The Taxpayer Netizen: Understanding Fiscal Citizenship in the Digital Era

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Abstract

In this article, the trajectory of the conception of citizenship from the classical tradition to the modern version is analyzed in light of fiscal roles in Western liberal States. The discussion shows how, after the War, taxation has become the main factor of the modern State's economic platform, transforming the perception of citizens' duties. This is a change beyond voting and other forms of political engagement to a new civic responsibility called fiscal citizenship. This is a change beyond voting and other forms of political engagement to a new civic responsibility called fiscal citizenship. In this conceptual framework, citizens relinquish rights, such as access to public services, in exchange for duties, the most significant of which is the obligation to pay taxes, in order to establish a new form of association between the individual and the State.

The article also analyses the consequences of digitization on this emergent form of citizenship. Since governance and citizen activities are increasingly shifting towards digital space, tax payments and fiscal compliance are simultaneously moving to the online domain. This shift has led to the appearance of the 'netizen' taxpayer, defined as a digital citizen who mainly interacts with the State in the digital environment. In this context, we aim to understand how digitization affects citizens' understanding of their rights and obligations as regards an integrated and globalized digital economy.

Problems and prospects of this process are considered, especially in relation to governance and economic equity. Big Tech and the digital economy have led to substantial generation of wealth, giving rise to questions concerning equitable redistribution. The concept of 'digital redistribution' is thus identified as a key area of governance requiring formulation of policies that guarantee that the advantages of the digital economy are not monopolized. The article concludes by examining the extent to which traditional assumptions about civic identity, rights and responsibilities are impacted by the interplay between fiscal and digital citizenship.

Keywords: Digital Citizenship, Fiscal Citizenship, Digital Economy, Netizen Taxpayer

Introduction

This article explores the historical development of citizenship and its relation to fiscal responsibilities in modern liberal States. Although the classical Greek tradition has influenced current views on citizenship, the post-war period represents a turning point in the evolution of the concept, with a renewed perception of the link between citizens and the State. Among the many factors that may have contributed to this redefinition, the emergence of taxation as a pivotal element of the modern Western liberal State's economic policies deserves to be explored in its contribution to the formation of a new subjectivity, that of fiscal citizenship.

More recently, the rise of the internet and the appearance of the so-called 'netizen', associated with new forms of digital citizenship, have come to challenge traditional paradigms of identity and civic participation. By adopting a critical stance, we examine the extent to which fiscal and digital citizenship, characteristic of the global networked flows of an increasingly digital platform economy, are resulting in transformations in traditional understandings of national citizenship. As such, we aim to highlight the interplay between digital and traditional forms of citizenship, assessing the impact of the digital on perceptions of the 'commons', civic identity, rights and responsibilities.

The implications of this theoretical exercise are two-fold. Firstly, we wish to contribute to wider discussion on the role of (new) media in fostering proximity between the citizen as taxpayer and tax administrations in the digital domain; secondly, we hope to reflect on the implications of a governance that considers citizens' rights alongside obligations in terms of tax payment, concomitantly leading to reflection over possible fiscal measures aiming to redistribute economic gains generated from digital activities as well as from Big Tech regulation. To achieve these objectives, this article adopts a narrative review approach (Hall & Leeder, 2024), enabling the synthesis of a broad range of literature to foster a critical and comprehensive understanding of the interplay between fiscal and digital citizenship. This approach is particularly suited to addressing the complexity and multidimensionality of the concepts under discussion.

In our current academic context, various theories establish the specific elements and phenomena related to citizenship. As such, there is no single nor absolute definition of the term. Citizenship has been described as pertaining to status, position, institutional representation, an instrument serving the purpose of political and juridical classification contemplating rights and duties, a series of actions related to virtue and civility within a community, as well as a form of social interpellation and recognition of identity (Cohen, 1999; Kymlicka & Norman, 2000; Law et al., 2018). This formation of shared values arises from 'webs of interlocution' (Taylor, 1989, p. 36), or dialogic intersubjectivity, through which 'self-definition' is achieved, giving our lives meaning. In this perspective, the question of identity thus becomes akin to that of 'identification with and connection to specific people, communities, and ideals' (Lehman, 2006, p. 540).

Kymlicka's notion of 'societal culture' (1996, pp. 76–80), refers to the aggregate of institutions that provide social individuals with significant ways of living through the entirety of human endeavours. This spans social, educational, religious, recreational, and economic aspects, inclusive of both public and private domains (Kymlicka, 1996, p. 76). Sciberras Carvalho (2016, p. 10) expands on Kymlicka's idea, suggesting it encompasses both the collective values and memories of individuals and the shared institutions and practices that define public spaces. In this perspective, the synergy of these shared memories and institutional practices enables a community to maintain a certain level of autonomy.

