Research Article

The Meaning of Tax Fairness for Individual Taxpayers: A Qualitative Study on the Factors Shaping Compliance

Yoga Adi Prayogi [1]*, Ruchan Sanusi [2], Nur Lailiyatul Inayah [3]

[1,2,3] Universitas Bhayangkara Surabaya
E-mail : yogaadiprayogi@ubhara.ac.id [1], ruchan@ubhara.ac.id [2], Nur@ubhara.ac.id [3]
*   Corresponding Author : Yoga Adi Prayogi

Abstract: Tax fairness has become a central concern in improving individual taxpayer compliance in Indonesia, particularly amid increasingly complex regulations and declining public trust in fiscal institutions. This study stems from the urgent need to understand how individual taxpayers interpret the notion of tax fairness and how these interpretations shape their willingness to comply. The primary objective is to explore the underlying dimensions of tax fairness procedural, distributive, and interactional and to explain how these dimensions relate to the development of voluntary compliance. Employing an interpretive qualitative approach, this research relies on in-depth interviews with 15 individual taxpayers located in Jakarta, Yogyakarta, and Medan, selected through purposive sampling. The data were examined using Interpretative Phenomenological Analysis (IPA) to uncover recurring themes and the subjective experiences shared by participants. Findings reveal that perceptions of procedural and interactional fairness exert the strongest influence on compliance behavior, while distributive fairness is often viewed negatively due to perceived inequality in public benefit allocation and the complexity of tax rules. Trust in government and social morality emerge as critical mediators linking fairness perceptions to voluntary compliance. The study contributes theoretically by integrating Equity Theory, Tax Morale Theory, and the Slippery Slope Framework within the Indonesian cultural context, emphasizing that tax fairness forms the moral foundation of voluntary compliance. Practical implications highlight the need for equitable public services, stronger fiscal transparency, and value-based tax education. Future research is encouraged to adopt mixed-methods designs to provide deeper quantitative insights into the relationship between fairness, trust, and tax compliance across diverse social settings.

Keywords: Individual Taxpayers; Public Trust; Social Morality; Tax Compliance; Tax Fairness.

1. Introduction

In contemporary economic systems, tax revenue plays a vital role in sustaining national development, public service delivery, and long-term fiscal stability. In Indonesia, for instance, taxation represents one of the largest components of government income, making the efficiency of tax collection and the compliance of individual taxpayers issues of strategic importance. Recent studies highlight that taxpayers' perceptions of fairness within the tax system encompassing procedural fairness (fairness of process), distributive fairness (fairness of outcomes), and interactional fairness (fairness of treatment) significantly influence their willingness to comply [1]. Nevertheless, evidence suggests that perceptions of unfairness remain a persistent obstacle to strengthening voluntary tax compliance among individual taxpayers in Indonesia.

The urgency of this research stems from the reality that despite continuous administrative improvements and tax education efforts by the Directorate General of Taxes, compliance levels among individual taxpayers have yet to reach their expected potential. Empirical findings in Semarang indicate that perceptions of tax fairness exert a direct effect on taxpayer compliance . Similar evidence from South Sumatra reveals that "tax justice" strongly predicts compliance behavior, whereas factors such as tax knowledge or regulatory complexity do not always produce meaningful impacts . These findings underscore the need to understand how individual taxpayers interpret tax fairness as a basis for designing more effective strategies that respond to non-economic determinants of compliance.

This research gains further relevance in light of global and domestic developments that shift the focus of tax compliance discussions from sanctions and audits toward normative and psychosocial aspects. These include how taxpayers evaluate the fairness of the tax system in everyday situations. Studies in Indonesia demonstrate, for example, that complex regulations tend to suppress compliance, while fairness perceptions exert a substantial positive influence . As a result, the issue of tax fairness occupies an important intersection between academic

inquiry particularly behavioral compliance theory and practical policy considerations concerning administrative reforms and taxpayer state relations.

The main problem driving this study concerns how individual taxpayers interpret and assign meaning to the concept of tax fairness within their lived experiences, and how these meanings subsequently shape their compliance behavior. Although quantitative research has long examined variables such as tax knowledge, sanctions, outreach programs, or quality of tax services, only a limited number of studies have explored taxpayers' subjective experiences through a qualitative lens. Existing quantitative evidence further suggests that there remains a gap in understanding the deeper "why" and "how" behind the formation of fairness perceptions and their influence on compliance . Consequently, this article seeks to address this research gap by adopting a qualitative perspective.

