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Electronic Media Taxpayer Education and Monthly Rental Income Tax Adherence Among Residential Landlords in Bungoma County, Kenya

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ABSTRACT

Monthly rental income tax compliance remains a practical concern in Kenya because weak compliance constrains domestic revenue mobilization and shifts the burden onto compliant taxpayers. This article examined the influence of electronic media taxpayer education on monthly rental income tax adherence among residential landlords in Bungoma County, Kenya. The article was guided by Fiscal Exchange Theory and Social Influence Theory, with tax awareness, organizational trustworthiness, and digital competence serving as explanatory mechanisms to interpret the relationship. The research adopted a descriptive research design. From the target population of 153,653 residential rental property owners, a sample of 399 landlords was obtained using Yamane's formula and stratified random sampling. Structured questionnaires generated 326 usable responses. (Urban Planning Challenges and Community Resilience: An Empirical Assessment of Disaster Vulnerabilities in Bungoma Municipality, 2023, pp. 100-110) Data were examined using descriptive statistics, reliability analysis, Pearson correlation, and simple linear regression. Results showed that electronic media taxpayer education had a strong, positive, and statistically significant relationship with monthly rental income tax adherence, $r = .838$, $p < .001$. Regression results further indicated that electronic media taxpayer education explained 70.2% of the variation in adherence ($R^2 = .702$), $F(1, 324) = 765.047$, $p < .001$. The article concluded that radio, television, SMS alerts, email alerts, social media, and the KRA website can strengthen adherence when messages are timely, credible, and easy to act on. The article recommends segmented electronic taxpayer education that combines deadline-based reminders, radio explanations, verified social media updates, and simplified online guidance.

Keywords: Electronic media, taxpayer education, monthly rental income tax, tax adherence, residential landlords, Bungoma County.

INTRODUCTION

The introduction of the monthly rental income tax in Kenya was a policy measure aimed at formalizing the taxation of residential rental earnings and broadening the country's domestic revenue base. The Kenya Revenue Authority (KRA) stipulates that this tax applies to individuals whose annual residential rental income falls between Kshs. 288,000 and Kshs. 15 million. As of January 1, 2024, the Kenya Revenue Authority (2024) and Otieno and Muriuki (2023) state that the applicable tax rate is 7.5% of gross rental receipts and that, because the legislation designates this as a final tax, landlords cannot deduct expenses, losses, or capital allowances from their tax obligation.

For effective compliance, residential landlords must be well-informed about their statutory duties and adhere to all stipulated deadlines. The KRA requires the registration of rental properties through online systems, the submission of tax returns via the iTax platform, accurate monthly income reporting, and the timely payment of taxes. Failure to comply can result in significant penalties, including fines for late filing or payment and monthly interest on overdue amounts (Kenya Revenue Authority, 2024). These enforcement measures are consistent with findings by Wanjala et al. (2022), who observed that strict penalty regimes are instrumental in promoting tax compliance among property owners.

ISSN 2278-2540 | DOI: 10.51583/IJLTEMAS | Volume XV, Issue VI, June 2026

Evidence from recent studies suggests that many landlords depend on informal and electronic channels for tax information, rather than obtaining guidance directly from tax offices (Maina & Muturi, 2021; Abina et al., 2021). In regions such as Bungoma County, landlords frequently access tax updates via radio, SMS alerts, social media, email, the KRA website, or intermediaries such as agents and cybercafés. This trend emphasizes the central role of electronic media in taxpayer education, particularly where access to official tax services is limited or unevenly distributed.

Scholarly research highlights that effective taxpayer education, especially via electronic media, requires more than basic publicity. Well-articulated, clear, and accessible messages are essential for helping landlords understand registration processes, filing obligations, payment deadlines, and penalty structures, as well as how to use platforms such as iTax (Macharia & Koske, 2022; Mutua & Kamau, 2021). In contrast, unclear or inconsistent communication can hinder compliance. Thus, the effectiveness of KRA's electronic communication hinges on its clarity, reliability, and practical relevance to landlords' compliance needs.

