectations and to align its policies accordingly." (P2)
Strengthening Stakeholder Engagement	"Cooperation with external institutions can create innovative opportunities for designing and implementing social responsibility programs." (P7)
Cultural Resistance to Change	"Parts of the organization may resist new approaches for various reasons, including adherence to traditional practices or concerns about increased accountability." (P6)
	"The appropriate response is to implement awareness-raising programs, explain the benefits of social responsibility, and actively involve employees in organizational decision-making processes." (P4)
Limited Human and Financial Resources	"Some social responsibility initiatives require substantial financial and human resources. In such circumstances, making use of inter-organizational cooperation, obtaining governmental or private-sector support, and carefully prioritizing initiatives can provide effective solutions." (P2)
	"To address this challenge, the organization can utilize external capacities, including corporate social responsibility partnerships, joint cooperation agreements, and international support mechanisms." (P3)
Absence of a Clearly Defined Organizational Structure	"If the organization lacks a dedicated unit or specialized committee for social responsibility, related activities will inevitably remain fragmented and ineffective." (P2)
	"Establishing an independent body or an interdepartmental committee to direct and supervise the organization's social responsibility programs is essential." (P1)
	"Without effective monitoring and evaluation systems, it is impossible to measure the effectiveness and impact of social responsibility initiatives. Developing managerial dashboards with well-defined social and environmental performance indicators would facilitate continuous monitoring and timely corrective actions." (P7)