Language additionally serves as a powerful tool for argumentation, enabling identities to actively participate in reshaping social reality by presenting 'oppositional interpretations of their identities, interests, and needs' (Fraser, 1990, p. 67), thus attenuating existing disparities. Through the creation and articulation of 'counter-discourses', personal life stories, emblematic of private spaces, are transformed into shared experiences that embody citizenship within the public realm. Thus, the public debate on assumptions that were once not subject to scrutiny fosters the rejuvenation of a constantly evolving public sphere. This approach aligns with the aims of 'generative politics' (Giddens, 1994, p. 151), empowering individuals and groups to act as genuine 'agents' in public life, shaping events rather than merely observing them unfold passively.

The wide range of characteristics mentioned above as relevant to indicate citizenship attests to the fact that it is indeed an "essentially contested concept" (Gallie, 1955). This is in fact hardly surprising, considering that many of the most studied concepts in the social sciences, come across as "essentially contested" due to lack of consensus about their specific meanings, making them difficult to reduce to any one particular definition, as is the case of citizenship. However, taking into account the impossibility, as Gerring (1999) suggests, "to perform any work without the use of concepts", this exercise in testing the boundaries of citizenship departs from an attempt at foregrounding its main definitions in the current context. The 1990s saw citizenship emerge as an issue of great world interest in the socio-political, academic, and educational domains, giving rise to a wide breadth of literature on the subject. Nevertheless, current conditions and debates cannot be fully understood without sufficiently attending to the historical context which has, for better or worse, left a mark on our comprehension of the term (Heater, 2004).

The Changing Dynamics of Citizenship

The Greek context of citizenship provides valuable insights into the historical evolution of citizenship models focusing on rights. In classical Greek society, the concept of citizenship was deeply intertwined with the city-state polis (Turner, 1990), where individuals were considered citizens based on their allegiance and participation in the political community. It is difficult to say when exactly the concept of citizenship appears, but many researchers point to the city-state of Sparta as the oldest civilization that presents some characteristics of this concept (Heater, 2004). Unlike the modern notion of citizenship with universal rights, ancient Greek citizenship was exclusive to a privileged few. At the apex of the social structure were the full citizens, or equals, or Spartans, distinguished from the remainder of the Lacedaemonians by the breadth of their political rights. The social class position of full citizens had a superior status compared to the Perioeci and Helots (Turner, 1990). These citizens had political privileges and rights, but they relied on noncitizens for labor and services. Therefore, the Greek city-states relied on an inequality system that provided advantages to their citizens while excluding them from engaging in economically productive work. The mode of social organization of this sort, based on inequality, entailed that the privileged were sustained by lower classes of non-citizens, including serfs.

Therefore, the Greek model of citizenship initiated the early understanding of citizenship as the rights and responsibilities of privileged members of society. This provides a historical background to ancient civilizations' intricate relationship between citizenship, social status, and labor relations. As societies evolved and industrialized, the concept of citizenship expanded to encompass broader notions of social and economic rights, leading to the development of social welfare systems and the recognition of rights beyond political participation. Through a comparison of ancient Greek citizenship to modern citizenship models, we can sketch the history of Western citizenship as an evolving combination of rights, obligations, and social hierarchies partly arising from changing conjunctural understandings of the political economy of the State. This historical perspective also analyses the influence of political and economic forces on the State, how they affect the making of policies, governance, and the distribution of scarce resources, and lays the basis for the evolving models of citizenship.

After World War II, the very essence of the modern liberal State came to depend quite considerably on taxation, which led to the crucial aspect of what has come to be called fiscal citizenship. These changes

indicate an ongoing transformation of the citizen-State relationship, structured as a subject of fiscal citizenship related to the concept of contribution to the economy and the provision of public services. In this post-war environment, taxation becomes an important pillar of citizenship, an extension of the general understanding that citizenship involves fiscal compliance as well as political participation. This concept of fiscal citizenship underscores the relationship between the public and the State's need to raise revenue.

As we explore the complexities of fiscal citizenship, we confront the essential issue of fairness in the allocation of resources. Adams (1965) suggests that evaluation occurs by comparison between what individuals perceive they deserve and what they actually receive. However, the process of assessing the deservingness of individuals, as well as the appropriate methods and extent of taxation, necessitates an evaluation of individual or collective worth before the fairness of distribution can be determined. In this specific context, Rawls' (1958) framework of justice as fairness presents principles aimed at ensuring that every individual has access to the essential liberties and opportunities necessary for a satisfactory and purposeful existence. Leventhal (1980) identifies fundamental 'rules of justice,' including contribution, need, equality, and benefits, which align with the evaluation of justice and form the basis for a just tax policy, stating that payments should correspond to the incremental advantages obtained from public goods and services.