The primary objective of this article is to articulate how individual taxpayers perceive tax fairness, identify the key elements that shape these perceptions, and analyze how these views relate to tax compliance in the Indonesian context using a qualitative approach. Through this focus, the study aims to contribute to the advancement of taxation and behavioral compliance theories, while also offering practical insights for tax authorities and policymakers. By understanding the drivers of fairness perceptions, policymakers may formulate strategies that cultivate a more equitable and trust-enhancing tax environment.

The expected theoretical contribution of this research lies in enriching the literature on taxpayer behavior by presenting qualitative insights that center on the meaning of fairness, clarifying how fairness perceptions are constructed among individual taxpayers, and extending the understanding of how these perceptions relate to compliance. From a practical standpoint, the findings may serve as guidance for tax authorities in strengthening fairness within the taxation system such as improving transparency in the use of tax funds, enhancing taxpayer services, simplifying regulations, and developing communication strategies that reinforce public trust. Ultimately, these efforts are anticipated to support higher levels of voluntary compliance and sustainable tax revenue generation.

2. Literature review

Tax fairness has long been recognized as a decisive factor in shaping how individuals perceive and fulfill their tax obligations. Explains that taxpayers evaluate fairness by judging whether the system treats them equitably in comparison to others and in relation to the public benefits they receive. This view positions fairness not simply as an economic or administrative principle but as a psychological and normative construct that influences their connection to the state. Further emphasize that fairness perceptions enhance the legitimacy of tax authorities, prompting compliance rooted in social trust rather than coercive enforcement. Within Indonesia, notions of fairness intersect strongly with cultural values such as gotong royong and religious moral teachings, which contribute to taxpayers' interpretation of civic responsibility in paying taxes . These cultural elements demonstrate that fairness perceptions are embedded in a broader moral and social framework rather than limited to fiscal calculations.

Previous scholarship generally conceptualizes tax fairness through three primary dimensions: distributive, procedural, and interactional fairness . Distributive fairness captures beliefs about whether the tax burden and public benefits are allocated proportionally among different groups in society. Research conducted in Indonesia and similar developing-country contexts shows that perceptions of unequal access to public goods or mismanagement of revenue tend to lower taxpayers' willingness to comply . Procedural fairness centers on the consistency, impartiality, and clarity of the administrative process, and has been identified as the strongest predictor of voluntary compliance across various settings . Meanwhile, interactional fairness concerns the quality of treatment taxpayers experience when engaging with tax officials, where respectful and supportive communication fosters trust and a sense of dignity within the tax system .

Beyond these structural components, public trust and social morality function as crucial mediating mechanisms that influence compliance behavior. The Slippery Slope Framework developed distinguishes between enforced compliance, which is motivated by fear of sanctions, and voluntary compliance, which emerges from trust and perceptions of fairness. Within this model, fairness directly stimulates trust, reinforcing the cooperative nature of the tax relationship. Studies in the Indonesian context support this view, revealing that trust in government particularly regarding transparent fund allocation and ethical governance serves as the psychological bridge linking fairness and compliance . When trust deteriorates due to corruption or inefficiency, taxpayers tend to shift from cooperative to resistant attitudes, transforming taxation into a coercive institutional arrangement rather than a mutually beneficial exchange.

Moral values further deepen this dynamic by strengthening the fairness trust compliance pathway. Concept of tax morale underscores that ethical norms, cultural expectations, and personal convictions play a key role in shaping individuals' intrinsic

motivation to pay taxes. In the Indonesian setting, moral values such as honesty, mutual helping, and religious obligations contribute to sustaining compliance even when distributive fairness is perceived as lacking. Nonetheless, this moral foundation remains vulnerable: once confidence in government integrity weakens, voluntary compliance declines despite strong personal or cultural moral commitments. Collectively, existing literature portrays tax fairness as a multidimensional, socially embedded construct shaped by procedural transparency, equitable treatment, distributive justice, and moral legitimacy. These insights highlight the need for tax administrations to move beyond procedural reforms and embrace fairness-oriented approaches that foster transparency, interpersonal respect, and moral engagement, ultimately strengthening the social contract between taxpayers and the state.