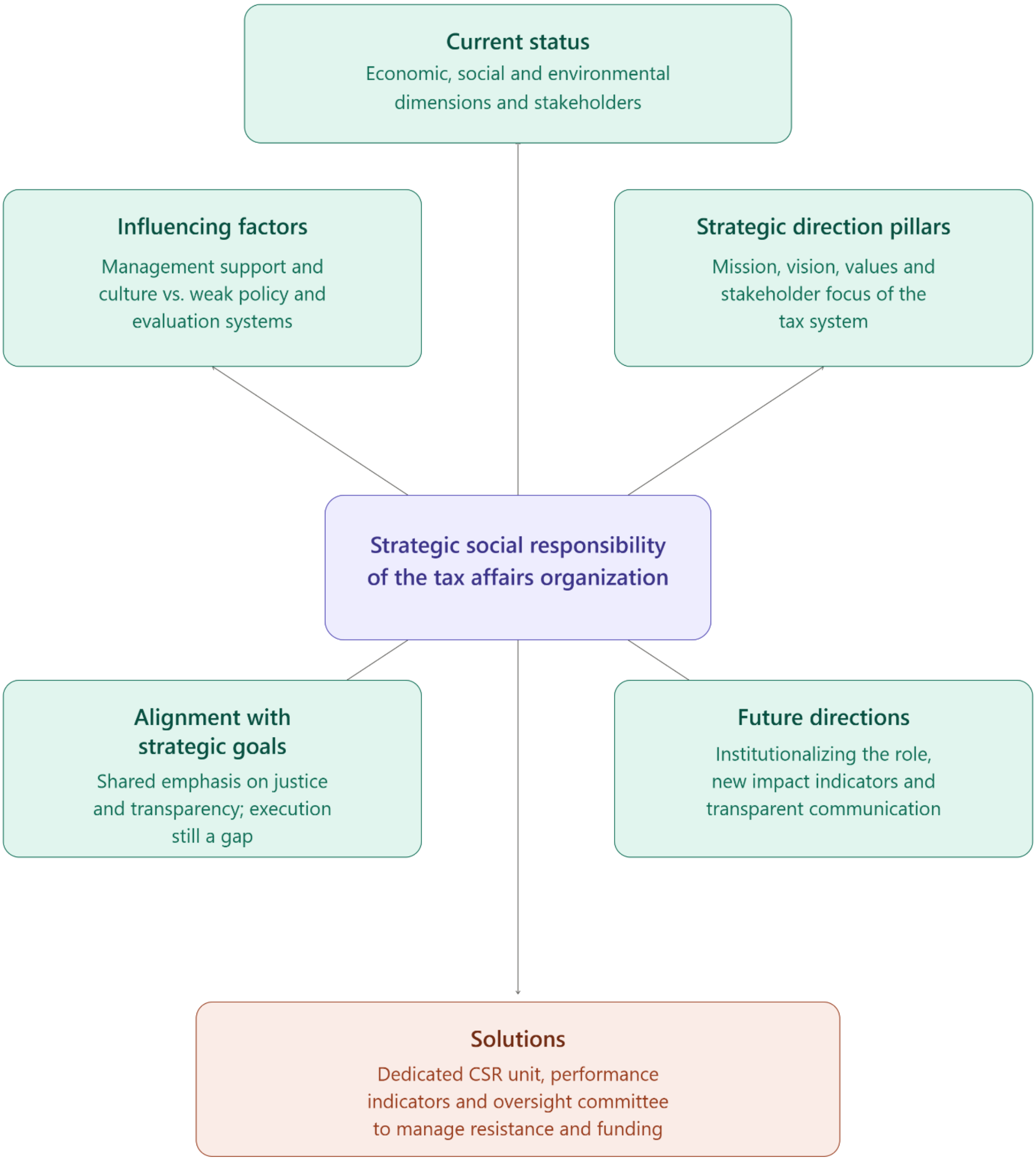

Figure 1. Strategic Framework for Social Responsibility in the Iranian National Tax Administration: Dimensions, Institutional Factors, Guiding Pillars, and Implementation Pathway

As illustrated in Figure 1, the social responsibility model within the Iranian National Tax Administration is shaped by the interaction of four key dimensions—economic, social, environmental, and tax systems—with strategic guiding pillars (including preparedness, vision, and values). This structure indicates that the ultimate goal is to transform taxation from an administrative obligation into a participatory culture grounded in public trust. The realization of this framework is highly dependent on two categories of factors: "enablers" (such as management support and active stakeholder engagement) and "inhibitors" (including cultural resistance, weak monitoring systems, and a promotional attitude toward social responsibility). Furthermore, the examination of strategic alignment in the figure reveals that while there are commonalities in the themes of justice and transparency, the primary gap lies in the areas of managerial institutionalization and inter-sectoral collaboration. To bridge these gaps, the figure points to solutions such as establishing a specialized unit, developing performance indicators, and managing cultural resistance through employee participation and committee-based oversight—collectively paving the way for the transition from a symbolic approach to a strategic one.

4. Discussion and Conclusion

The present study sought to strategically analyze social responsibility in the Iranian National Tax Administration by examining its current economic, social, and environmental activities, strategic guiding elements, degree of institutional alignment, influencing factors, future priorities, and strategies for improvement. The findings indicated that the organization has already developed a multidimensional orientation toward social responsibility, although the degree of institutionalization varies considerably across dimensions. In the economic domain, the principal activities included increasing the transparency of tax processes, supporting producers and vulnerable enterprises, facilitating tax payments, promoting tax justice, expanding the tax base, and combating tax evasion. In the social domain, public tax education, the promotion of voluntary compliance, cooperation with civil society, employee welfare and empowerment, and support during crises were prominent. Environmental responsibility was comparatively less developed and was mainly reflected in digitalization, reduced paper consumption, efficient resource use, and employee environmental awareness. These findings suggest that social responsibility within the Iranian National Tax Administration has evolved beyond a narrow understanding of organizational philanthropy and has become connected to the core functions of taxation. This interpretation is consistent with evidence showing that improved taxpayer compliance depends on the quality, fairness, transparency, and responsiveness of tax administration rather than enforcement alone [3]. Similarly, digitalization of tax administration has been associated with simplified procedures, improved taxpayer services, and compliance-enhancing mechanisms [6, 21]. The findings therefore demonstrate that responsible tax administration can simultaneously serve fiscal objectives and wider social objectives.

The findings further identified taxpayers, employees, government and public institutions, economic actors, society, and future generations as important stakeholders of the organization's social responsibility activities. Taxpayers were particularly central because transparency, fairness, simplified procedures, education, and taxpayer rights directly shape their relationship with the tax system. Employees were also recognized as fundamental stakeholders whose welfare, professional development, motivation, and organizational support affect the capacity of the administration to realize its external responsibilities. This stakeholder-oriented result can be explained through the increasingly service-centered nature of contemporary tax administration. Digital reform has transformed taxpayers from passive subjects of assessment into users of electronic public services whose expectations regarding accessibility, speed, transparency, and responsiveness increasingly determine perceptions of administrative quality [7]. Digitalization may also influence taxpayers' motivation and willingness to comply by changing their experience of interactions with the tax authority [21]. At the same time, employees remain essential because technologically advanced systems cannot function effectively without appropriate human knowledge, judgment, and organizational learning. The importance of continuous education within the Iranian National Tax Administration has previously been emphasized [18], while the institutionalization of knowledge management in tax administration has been shown to depend on organizational routines, practices, and supportive institutional arrangements [19]. Thus, the present findings reinforce the idea that external responsibility toward taxpayers and internal responsibility toward employees are mutually reinforcing rather than separate organizational concerns.