The principles of optimal tax design encompass 'benefit-based taxation' (Weinzierl, 2018, p. 2), which suggests that individuals should pay taxes based on the benefits they receive from public goods, and 'ability-based taxation' (Weinzierl, 2018, p. 2), which argues that taxes should be based on the burden of earning the money to pay them (Weinzierl, 2018, p. 2). However, contemporary tax theory has largely overlooked these concepts. The latter approach emphasizes enhancing social welfare by deviating from standard assumptions and promoting techniques that achieve a more equitable allocation of resources in line with principles of justice and social efficiency (Weinzierl, 2018).

The embodiment of rights and duties, status, communal virtue and markers of identity, characteristics that hark back to classical and philosophical conceptions of citizenship, has thus come to be recognized as a broader reflection of civic duties that encompass economic contributions to the State. This inflection not only signifies an expansion of the responsibilities associated with citizenship but also indicates an understanding of how economic participation on the one hand and civic engagement and responsibility towards fellow citizens within a polity, on the other hand, are intertwined in sustaining the social fabric and the State's functionality. Thus, the journey from the ancient city-State's notion of citizenship, characterized by direct participation and a clear demarcation of social classes, to the modern concept of fiscal citizenship, underscores the privileging of a different type of subjectivity, in which the payment of taxes symbolizes the citizen's commitment to shared public space, similar to Arendt's conception of care for the world (amor mundi) (Arendt, 2006; Ferguson, 2022).

In short, the concept of citizenship continues to denote an individual's status of belonging to a society that confers upon him a set of rights and obligations. However, the idea of being a good citizen is now intertwined with fiscal compliance. This evolution follows the changing relations between society and the State, where ancient principles of civic duty continue to inform contemporary understandings about citizenship, albeit with adaptations to the complexity of contemporary Nation-States.

As societies evolve and become increasingly interconnected through technologies enabled by the Internet, new challenges to the traditional notion of citizenship arise. In 1997, the term "netizen" was coined to

describe individuals actively engaged in the online community committed to fostering a cooperative and collective presence on the Internet that transcends geographical boundaries (Hauben & Hauben, 1997). The identity of a netizen, or a member of this networked society, does not represent counter-citizenship but rather coexists with forms of offline citizenship, contributing to a broader understanding of civic engagement (Law et al., 2018). Against this backdrop, this article aims to examine fiscal citizenship through a more digital lens while showing how digital and traditional citizenship are compounded and interact with each other in our contemporary society. This development underscores the adaptability of the concept of citizenship to both the physical and virtual spaces where civic life unfolds, mirroring not only the changing dynamics between individuals and the State, but also the interplay between traditional civic responsibilities and the opportunities presented by digital technology.

The Rise of Netizenship

In recent years, the concept of citizenship has changed considerably. Transnational frameworks of citizenship tend to value established systems of rights, strong civil societies, and open public domains at the global level. This evolution redefines citizenship in terms of political community, civil society, and the public sphere, moving away from traditional associations with Nation-States, race, or cultural specificity (Habermas, 1992). Metamorphosis of the citizenship concept has transitioned into a less monolithic and more complex framework, notably since the latter part of the 20th century, amidst the prevailing influences of globalization and post-modernism (Law et al., 2018). The emergence of the network society has been facilitated by the dynamic and ongoing process of globalization as well as the spread of the Internet and, in particular, the exponential growth of social networks (Castells, 2009). According to Law et al., p. (2018, p. 6), "the Internet provides the platform for the public sphere, while the virtual communities and social networks enabled by Web 2.0 technologies provide the environments for civic engagement and association". In this perspective, social media platforms thus enable the emergence of novel modes of civic involvement.

The realm of civic participation within the political landscape is acknowledged as an emblematic element of democratic citizenship within Western cultural discourse. The advancements heralded by digital communication platforms and social networks have culminated in unparalleled levels of ideation, production, and dissemination, thereby fostering public deliberation and network-centric organization (Law et al., 2018). In this vein, Ratto & Boler (2014) introduced the conceptual framework of "Do It Yourself (DIY) Citizens" to describe individuals and collectives engaged in efforts with potential political transformative capacity, such as video productions, civic rituals, or political protests orchestrated both online and offline, aligning with citizens who live in the Onlife era (Ceccarini, 2021), where the boundaries between online and offline realities are increasingly blurred. The authors further underscored large-scale, networked protests, exemplified by movements like Occupy Wall Street (OWS), as a manifestation of DIY democracy. This manifestation is characterized by horizontal processes of leadership and consensus-building, coupled with an explicit repudiation of traditional, government-centric approaches to democratic participation.