3. Proposed Method

This study adopts a qualitative research design grounded in an interpretivist paradigm, emphasizing the exploration of individual taxpayers' subjective interpretations of tax fairness. This methodological choice reflects the understanding that perceptions of fairness in taxation are shaped not only by normative or economic considerations but also by social experiences, moral values, and personal views toward the government and the tax administration system. Argue, qualitative inquiry allows researchers to interpret phenomena through the meanings individuals assign to them, rather than merely measuring variable relationships as typically done in quantitative approaches. Consequently, this method provides an appropriate lens for examining how taxpayers perceive and experience tax fairness in their daily lives.

The primary data for this research are drawn from in-depth interviews with individual taxpayers who actively file their taxes in urban settings such as Jakarta and Yogyakarta. Secondary materials including annual reports from the Directorate General of Taxes, scholarly publications, and tax regulations are utilized to enrich contextual understanding and support data triangulation. Participants are selected using purposive sampling, guided by criteria such as compliance history, years of tax-paying experience, and income level, following the recommendations . The number of participants ranges from 10 to 15 and is finalized when data saturation is reached, meaning additional interviews no longer produce new insights.

Data collection is conducted through semi-structured interviews, allowing participants the freedom to articulate their views while ensuring discussions remain aligned with the study's core themes. Interview questions address how taxpayers conceptualize distributive, procedural, and interactional fairness, their past interactions with the tax system, and the factors that encourage or discourage their compliance. With participants' consent, each interview is recorded, transcribed verbatim, and securely stored to uphold research ethics. Additionally, non-participant observation at tax service offices is used to gain a deeper understanding of real-time interactions between taxpayers and tax officials.

Data analysis follows a thematic process using the Interpretative Phenomenological Analysis (IPA) framework, as outlined. The analytical procedure involves several steps: repeated reading of interview transcripts to grasp overall meaning, open coding to identify preliminary themes, classification of these themes into broader categories representing different dimensions of tax fairness, and interpretation of thematic relationships to understand how fairness perceptions shape taxpayer compliance. To ensure the study's trustworthiness, qualitative validity strategies such as data triangulation, member checking, and peer debriefing are systematically applied .

Frequency Distribution of Major Themes in Interviews
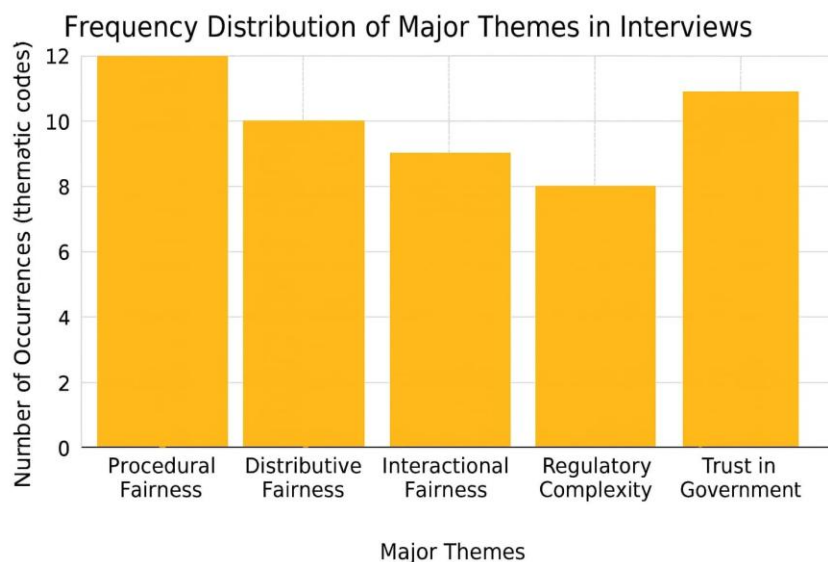
The methodological approach employed in this study is expected to yield credible and insightful findings concerning how individual taxpayers construct meaning around tax fairness. A qualitative lens enables a more nuanced and context-sensitive understanding that goes beyond numeric indicators of compliance. This approach not only contributes to theoretical discussions on taxpayer behavior and compliance psychology but also offers practical implications for public policy, particularly in efforts to design a fairer tax system and promote higher levels of voluntary compliance.