Prior research consistently shows that taxpayer education is positively associated with improved tax compliance among small and medium-sized businesses and the general public (Abina et al., 2021; Macharia & Koske, 2022; Wanjala et al., 2022). In the context of rental income tax, property owners encounter challenges including lack of awareness, reporting difficulties, and complex administrative procedures (Kamau & Njeru, 2022, Maina & Muturi, 2021, Otieno & Muriuki, 2023). However, most prior studies aggregate various forms of taxpayer education or focus on broader groups, and they pay limited attention to the impact of electronic media-based education on monthly rental income tax compliance among residential landlords at the local level. This gap underscores the need for focused research in this area.

Bungoma County is an apt setting for this study due to its mix of urban, peri-urban, and rural areas, which exhibit diverse levels of access to digital resources, tax support, and KRA services. The present research aims to provide local empirical evidence on the relationship between electronic media-based taxpayer education and compliance among residential landlords with respect to the monthly rental income tax. The primary objective is to determine whether taxpayer education on electronic media significantly affects compliance rates among landlords in Bungoma County. Accordingly, the null hypothesis states that there is no significant association between electronic media taxpayer education and compliance among these landlords.

REVIEW OF RELATED LITERATURE

This study draws upon both Fiscal Exchange Theory and Social Influence Theory. Fiscal Exchange Theory posits that tax compliance increases when taxpayers perceive a direct relationship between taxes paid and the benefits or services received from the government (McKerchar & Evans, 2009; Alm et al., 2012). In the context of residential rental income, electronic taxpayer education informs landlords about statutory obligations and the societal value of tax revenue (Rental Income Tax - KRA, 2024), thereby enhancing perceptions of fairness and trust in the tax system. Transparent and credible communication is critical, as the reciprocity between taxation and public services often remains unclear without effective information dissemination (James & Alley, 2002).

Furthermore, Fiscal Exchange Theory emphasizes the significance of awareness in promoting tax compliance. A lack of information regarding tax responsibilities impairs landlords' ability to assess the fairness or benefits of compliance. (Maru, 2019) Electronic communication that clearly details registration processes, filing procedures, payment schedules, and penalties can substantially enhance procedural knowledge and, consequently, Torgler (2007) and Bird et al. (2008) link tax awareness to adherence to tax requirements. In this context, this study identifies tax awareness as the primary mechanism through which electronic taxpayer education may influence compliance with monthly rental income tax obligations (Kenya, 2025).

Social Influence Theory offers a complementary perspective by emphasizing the role of societal norms and institutional credibility in shaping taxpayer behavior (Abdul & Wang'ombe, 2018, pp. 1-10). According to Kelman (1958), behavioral change occurs through compliance, identification, and internalization. Regular dissemination of tax-related messages via radio, television, SMS, and social media fosters a social environment in which tax compliance becomes normative and socially endorsed (Braithwaite, 2003). The effectiveness of these messages is contingent upon the perceived credibility and trustworthiness of the issuing authority,

ISSN 2278-2540 | DOI: 10.51583/IJLTEMAS | Volume XV, Issue VI, June 2026

specifically the Kenya Revenue Authority (KRA). (Muniu & Musau, 2025) High levels of trust in the KRA increase the likelihood that landlords will internalize tax obligations, while low credibility may result in skepticism and non-compliance. (KRA introduces eRITS for digital rental tax filing, 2025)

Digital literacy represents an additional boundary condition that influences the effectiveness of electronic taxpayer education. (Gichohi & Muchira, 2023, pp. 43-52) The ability to access, interpret, and apply digital information determines whether landlords can translate messages into compliant behavior (Nguyen et al., 2021). Landlords proficient in reading SMS notifications, navigating the KRA website, using iTax, or engaging with verified social media platforms are more likely to respond to tax-related guidance. Conversely, those with limited digital skills may require supplementary support, such as radio broadcasts, in-person assistance, or intermediary services (Mutua & Kamau, 2021). Although instrument limitations prevented this study from empirically assessing digital literacy as a moderating variable, we recognize its importance for interpreting our findings and acknowledge that future research should address this gap.