Bennett (2008) characterized dutiful citizenship as subordinate to the government, contrasting it with more self-actualizing forms of citizenship. This encompasses a preference for more self-determined political decisions and perspectives. The role of established civic organizations and political parties has been undermined by online communities and loose, instant networks of collective actions orchestrated through

interactive technologies and social media. Consequently, the emerging forms of social and political participation introduce significant challenges to citizenship and citizenship education. Moreover, digital citizenship reflects the concept of 'individualized collective action' (Ceccarini, 2021, p. 18), characterized by fluid networks and hybrid practices that connect individuals in digital platforms, often replacing traditional institutional structures. This phenomenon redefines the relationship between the individual and the public sphere, broadening the spaces for political and cultural engagement (Ceccarini, 2021). A fundamental shift in the concept of citizenship is associated with the process and authority in granting citizenship. Currently, individuals can form a sense of "citizenship" online, which markedly differs from the formal, institutionally-granted citizenship of the Nation-State. Individuals can now take responsibility for defining their own identities "in the network society." Digital network technologies accelerate the pace of globalization and establish a parallel, borderless society interconnected through the Internet. These tools enable the construction of social and personal identities through online collaborative platforms, virtual and real communities, which collectively foster more fragmented and multifaceted individual identities in the digital realm, where national boundaries have become ephemeral (Law et al., 2018).

This trend in citizenship identifies the emergence of new concepts that entail "looking into the self, and beyond the nation" (Lee, 2014, p. 92). A salient feature of these concepts is the coexistence of bipolar perspectives, including universalism and particularism, heterogeneity and homogeneity in citizenship (Lee, 2014). In this context, another form of citizenship consists of being a digital citizen who cultivates respect for diversity and positive attitudes toward heterogeneity. It can also be noted that citizenship promotes respect for privacy and its protection, as the digital world is no longer a distant colossal space where one's voice is not heard or one's actions are imperceptible. Thus, although the concept of digital citizenship is becoming increasingly fluid and dynamic, digital citizenship education, as a rule, remains embedded in a framework of skills and dispositions for safe, ethical, and legal online participation. Preparing young people to engage in complex online relationships and contribute positively to digital communities requires targeted initiatives. Programs like Google's 'Be Internet Awesome' (BIA), which provides interactive tools to teach children to use the Internet responsibly, and eTwinning from the European Commission, financed by Erasmus+, a collaboration and networking program across schools in Europe and beyond, show how digital literacy and citizenship education develop in individuals the skills to participate responsibly and ethically and to flourish in the digital world (Jones et al., 2024).

This underscores the necessity of enhancing these educational initiatives within the wider context of digital citizenship. Digital platforms, as Ceccarini (2021) notes are not communication tools; they actively construct social and political life in a connective media ecosystem that continuously redefines the political dynamics of power. Hintz et al. (2017) argue that an ideal form of digital citizenship provides all-encompassing autonomy in a data-driven setting grounded in safe infrastructure, a supportive regulatory structure, public awareness, and knowledgeable utilization of platforms and applications. It highlights the significance of the convergence of technological development and educational and institutional backgrounds of promoting universal, equitable and responsible participation in the digital field.

Within this connective ecosystem, the concept of the "netizen" (Hauben & Hauben, 1997) emerges as a critical figure in the digital realm. Originally coined to describe active participants in the Internet network, the term refers to individuals dedicated to collaboratively and collectively advancing the Internet as a resource for fostering a borderless world. Beyond structural and educational considerations, the netizen

concept shifts attention to individuals' participatory practices in the digital realm. Hence, when globalization prevails in platforms, citizens are encouraged to exercise their right to participate in the formation of the public agenda, contrasting with past scenarios (van Dijck et al., 2018). The old, top-down model of information distribution, whereby information is disseminated by a few for mass consumption, came to be replaced by a more decentralized and participatory model of communication, with repercussions in the sphere of news consumption, where reporting power came to be relocated from traditional gatekeepers to the hands of netizens, allowing them to circulate their observations and queries worldwide (Hauben & Hauben, 1997, pp. 3–4). This shift highlights the growing role of netizens in reshaping public discourse and democratizing access to information. The prevalent notion of user-generated content, defined as any form of content created and disseminated by unpaid netizens or enthusiasts, translated as the metamorphosis of ordinary netizens into user-producers in Web 2.0.