Another major finding concerned the strategic guiding pillars of the Iranian National Tax Administration. The organization's mission was centered on securing sustainable public revenues while promoting tax justice, efficiency, and transparency; its vision emphasized becoming an intelligent, accountable, effective, and people-centered organization; and its core values included justice, transparency, accountability, innovation, trust-building, taxpayer rights, and human-capital development. These elements demonstrate substantial conceptual compatibility between the organization's strategic direction and social responsibility. The growing international transition toward digitally enabled tax administration similarly reflects a movement from conventional collection-centered systems toward integrated, technology-enabled, taxpayer-oriented administrative models [1]. Smart tax systems increasingly combine data-driven administration, artificial intelligence, automation, and other technologies to improve transparency and administrative efficiency [12]. However, the findings of the present study suggest that technology becomes socially valuable only when it serves broader institutional values such as fairness, accessibility, transparency, and accountability. This qualification is supported by Fonseca, who emphasized that artificial intelligence can fundamentally reshape the relationship between tax authorities and taxpayers and therefore raises questions that extend beyond technical efficiency [10]. Likewise, Pires demonstrated the growing relevance of AI in tax administration while drawing attention to the institutional implications of its implementation [9]. Accordingly, intelligent transformation should be understood not as an end in itself but as an instrument for realizing strategic responsibility.

Despite this strong conceptual correspondence, one of the most important findings was the existence of a considerable gap between formal strategic commitments and practical institutionalization. Social responsibility principles were evident in organizational discourse and strategic documents, yet they were not consistently incorporated into resource allocation, organizational structures, budgeting, incentive mechanisms, human-resource systems, and performance evaluation. Some environmental and social initiatives were also fragmented or temporary rather than systematically integrated into organizational strategy. This finding implies that the primary challenge is no longer recognition of social responsibility but its translation from strategic language into operational routines. The result corresponds with research on modern tax administration showing that technological and administrative reforms require coherent performance-management mechanisms to produce sustainable organizational change [17]. Rahmi et al. similarly demonstrated that modernization of a core tax administration system must be approached as a strategic-management process rather than simply as technological replacement [22]. The current finding is also compatible with evidence from Iran showing that leadership style affects digital transformation within the National Tax Administration [15]. Therefore, the persistence of an implementation gap can be explained by the fact that formal strategies alone do not alter institutional behavior; managerial structures, incentives, competencies, evaluation mechanisms, and organizational culture must also be aligned with those strategies.

Managerial commitment emerged as the most influential factor in the realization of strategic social responsibility. Participants indicated that when senior managers perceive social responsibility as a strategic necessity, it is more likely to receive organizational authority, resources, budgets, structural support, and integration into performance systems. Conversely, when it is interpreted as a secondary, ceremonial, or public-relations activity, implementation remains fragmented. This result is consistent with the finding that leadership plays an important role in enabling digital transformation in the Iranian National Tax Administration [15]. It also aligns with the managerial competency perspective advanced by Khakpour et al., who emphasized the importance of sophisticated managerial capabilities for the Iranian National Tax Administration in responding to complex and changing organizational environments [16]. Strategic social responsibility requires managers capable of balancing potentially competing priorities, including revenue collection and taxpayer satisfaction, standardization and flexibility, organizational efficiency and employee welfare, and technological innovation and ethical accountability. Consequently, managerial commitment functions as more than attitudinal support; it represents a mechanism through which abstract strategic values are translated into organizational structures, budgets, human-resource policies, evaluation indicators, and concrete decisions.

Employee awareness, organizational learning, and knowledge-sharing capacity were also identified as significant conditions for institutionalizing social responsibility. The findings showed that limited understanding of social responsibility among employees can contribute to symbolic implementation, whereas continuous education and awareness can strengthen employees' participation and understanding of organizational objectives. This finding is strongly supported by previous studies. Mohammadi et al. highlighted the relevance of continuous education within the Iranian National Tax Administration [18], while Sriwahyuni demonstrated that knowledge management in tax administration must itself become institutionalized if knowledge is to be systematically generated, shared, and used [19]. More recently, Kumar and Santos found that barriers to knowledge sharing among tax-administration professionals can influence auditors' professional judgment and compliance costs [20]. These findings help explain why employee education is strategically significant for social responsibility: employees are not merely implementers of predetermined policies but exercise professional judgment in interactions that directly influence taxpayer experiences of fairness, responsiveness, and legitimacy. A socially responsible tax administration therefore requires a learning-oriented internal environment in which knowledge, ethical standards, organizational objectives, and stakeholder expectations are effectively communicated.