Note: This study empirically examines the direct relationship between taxpayer education via electronic media and tax adherence. While we focus on this direct relationship, we recognize trust in the Kenya Revenue Authority (KRA), tax awareness, and digital literacy as significant variables that future research should investigate more deeply to understand the full mechanisms and boundary conditions of electronic taxpayer education.

Source: Author's conceptualisation based on study variables (2025).

Empirical studies consistently support the positive impact of taxpayer education on compliance. Abina et al. (2021) demonstrated that taxpayer education enhanced compliance among Ghanaian SMEs by increasing awareness and reducing uncertainty. Hidayati et al. (2023) also linked tax awareness to improved compliance. In Kenya, Wanjala et al. (2022) reported that digital tax literacy interventions increased taxpayer understanding and compliance intentions, while Macharia and Koske (2022) observed that media-based taxpayer awareness positively influenced compliance among traders.

The literature on rental income tax provides a more targeted context for this study. Maina and Muturi (2021) identified limited tax literacy and reporting difficulties as key challenges to property owner compliance. Kamau and Njeru (2022) found that gaps in awareness and informal rental arrangements negatively affected compliance, while Mutua and Kamau (2021) reported a general lack of understanding of rental tax obligations among property owners. Collectively, these studies indicate that non-compliance is frequently attributable to insufficient understanding rather than deliberate noncompliance.

This study addresses three specific gaps: first, it isolates the effects of electronic media taxpayer education from those of broader interventions; second, it focuses on monthly rental income tax, which requires regular filing, and third, it provides county-level evidence from Bungoma County, where electronic access among landlords is variable. This targeted approach enables the study to offer practical recommendations for designing taxpayer education interventions.

RESEARCH DESIGN AND METHODOLOGY

This study adopted a descriptive research design to systematically collect and analyze data regarding electronic media, taxpayer education, and adherence to monthly rental income tax requirements. Descriptive designs are well-suited for field studies that observe phenomena in their natural context without manipulating variables, and researchers commonly select this approach in tax compliance studies involving large, diverse populations (Kothari, 2004, Creswell & Creswell, 2018). This methodology enabled a comprehensive assessment of residential landlords across multiple sub-counties.

The study targeted 153,653 residential rental property owners in Bungoma County. Applying Yamane's (1967) formula at a 95% confidence level and a 5% margin of error, the sample size was calculated as 399 to ensure statistical adequacy. Stratified random sampling was used to achieve proportional representation from each sub-county, aligning with survey research best practices for heterogeneous populations (Mugenda & Mugenda,

ISSN 2278-2540 | DOI: 10.51583/IJLTEMAS | Volume XV, Issue VI, June 2026

2003). Of the 399 questionnaires distributed, 326 were completed and returned, resulting in a robust response rate of 81.7% that minimizes non-response bias (Dillman et al., 2014). (Hoddinott & Bass, 1986, pp. 2366-2368)

The study collected primary data using a structured questionnaire, consistent with established practices for evaluating taxpayer education and compliance (OECD, 2015). The instrument measured electronic media taxpayer education across eight items, capturing the breadth and perceived utility of information received through electronic channels—including television, radio, social media, the KRA website, email, and SMS alerts—as well as frequency of access and overall effectiveness. To assess monthly rental income tax compliance, the study used self-reported indicators covering registration, understanding of tax laws, timely filing, accuracy of tax declarations, engagement with professional support, and use of the iTax platform (Maina & Muturi, 2021).