In response to this tendency, the traditional news industry began to allocate specific space for user-generated content, such as comments, photos, videos, blogs, and news articles produced by readers (Lewis et al., 2010, p. 164). Under these circumstances, the role of netizens, as users of new media platforms, came to draw somewhat close to that of traditional journalists. This internet-based practice of reporting news, or news-like information was termed netizen journalism, with reference to the citizen journalist of a network society (Hauben & Hauben, 1997). More recently, the concept of cultural netizenship emerged, signifying online representation of citizenship through popular culture by digital subjects who employ various popular digital genres to communicate politics and represent identities. Social media create the conditions for an intensified dissemination of popular culture across all aspects of social life. This visual culture is represented by internet memes, selfies, GIFs, and other similar humorous images and videos, produced to articulate expressions of citizenship on the Internet. Thus, while anyone using the Internet for participatory politics and civic engagement is a netizen, a cultural netizen incorporates the visual aesthetics of social media to enhance the performance of politicised discourse and other personal narratives (Yeku, 2022).

Contrary to the views that represent the Net as contributing to the expansion of personalization and individuation, there are nonetheless many references, in the relevant literature, to the collective nature of the Internet as subsuming the space for individuality. Indeed, the metaphors of echo chambers and discursive cocoons encapsulate the idea that the algorithmic nature of the Net tends to impel users to side with the majority in a process that resembles a spiral of silence (Noelle-Neumann, 1993 [1974]) as regards the voicing of minority opinions.

In an era of deep mediatization (Couldry & Hepp, 2017), the affordances of digital media increasingly influence communicative action. Indeed, algorithms are deeply integrated into both the social and cultural aspects of our lives, playing a central role in the way groups, organizations, and institutions operate, both online and offline. This integration makes digital media a complex area of study with significant sociological implications, leading to diverse viewpoints and discussions. For instance, some authors, like Sunstein (2018), believe there are several positive aspects to the Internet and social media platforms, such as increased options and access to countless niches, promotion of democratic engagement and freedom of expression, as well as the offering of convenience and accessibility, allowing people to engage in activities like shopping, education, and attending college online. Additionally, these technologies enable individuals to access diverse information, interact with others globally, and explore a variety of viewpoints. Castells (2013), in turn, holds an optimistic view of the Net's potential to positively influence politics, highlighting how digital networks

have become essential tools for organizing, communicating, and spreading messages, thus enabling social movements to mobilize quickly and efficiently without the need for centralized leadership.

On the opposite spectrum, critics tend to argue that despite the Net's vast capabilities, its application for political engagement, in the traditional sense, ranks lower compared to its use for consumption, entertainment, socializing, and other activities (cf. Dahlgren & Alvares, 2013). As such, "technological solutionism" (Morozov, 2014), referring to the salvific perspective of technology's ability to solve social and political problems is not necessarily an answer. Moreover, there is indeed a noticeable trend of individuals gravitating towards online spaces that reinforce their existing beliefs, creating the above-mentioned "echo chambers" or "cocoons" that seldom expose them to opposing viewpoints or encourage substantive debate. Hence, while the internet is undoubtedly a powerful tool for dissemination and communication, it doesn't inherently motivate politically disengaged individuals to take action – and when interactions with opposing views do occur, they often lack the civility necessary for productive discourse (Papacharissi, 2004).

Keen (2018) refers to this negative tendency towards the creation of a filter bubble effect, with associated echo chambers that reinforce existing biases, alongside other potentially negative impacts of the digital economy, in terms of compounding economic inequality, unemployment crises and cultural anomie. The implied risk is that the digital context is rife for the spread of fake news and propaganda, furthering societal disruption and polarizations. As such, Keen suggests that new technologies may degrade societal values, creativity, and even harm cultural institutions, echoing Carr's (2011) concerns about the Internet affecting our cognitive abilities, including our capacity to think critically, read deeply, and retain information.

Nevertheless, despite the voicing of such concerns, it is generally recognized that digital communication tools have generally led to greater expediency and convenience for users. As regards young people in particular, they have also been singled out as leading to greater mobilization and participation in social movements and political action (Vromen et al., 2016). The shift from a more passive to active role in the way the citizen relates to the State has given rise to various virtual spaces that foster and promote engagement and discussion of citizens on public issues (Brainard, 2003; Roberts, 2004). Accordingly, the spheres of personal and political life have become more interconnected, as have those of the local and global domains. Significantly, Net users not merely consume but also produce content to influence public opinion and make decisions collectively (Leung, 2009; Woo-Young, 2005).

This transformed approach reflects a less obvious dependency on the government and governmental organizations for solving problems and addressing common concerns, which might be an indication of the rise of civil society and the nurturing of more active citizens (Roberts, 2004).