The study also revealed the importance of stakeholder engagement, transparency, and communication. Active dialogue with taxpayers, professional associations, universities, civil society organizations, the media, and other governmental bodies was considered necessary for identifying social priorities, improving policies, and enhancing legitimacy. These findings are particularly important because voluntary tax compliance is influenced by taxpayers' perceptions of the administration rather than by enforcement capacity alone. Research examining factors affecting taxpayer compliance in Iran has similarly emphasized the multidimensional nature of compliance behavior [3]. Moreover, Belahouaoui and Attak's systematic review showed that digital taxation and AI-enabled Tax Administration 3.0 are increasingly associated with changes in compliance behavior and taxpayer–administration relationships [11]. Digital taxpayer-service frameworks similarly emphasize effective electronic interaction as an essential component of modern tax administration [7]. The implication is that stakeholder engagement should not be restricted to providing information after policies have been developed; rather, meaningful participation should create feedback mechanisms through which taxpayer experiences and societal expectations inform organizational decisions.

The results regarding future directions emphasized a transition from fragmented and symbolic responsibility toward a systemic, sustainable, and institutionalized approach. Particular priorities included stronger emphasis on tax justice and transparency, public participation, taxpayer education, employee development and well-being, intersectoral cooperation, regional equity, environmental sustainability, and broader societal development. Digital transformation was regarded as an important mechanism for reducing paper consumption and improving efficiency, but the findings indicated that the organization's environmental responsibility should extend beyond administrative digitalization. This result aligns with the wider literature demonstrating that digital tax administration has consequences beyond immediate administrative efficiency. Xu showed that digital tax administration can influence enterprise innovation, indicating that the effects of administrative modernization extend into wider economic behavior [2]. Likewise, the systematic review by Hesami et al. demonstrates that e-invoicing and prefilled returns can transform administrative relationships and compliance processes [6]. Thus, the future social responsibility agenda of tax authorities should evaluate technological reforms not merely according to cost reduction but according to their economic, social, and environmental externalities.

Artificial intelligence and advanced digital technologies offer particularly important possibilities for this transition. The findings' emphasis on combating tax evasion, improving transparency, reducing discrimination, and increasing administrative efficiency is compatible with studies demonstrating the potential of AI for compliance optimization, fraud detection, and revenue collection [5]. Saragih et al. likewise identified substantial potential for AI applications in modernizing tax administration [8], while Alipour and Zanganeh emphasized the potential of AI to increase tax-administration efficiency and reduce tax avoidance, with relevance for developing countries [4]. Nevertheless, the socially responsible use of technology requires attention to transparency, explainability, accountability, privacy, and procedural fairness. Comparative examination of AI and blockchain-based tax-compliance systems indicates that technological innovations can increase traceability and efficiency while simultaneously requiring appropriate governance safeguards [14]. Blockchain itself presents both opportunities and risks for future tax administration [13]. Accordingly, the study's emphasis on strategic alignment is critical: technological modernization should be embedded within a responsibility framework so that improvements in detection and collection do not occur at the expense of taxpayer rights, institutional trust, or equitable treatment.

The major barriers identified in the study included bureaucratic and cultural resistance, the absence of comprehensive and integrated policies, insufficient human and financial resources, weak performance-evaluation systems, lack of a clearly defined organizational structure for social responsibility, and a tendency to perceive social responsibility as a promotional rather than strategic activity. These barriers help explain why formally accepted principles may remain weakly operationalized. Smart taxation involves complex technological and organizational transformations rather than simple automation [12], and the integration of artificial intelligence into taxation similarly requires institutional adaptation alongside technical capability [9]. The organizational implications are especially important because new technologies increase rather than eliminate the need for competent management, knowledge sharing, ethical judgment, and transparent governance. The literature on AI-enabled tax systems further indicates that modernization changes the interaction between administration, data, enforcement, and taxpayer behavior [5, 10]. Therefore, resistance to strategic social responsibility can be interpreted partly as resistance to a broader transformation in organizational identity—from a traditional hierarchical collection agency toward a transparent, learning-oriented, stakeholder-responsive public institution.