The study assessed the quality of the research instrument by conducting a reliability analysis and calculating Cronbach's Alpha to determine internal consistency among related items (Mohajan, 2017, Tavakol & Dennick, 2011). For data analysis, the study used descriptive statistics to summarize participant characteristics and responses, Pearson correlation to evaluate the strength and direction of associations between variables, and simple linear regression to examine how electronic media taxpayer education predicts monthly rental income tax compliance (Field, 2018).

The study specified the regression model as $Y = \beta0 + \beta1X1 + \varepsilon$, where Y represents monthly rental income tax compliance, $\beta0$ denotes the intercept, $\beta1$ is the coefficient for electronic media taxpayer education (X1), and ε is the error term. Because the study used a cross-sectional design and self-reported data, the study interpreted the results as evidence of association and predictive potential, not causality (Bryman, 2016). To uphold ethical standards, the study obtained informed consent, ensured voluntary participation, maintained confidentiality, and limited data use to academic research purposes (Resnik, 2018).

The principal investigator, based at Kibabii University in the study region, leveraged local contextual knowledge and implemented deliberate measures to minimize interpretive bias. Procedural objectivity was promoted by employing a standardized questionnaire, training research assistants, and adhering to transparent, replicable statistical analysis protocols (Creswell & Creswell, 2018).

Table 1: Operationalization of Variables

Electronic Media Taxpayer Education	Independent variable	Radio, television, social media, SMS alerts, email alerts, KRA website, online tax information, and frequency of access.	Five-point Likert-scale items ranging from 1 = Strongly Disagree to 5 = Strongly Agree.
Monthly Rental Income Tax Adherence	Dependent variable	Registration with KRA, understanding of rental income tax laws, timely filing, accurate declarations, professional support, use of iTax, and payment behavior.	Five-point Likert-scale items reflecting self-reported adherence behavior.
Tax Awareness, Trust in KRA and Digital Literacy	Explanatory mechanisms/boundary conditions	Procedural knowledge, perceived credibility of KRA messages and ability to act on electronic information.	Used as theoretical interpretations and future research variables, not estimated separately in the present regression model.

Source: Author's conceptualization based on study variables (2025).

Data Analysis

The following discussion contextualizes the implications of these results within the framework of relevant literature and research, highlighting their significance for tax policy and administrative practices in the region.

ISSN 2278-2540 | DOI: 10.51583/IJLTEMAS | Volume XV, Issue VI, June 2026

This comprehensive analysis seeks to deepen understanding and contribute to the discourse on effective tax governance in Bungoma County.

Table 2: Reliability of Electronic Media Taxpayer Education Scale

Electronic Media Taxpayer Education	.901	8	Excellent internal consistency

Source: Field Data (2025).

The electronic media taxpayer education scale yielded a Cronbach's Alpha of .901 across eight items. This value exceeds the commonly accepted threshold of .70, demonstrating that the items exhibit internal consistency and are appropriate for further statistical analysis (Mohajan, 2017, Taherdoost, 2016).

Table 3: Descriptive Statistics for Electronic Media Taxpayer Education

Received rental income tax information through electronic media.	3.90	.899
Television is a useful source of information on rental income tax.	3.89	.923
Radio has been a helpful channel for understanding rental income tax compliance.	3.95	.915
Social media platforms are effective in delivering rental income tax information.	3.91	.917
The KRA website provides clear, relevant information on rental income tax.	3.88	.942
Email and SMS alerts have improved awareness of rental income tax obligations.	3.92	.894
Frequently access rental income tax information through electronic media.	3.90	.905
Electronic media is effective in educating landlords on rental income tax compliance.	3.89	.927
Composite mean	3.91	.915

Source: Field Data (2025).

Note. N = 326, scale range = 1 to 5.

Descriptive results indicate that landlords generally perceive electronic media as effective for taxpayer education. Radio achieved the highest mean score at 3.95, followed by email and SMS alerts at 3.92, social media at 3.91, and general access through electronic media at 3.90. This trend is significant in the local context, as radio and mobile phone messages are typically more accessible than formal tax offices or extensive online documents. These findings suggest that KRA should deliver effective taxpayer education through channels that landlords already use to receive information.