Despite remaining tied to the Nation-State, contemporary citizenship is increasingly transcending geographical borders through digital pursuits. Such developments are liable to redefining membership and shared experience. By introducing new elements into civic engagement, the digital domain reduces the relevance of national identity, encouraging, for example, the recognition of novel ways of citizen collaboration and co-creation in participatory communities (Du, 2023). Some examples include the activities of networked youth activism, such as the previously mentioned DREAMer movement, or the effective use of digital media for student protests against increases in tuition fees in the UK and Canada (Boulianne & Theocharis, 2020). Today, young people increasingly engage in online civic activities that require complex reasoning within digital environments, altering their civic learning trajectory (Mirra & Garcia, 2017), while making their voices heard and contributions validated (Livingstone et al., 2007).

Digital cultures can start with interests not initially related to citizenship, but which come to evolve into forms of civic engagement. The example used to demonstrate this process is the Harry Potter Alliance (Jenkins et al., 2016), created in 2005 and rebranded in 2021 under the name of Fandom Forward, maintaining its objective of using "storytelling and fandom as a means to create social change within its communities" (Fandom Forward, June 8 2021). This alliance, which was linked to the fictional universe of Harry Potter, has expanded on the basis of a generational, transmedia entertainment opportunity to address real-world issues through storytelling as connective action (McInroy & Beer, 2022), allowing for cooperation with the world of NGOs and governments. This reflects approximation of democratic community and democratic leadership, in the attempt to connect the fan community with different levels of government leadership. This demonstrates how an imaginative democratic community can grow into civic life with direct life consequences. As Jenkins et al. (2016) concluded, fictional conference worlds are used both to inspire youth cohorts into participating in public policy discussion, while also creating a bootstrapping loop that promotes fan involvement, learning, literacy, equality, human rights, and civic charity for those in need. Ultimately, the Harry Potter Alliance, and other similar Internet-Mediated social advocacy organizations (McInroy & Beer, 2022), demonstrate how an imaginative democratic community can grow into civic life with direct life consequences.

According to Couldry et al. (2014), digital platforms and infrastructures provide new methods for acknowledging individuals as active storytellers of their experiences and the topics they talk about with others. This viewpoint refines the idea of digital citizenship by emphasizing the significance of storytelling and the development of civic cultural dynamics in the digital domain (Couldry et al., 2014).

The focus on the advantages of new digital technology can thus be used to challenge the prevailing narrative of blaming ordinary citizens for not fulfilling their civic duties. In this perspective, the very concept of citizenship should be rethought in light of the significance of new technologies to the enhancement of citizen participation, thus challenging traditional notions of 'the political'. Dahlgren (2006), for instance, defended the need for a "cultural turn" in our understanding of citizenship, emphasizing that any attempt to understand citizen participation should explore a broader range of civic practices, going beyond the mere discussion of deliberative democracy in addressing real power imbalances and social conflicts. In short, Dahlgren's proposition entails understanding how civic agency, experienced in everyday life, is predicated on the cultural intersections between public and private spheres that characterize the modern media landscape. By highlighting the blending of information and entertainment through popular culture, Dahlgren (2006) draws attention to the role of media consumption in the formation of a public sense of self, linked to how people understand the world and form associative and collective identities. Today, this line of argument continues to be crucial in comprehending the importance of social media as a loci of power relations that either facilitate or inhibit the formation of identities in everyday life.

Duties and Rights of Fiscal Citizenship in a Digital Economy

The coronavirus pandemic lockdown period saw the State provide many of its services through the Internet, and social media became an important source of connection. Malik et al. (2023) noted that more than 40% of people spent increased time on social media during this period. These digital platforms were widely used

to share and disseminate information about the pandemic. Many individuals, while experiencing isolation in hospitals or quarantine at home, turned to social media to stay in contact with their family and friends and share their personal stories and experiences (Ahmad & Murad, 2020).

Businesses, conditioned by the pandemic restrictions, had to adapt to the market. The use of electronic devices with internet connection changed the nature of products and services, as well as the way these products are manufactured and how they are sold. This growth is due to what is termed as e-commerce, which was facilitated by the expansion of Net access in work environments, homes, and schools (Haltiwanger & Jarmin, 2000). Moreover, the Internet opens new sources of income to businesses and citizens through virtual transactions, thereby giving rise to a digital economy. Hojeghan & Esfangareh (2011) characterize the digital economy as the realm where suppliers and customers perform transactions via the Internet, resorting to exclusively electronic goods and services. These are produced and marketed solely through the Internet and web-based technology. In 2023, the value of transactions carried out in e-commerce rose to $3.099 billion (USD), increasing by more than 100% compared to 2017 (Statista, 2023). This expansion of e-commerce highlights the broad impact of information and communication technologies, which have also significantly transformed communication.