Finally, the proposed strategies included establishing a specialized social responsibility unit or interdepartmental committee, developing multidimensional performance indicators, providing continuous training to managers and employees, strengthening transparency and public reporting, creating stakeholder feedback mechanisms, and expanding social and environmental responsibilities. These strategies collectively address the structural, human, cultural, and evaluative deficiencies identified in the findings. Their emphasis on performance indicators corresponds with research showing the importance of systematic performance management in modern tax administrations [17]. Their emphasis on training and organizational knowledge is consistent with findings concerning continuous education and institutionalized knowledge management [18, 19].

Their emphasis on intelligent and integrated administration corresponds with the direction of international tax digitalization [1], while the emphasis on responsible adoption of emerging technologies is consistent with research on AI, blockchain, and autonomous compliance systems [12-14]. Taken together, the findings suggest that strategic social responsibility can become a mechanism for integrating tax justice, organizational effectiveness, employee development, technological modernization, taxpayer trust, stakeholder participation, and sustainable development. The central implication is that social responsibility should not function as a supplementary program alongside the core mission of the Iranian National Tax Administration; rather, it should become one of the principles through which that core mission is planned, implemented, monitored, and evaluated.

The present study has several limitations that should be considered when interpreting its findings. First, the qualitative design and relatively small group of managers and employees provided detailed organizational insights but limit the transferability of the findings to the entire Iranian National Tax Administration or to other public institutions. Second, purposive and convenience sampling may have resulted in greater representation of participants who were accessible or particularly knowledgeable about the research topic, while other organizational perspectives may have remained underrepresented. Third, the study primarily examined social responsibility from an internal organizational perspective; taxpayers, business owners, civil society representatives, and other external stakeholders were not directly included in the interviews. Fourth, the cross-sectional nature of the research captured perceptions at a particular point in the organization's transformation and could not determine how social responsibility practices evolve over time. Finally, because the findings were based mainly on interview data and organizational interpretations, there remains the possibility of social desirability, selective reporting, and discrepancies between formally described practices and their actual implementation.

Future studies should investigate strategic social responsibility in tax administration using larger and more diverse groups of participants and should include taxpayers, employees at different organizational levels, business representatives, professional associations, civil society organizations, policymakers, and other public-sector stakeholders. Quantitative studies could develop and validate instruments for measuring the economic, social, environmental, ethical, and stakeholder dimensions identified in the present research and examine their relationships with taxpayer trust, voluntary compliance, employee commitment, organizational performance, and perceived tax justice. Longitudinal research would be useful for evaluating whether institutional reforms produce sustainable changes over time. Comparative research across provincial tax administrations, other Iranian public institutions, and tax administrations in other countries could identify contextual and transferable elements of the proposed framework. Future studies could also examine the consequences of artificial intelligence, automated decision-making, and digital tax services for perceived fairness, transparency, privacy, taxpayer satisfaction, and institutional trust. Finally, intervention and evaluation studies should assess the effectiveness of specific measures such as specialized social responsibility units, stakeholder-participation mechanisms, employee education programs, public reporting systems, and multidimensional performance dashboards.

The Iranian National Tax Administration should formally embed social responsibility within its strategic planning and organizational structure rather than treating it as a collection of independent activities. A specialized unit or interdepartmental committee with clearly defined authority, budget, responsibilities, and reporting mechanisms could coordinate activities and ensure continuity. Measurable indicators of tax justice, taxpayer satisfaction, transparency, employee well-being, stakeholder participation, environmental performance, and social impact should be incorporated into organizational performance appraisal and managerial evaluation. Regular training should equip managers and employees with competencies in organizational ethics, taxpayer communication, digital technologies, stakeholder engagement, and responsible decision-making. The organization should also establish accessible mechanisms for taxpayer feedback and publish transparent reports on its social, economic, and environmental performance. Digitalization and artificial intelligence should be implemented with explicit safeguards for fairness, transparency, privacy, accountability, and taxpayer rights. Finally, sustained partnerships with universities, professional associations, civil society organizations, the media, businesses, and other governmental institutions should be used to strengthen tax culture, identify emerging stakeholder needs, promote regional and social equity, and transform social responsibility into a stable component of organizational governance.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

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

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Conflict of Interest

The authors report no conflict of interest.

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