The KRA website received a positive, albeit slightly lower, mean score of 3.88. This result does not diminish the website's importance, instead, it may reflect that while some landlords value the website, they require more accessible entry points, such as SMS reminders, radio explanations, or social media summaries that guide them to the appropriate online filing procedures. In practice, electronic media channels are most effective when they complement and reinforce each other.

ISSN 2278-2540 | DOI: 10.51583/IJLTEMAS | Volume XV, Issue VI, June 2026

Table 4: Correlation between Electronic Media Taxpayer Education and Monthly Rental Income Tax Adherence

Electronic Media Taxpayer Education and Monthly Rental Income Tax Adherence	.838	$p < .001$	326	Strong positive and statistically significant relationship

Source: Field Data (2025).

Correlation analysis revealed a strong, positive, and statistically significant relationship between electronic media taxpayer education and monthly rental income tax adherence ($r = .838$, $p < .001$). Landlords with greater exposure to electronic taxpayer education demonstrated higher levels of adherence. These findings provide preliminary evidence that accessible tax information is associated with improved registration, filing, declaration, and payment behaviors.

Table 5: Regression Results for Electronic Media Taxpayer Education and Monthly Rental Income Tax Adherence

Model summary	R	.838	Strong model relationship
Model summary	R^2	.702	Electronic media taxpayer education explained 70.2% of the variation in adherence.
Model summary	Adjusted R^2	.701	Model remained strong after adjustment
ANOVA	$F(1, 324)$	765.047	Model was statistically significant
ANOVA	p-value	$p < .001$	Statistically significant model
Coefficient	Electronic Media Taxpayer Education: B	.732	Positive unstandardized coefficient
Coefficient	Electronic Media Taxpayer Education: Beta	.838	Strong standardized effect
Coefficient	Electronic Media Taxpayer Education: t	27.659	Predictor was statistically significant

Source: Field Data (2025).

Regression analysis demonstrated that electronic media taxpayer education significantly predicted monthly rental income tax compliance ($R^2 = .702$, $F(1, 324) = 765.047$, $p < .001$). The positive unstandardized coefficient ($B = .732$) and large standardized effect size ($\beta = .838$) indicate a robust association. Accordingly, the study rejected the null hypothesis. These results align with previous research highlighting the vital role of targeted taxpayer education in promoting compliance among property owners (Abina et al., 2021, Maina & Muturi, 2021, Macharia & Koske, 2022). Landlords with greater access to electronic taxpayer education reported significantly higher levels of compliance with monthly rental income tax requirements.

Despite the strength of the observed relationship, it is important to interpret these findings with caution. A high R^2 value does not establish electronic media taxpayer education as the sole determinant of tax compliance. Other variables, such as enforcement intensity, tax morale, income stability, trust in the Kenya Revenue Authority (KRA), digital literacy, and availability of tax support, likely contribute to compliance outcomes (Torgler, 2007,

ISSN 2278-2540 | DOI: 10.51583/IJLTEMAS | Volume XV, Issue VI, June 2026

Alm et al., 2012). Nevertheless, these results provide compelling evidence that electronic taxpayer education constitutes a central, though not exclusive, mechanism for supporting compliance among residential landlords.

DISCUSSION OF FINDINGS

These findings have important implications for tax administration, demonstrating that electronic media can significantly improve compliance when they provide clear and actionable guidance to taxpayers. Merely informing landlords of their tax obligations is not adequate. Effective communication must explicitly outline registration requirements, return-filing procedures, payment deadlines, penalties for late submissions, and avenues for assistance. As such, SMS alerts, radio programs, social media campaigns, and guidance on the KRA website should be integrated into a comprehensive taxpayer education framework, rather than functioning as stand-alone communication channels (OECD, 2015, Wanjala et al., 2022).