According to Nickitas (2019), digital technology has become the most efficient and convenient method for leadership communication, reflecting the changes brought about by the digital era. These technological evolutions caused drastic changes among Tax Authorities in various countries, particularly affecting the way tax information is disclosed to the public (Bø et al., 2015). These new paradigms may mean choosing between real money or virtual currencies to effect the transactions in question (Switzer & Switzer, 2014). Even though these occur in the virtual space, the transactions' attendant fiscal consequences persist for the entities involved. Therefore, it becomes relevant that taxpayers acquire solid knowledge about taxation in order to account for these transactions in their tax returns accurately. Basu (2001) suggests that the taxation of digital transactions can prove complex due to the difficulty in determining the location of the server processing the transaction, the city of origin and the destination of the goods, since these elements may be situated in distinct locations. Hence, it is of the utmost importance that digital transaction participants know tax regulations to identify where and when they must fulfil their tax obligations. The gap in such knowledge can result in tax non-compliance for individuals with digital economy activities.

From Musgrave's perspective, fiscal citizenship would connote taxation and be considered a fundamental part of the social contract between the State and its citizens. This idea is important as it points out that the contract between the State and its citizens is based on reciprocity, and both must conform to their respective obligations (Mehrotra, 2015). Broadly speaking, fiscal citizenship is a social contract between State and citizens, where rights are exchanged for obligations in the form of tax responsibilities (Freund, 2019). The current literature on fiscal citizenship has been focusing on the "benefit theory" of taxation regarding individuals, outlining their responsibilities in bolstering the State's tax revenue to finance the public services provided to citizens. Public revenues are mainly being applied towards such areas as health, education, social protection, culture, sports, security, and defence, besides transport, public administration services, economic affairs, and public debt.

Thus, when fiscal citizenship is solid, taxpayers accept the tax status quo or even demand higher taxes, considering the State as a legitimate actor in resource capturing for the general welfare (Freund, 2019). Arpad (2018) uses comparative data available from an experiment conducted across five countries (USA,

UK, Italy, Sweden and Romania) on tax compliance and policy preferences. The study shows that left-wing youth generally demonstrated greater awareness of environmental issues and were more inclined to support government spending on ecology, even if this meant paying higher taxes. Cascavilla (2023), in turn, presents results of a study in Italy that show a positive correlation between how much people care about the environment and their willingness to act to protect it. Together, these examples point to fiscal citizenship as playing a big role in people's understanding of how their State treats their resources, indicating, at the same time, that both political and interpersonal trust has positive effects on their willingness to pay taxes (Harring & Jagers, 2013). On the other hand, when fiscal citizenship is weak, taxpayers criticize taxation as oppressive and demand reduced tax responsibilities, destabilizing the political and economic structure of the liberal state as government expenditures begin to exceed revenues (Freund, 2019). These Rights and Duties, inherent in non-digital societies, persist in the digital realm. An example of this was evident in early 2023 when the United Kingdom's Tax Authority (HM Revenue & Customs - HMRC) undertook an operation to recover unpaid taxes from online content creators, gamers, and social media influencers. The surge in online content creation and commerce on marketplaces led to a significant number of individuals earning money online, often without awareness of their tax obligations. Consequently, the UK's tax authority initiated the dispatch of nudge letters to over 4,000 individuals suspected of underpaying taxes. These undeclared transactions include gifts received by content creators from companies and earnings based on engagement with their content.

Most of these content creators are young and ignorant of the need to disclose online income or assume their fiscal duties. The goal is to foster fiscal transparency in the emerging digital economy and educate individuals about their tax responsibilities (McDougall, 2023). As evident from the discussion above, it is necessary to consider these concepts in the context of the digital economy, as well as strive to recognize the existence of illegal behavior. Illegal conduct involving internet transactions, such as selling fake goods or concocting vicious plots to make easy money, is illegal. That being the case, digital financial offenses, often stemming from unauthorized use of information and data on virtual platforms, and underlying issues with illegal activities in cyberspace serve to illustrate just how tangled things can get (Ivanyuk, 2023).

Within this context, a common misinterpretation arises between the terms "hackers" and "crackers". Contrary to popular belief, hackers are not irresponsible or computer-addicted individuals intent on breaking codes or illegally penetrating systems. This characterization more accurately describes "crackers", who are generally ostracized by the hacker community (Castells, 2002). Hackers, in reality, refer to computer programming experts, many of whom have significantly contributed to the development of the Internet and digital culture. This culture is defined by a set of values and beliefs centred around autonomous and creative programming projects (Castells, 2002; Levy, 2010).

This distinction is pivotal for understanding that individuals' "online" identities and actions have legal and fiscal implications in a non-digital society. Fiscal citizenship remains a responsibility in both the digital and physical realms. Presently, it is possible to fulfill tax obligations through the Internet. Therefore, a citizen who uses the Internet to comply with their tax obligations can be referred to as a 'netizen taxpayer' (a taxpayer citizen of a networked society). This evolution underscores the necessity for effective communication between tax administrations and taxpayers, particularly on digital platforms such as social networks and media, to encourage the pursuit of government information and foster tax awareness (Grimmelikhuijsen & Meijer, 2014).

In the context of the digital age, however, the transition from traditional models of civic engagement to more dynamic, rights-based approaches demonstrates the emergence of digital-social rights as a component that is redefining citizenship and civic cultures. This shift is characterized by a movement away from purely duty-based notions of civic participation towards a model that increasingly values self-expression, critical engagement, and active participation in digital platforms. Central to this discussion is the concept of rights-based citizenship, which has come to encompass the challenges of the digital economy. Among these challenges is the recognition of digital users not only as consumers of content but also as active producers of data, with high economic value. A legal and political framework is thus needed to reorient citizenship in the digital realm and reframe traditional social rights in the context of digital capitalism to ensure equitable digital participation and protection for all citizens (Tomasello, 2023).

The regulation of Big Tech companies through tax measures tackles the substantial power disparities between these corporations and individual digital users. The proposed 'Tech Tax' (European Commission, 2018a, 2018b) is seen as a mechanism to redistribute the wealth generated from digital activities, reflecting a broader movement towards fiscal citizenship in the digital age. In particular, it advocates for a redistribution to users of part of the revenues deriving from digital services, due to the contribution of their user data to the profitability of such platforms. For instance, the MyData Movement (Lehtiniemi & Haapoja, 2020) strives for fairness in the mechanisms of the data economy while also addressing fairness in the wider social context in which data is often conceived, by empowering users to claim individual ownership and control rights over their data. Europe Union has set itself as a strategic leader in regulating the digital economy through initiatives such as the General Data Protection Regulation (GDPR) or the Digital Markets Act (DMA) and Digital Services Act (DSA) (cf. Husson, 2020; Tomasello, 2023). These are actions to set new principles for fair competition, to regulate the dominant position of Big Tech, and to encourage a fair digital economy. Such measures exemplify the EU's willingness to adjust fiscal citizenship to digital realities, protect consumers and their privacy, and participate in the digital economy on equal terms. This is part of a wider understanding of citizenship in the digital era as being rights-based and going beyond the duty of being a beneficial citizen through tax compliance.

As such, the notion of 'digital redistribution' emerges as a key topic, with the objective of (re)distributing the wealth generated in the digital economy. By advocating for a 'digital basic income' or other forms of wealth redistribution, Tomasello (2023) underscores the importance of ensuring that the benefits of the digital economy are shared more broadly among all participants in an attempt to address social and economic inequalities in the digital age.

Conclusion

Wide Internet use has come to reshape the interaction among individuals, businesses, and governments, facilitating various aspects of everyday life. In this digital context, citizenship expands into the virtual domain, where citizens, now also 'netizens', actively participate in content creation and information dissemination. The COVID-19 pandemic accelerated the digital transition, driving innovations in e-commerce and altering the nature of products, services, and commercial transactions. Simultaneously, this digital transformation has marked a shift towards the possibility of redefining fiscal responsibilities for Big Tech companies.

Indeed, these changes bring complex challenges to taxation, especially in the context of digital transactions, where determining the physical location becomes increasingly difficult. The online presence of tax administrations and the dissemination of digital information thus become essential to ensure that citizens, especially 'netizen' taxpayers, are well-informed and able to fulfil their fiscal obligations in the digital economy. At the same time, tax administrations should address initiatives to regulate Big Tech companies through tax measures, such as the proposed 'Tech Tax'. These measures aim for a more equitable distribution of wealth generated from digital activities, reflecting a broader movement towards enhancing fiscal citizenship by ensuring that the benefits of the digital economy are shared across society.

The proposed fiscal measures are dependent on communication strategies that aim to reduce the social distance between taxpayers and tax administrations. Tax administrations must be present where their audience finds itself, particularly on social media and digital media platforms, encouraging citizens to access governance-related information. In the digital realm, the formation of virtual audiences — organized not by geography but by common interests or institutional influence — redefines the traditional concept of audience. Therefore, it is crucial that organizations and governments do not overlook these virtual communities and social networks, recognizing them as essential audiences.

Future research in the field should aim to understand the nature of the content disseminated by tax authorities through digital communication. Additionally, it would be insightful to investigate the practices of 'netizen taxpayers', as well as those of Big Tech companies. Such inquiries would provide a deeper comprehension of the interaction between tax authorities and citizens in the digital domain, identifying communication strategies and contributing to comprehension of possible changes in taxpayer behaviour.

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