These results are congruent with the findings of Abina et al. (2021), who reported that taxpayer education programs increase compliance by raising awareness. Similarly, Wanjala et al. (2022) observed that digital tax literacy initiatives in Kenya enhance both taxpayer understanding and intentions to comply. This study contributes to the literature by concentrating on residential landlords and the unique context of monthly rental income tax, a recurring, deadline-bound obligation intricately linked to property-level income reporting.

The findings also corroborate those of Macharia and Koske (2022), who established that media-driven taxpayer awareness enhances compliance among traders. Although traders and landlords face different regulatory environments, both groups experience information-related challenges that may affect compliance. When authorities disseminate tax rules through accessible and varied media, taxpayers will better understand their obligations and comply with requirements.

Studies on rental income tax compliance reinforce this interpretation. Maina and Muturi (2021), Kamau and Njeru (2022), and Mutua and Kamau (2021) all highlight persistent difficulties with awareness and reporting among property owners. The current findings suggest that electronic media can help mitigate these challenges by providing frequent, timely, and easily accessible guidance. For instance, in Bungoma County, radio broadcasts effectively reach landlords who rarely interact with KRA offices. At the same time, SMS and social media serve as practical reminders for individuals who are aware of tax obligations yet risk missing deadlines or procedural requirements.

Fiscal Exchange Theory suggests that electronic media can increase compliance by elucidating the broader rationale for taxation and highlighting the connection between tax payments and public services (Alm et al., 2012, McKerchar & Evans, 2009). Social Influence Theory posits that repeated exposure to tax messages via radio, television, SMS, and social media can gradually normalize compliant behavior and frame tax payment as a social expectation among landlords (Kelman, 1958, Braithwaite, 2003). These theoretical frameworks emphasize the importance of communication quality, credibility, and taxpayer capability. The results further caution against a one-size-fits-all digital approach. While some landlords benefit from guidance on websites and via email, others may rely on radio, SMS, local-language communication, or support from tax agents. Therefore, government revenue collection agents should tailor digital taxpayer education to meet diverse informational needs, particularly in regions where digital access varies by age, geographic location, and income (Nguyen et al., 2021, Mutua & Kamau, 2021).

RECOMMENDATIONS / WAY FORWARD

The findings underscore the importance of shifting from generic awareness campaigns to targeted electronic taxpayer education interventions. Effective strategies should prioritize timely, clear, credible, and actionable messaging tailored to the specific needs of residential landlords. Recent research emphasizes that targeted communication enhances compliance outcomes, particularly when grounded in local context and delivered through trusted channels (OECD, 2015, Wanjala et al., 2022). The following roadmap presents implementation strategies for the Kenya Revenue Authority (KRA), county governments, and landlord associations.

ISSN 2278-2540 | DOI: 10.51583/IJLTEMAS | Volume XV, Issue VI, June 2026

Table 6: Evidence-Based Implementation Roadmap

Deadline-based SMS reminders before the 20th day of the following month	SMS/email alerts recorded a positive mean of 3.92, KRA requires monthly filing and payment timelines.	All registered residential landlords	Immediate	Improves deadline awareness and reduces late filing or payment.
Radio programs and short explanations in locally accessible language	Radio recorded the highest mean of 3.95.	Landlords with limited internet use, older landlords and rural landlords	Immediate	Improves reach and procedural understanding.
Verified social media updates with links to official KRA filing guidance	Social media recorded a positive mean of 3.91.	Younger landlords, property managers and agents	Short term	Reduces misinformation and directs taxpayers to official steps.
Simplified KRA website and iTax guidance for rental income tax	KRA website was positive but slightly lower at 3.88.	Digitally active landlords and tax assistants	Short to medium term	Makes online guidance easier to use and repeat.
Partnerships with landlord associations and local taxpayer groups	Social Influence Theory suggests that trusted groups can normalize compliance.	Landlords organized through associations or estate groups	Medium term	Builds trust and improves message acceptance.
Digital literacy support through short tutorials and assisted filing clinics	Digital literacy is a likely boundary condition in electronic education.	Landlords who receive electronic messages but struggle to act on them	Medium term	Helps convert information into filing and payment behavior.

Source: Field Data (2025).

This roadmap adopts a multi-channel approach to electronic taxpayer education, acknowledging that residential landlords vary in their access to, trust in, and utilization of different information sources. Integrating SMS, radio, social media, website resources, and landlord association support can more effectively engage a diverse population than reliance on a single communication platform (OECD, 2015, Maina & Muturi, 2021).

Policy Recommendations

The Kenya Revenue Authority (KRA) should systematically incorporate electronic taxpayer education into the administration of monthly rental income tax. In line with recent research recommendations (Abina et al., 2021, Macharia & Koske, 2022), KRA is advised to deploy SMS reminders prior to filing deadlines, using clear and accessible language. Each message should direct landlords to the correct filing procedures and, where possible, provide direct links or short codes to official guidance materials. Evidence supports this strategy, indicating that timely and actionable electronic communication enhances compliance outcomes.

KRA should implement a multi-channel communication strategy that integrates radio programs, verified social media updates, email guidance, and website materials, rather than relying on a single platform. Research by Wanjala et al. (2022) and Maina and Muturi (2021) demonstrates that radio is particularly effective for landlords with limited online engagement. In contrast, social media and email are more appropriate for digitally active individuals. The KRA website should serve as the central, authoritative resource, with concise, accessible messaging across other platforms to maximize reach and inclusivity.

KRA should tailor electronic taxpayer education to address the diverse needs of the landlord population. Older landlords and those in areas with limited internet connectivity are likely to benefit most from radio and SMS-based communication. In comparison, younger landlords, agents, and property managers may respond more effectively to social media content, email alerts, and web-based tutorials. Where possible, landlord associations should act as trusted intermediaries in disseminating tax information. This recommendation aligns with research emphasizing the value of audience segmentation and the use of trusted messengers to enhance the effectiveness of taxpayer education initiatives (Nguyen et al., 2021, Mutua & Kamau, 2021).

Residential landlords should consult official electronic channels for guidance on registration, filing, payment, and updates regarding monthly rental income tax requirements. To further the research agenda, future studies should rigorously assess the quality, frequency, timing, and linguistic accessibility of electronic taxpayer education messages. Researchers should also examine whether tax awareness mediates the relationship between electronic media and compliance, and whether digital literacy or trust in KRA moderates these effects. These inquiries would extend the findings of current and previous studies (Torgler, 2007, Alm et al., 2012, OECD, 2015).

CONCLUSIONS

The findings indicate that electronic media-based taxpayer education has a positive and statistically significant impact on compliance with monthly rental income tax among residential landlords in Bungoma County, Kenya. Landlords who accessed and utilized electronic tax information exhibited higher compliance, as evidenced by improved registration, timely filing, accurate declarations, and prompt payment. These results support previous research showing that targeted taxpayer education delivered through digital channels enhances compliance among various taxpayer groups (Abina et al., 2021, Macharia & Koske, 2022, Wanjala et al., 2022). This study contributes to the existing literature by specifically examining residential landlords and the context of monthly rental income tax, an area that has received limited attention in prior research. Nevertheless, the results indicate that electronic media alone do not guarantee compliance. The effectiveness of electronic taxpayer education is contingent upon the clarity, timeliness, credibility, and practical relevance of the information provided. This observation is consistent with theoretical frameworks such as Fiscal Exchange Theory and Social Influence Theory, which highlight comprehension, trust in the source, and the capacity to act on information as critical determinants of behavioral change (Alm et al., 2012, Braithwaite, 2003). Future taxpayer education initiatives should emphasize these attributes to optimize compliance outcomes and address the informational needs of diverse landlord populations.

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