4. Results and Discussion

Results

The purpose of this study is to uncover how individual taxpayers interpret the meaning of tax fairness and how these perceptions shape their compliance behavior. Through in-depth interviews with 15 participants residing in Jakarta, Yogyakarta, and Medan, the analysis identified five core themes that illustrate the dimensions of fairness most relevant to tax compliance. The findings reveal that fairness is not viewed as a single construct; rather, taxpayers evaluate it through procedural, distributive, and interactional experiences, alongside perceptions of regulatory clarity and trust in government institutions. Together, these themes form a comprehensive portrayal of how fairness is internalized and how it influences taxpayers' willingness to meet their obligations. The insights gained from this research highlight that fairness is inherently relational, dependent not only on tax policies but also on the treatment and communication taxpayers encounter within the system.

The first major theme concerns procedural fairness, which participants frequently described as the foundation of a just tax system. Taxpayers expressed greater willingness to comply when procedures were simple, transparent, and administered without discrimination. Many highlighted the positive influence of digital systems such as e-filing and responsive tax officials in enhancing perceptions of fairness and reliability. These experiences helped cultivate trust, reinforcing the belief that the government is committed to equitable treatment. This aligns who found that procedural fairness significantly predicts voluntary compliance among individual taxpayers. Another theme that emerged is distributive fairness, where many participants expressed concerns about inequitable distribution of tax benefits. Middle-income respondents, in particular, felt that public services and development initiatives disproportionately favored wealthier groups or more developed areas. Although this perception reduced their sense of fairness, some taxpayers continued to comply out of moral duty or nationalistic sentiment a nuance that resonates .

Interactional fairness also played a significant role in shaping attitudes toward the tax system. Participants emphasized that respectful communication, clear explanations, and courteous treatment by tax officials fostered a sense of being valued and fairly treated. Conversely, negative encounters such as unresponsive or impolite officers triggered feelings of discrimination and distrust. These findings reinforce who argue that interpersonal interactions heavily influence trust in tax authorities. In addition, taxpayers pointed to the complexity of tax regulations as another factor diminishing fairness. They described frequent regulatory changes and technical terminology as sources of anxiety and confusion. Many feared making mistakes unintentionally, which heightened feelings of vulnerability and injustice. This perception supports the conclusions, who found that regulatory complexity undermines procedural fairness and fosters frustration with the tax system .

Trust in government and moral considerations emerged as the final theme, illustrating the psychological dimension of tax fairness. Participants who believed that the government acted with integrity and managed tax funds transparently demonstrated stronger motivation to comply. However, instances of corruption or misuse of public funds quickly eroded this trust, reducing taxpayers' confidence in the fairness of the system. These findings align with Ariani and Yusuf (2024), who emphasized that public trust mediates the relationship between fairness perceptions and voluntary compliance. Comparing these themes with previous studies highlights several patterns: procedural fairness remains the strongest determinant of compliance; distributive fairness continues to be a challenge; interactional fairness reinforces loyalty; regulatory complexity exacerbates perceptions of injustice; and trust serves as a crucial mediator linking fairness and compliance. Collectively, these themes provide a multidimensional view of the psychological and structural factors underlying tax fairness perceptions.

Synthetically, the study demonstrates that procedural fairness and trust in government are the most influential factors motivating voluntary compliance. Distributive fairness remains a key weakness, particularly for middle- and lower-income taxpayers who feel excluded from public benefits. Regulatory complexity creates uncertainty and cognitive burden, reinforcing the need for policy simplification. Positive, empathetic interactions between taxpayers and tax officers have the potential to enhance fairness perceptions even without changes to tax rates. At the same time, social morality and collective trust function as the psychological foundation of long-term compliance. Overall, the results show that taxpayers' understanding of fairness is shaped not only by material considerations but also by social cues, emotional experiences,

and perceptions of institutional integrity. Tax fairness is thus a holistic construct shaped by administrative quality, ethical behavior, and moral expectations.

The research adopts a qualitative approach anchored in an interpretive paradigm to explore how individual taxpayers construct meaning around tax fairness. This methodology is suited to examining perceptions that arise not solely from economic or normative frameworks but also from personal experiences, moral values, and interactions with tax authorities. Qualitative research emphasizes interpreting phenomena through the lens of individual meaning-making rather than analyzing variable relationships quantitatively. Primary data were obtained through semi-structured interviews with individual taxpayers in urban areas, complemented by secondary sources such as annual reports, academic publications, and tax regulations. Participants were selected using purposive sampling based on their compliance level, experience with tax payments, and income brackets, as recommended. Data were analyzed using thematic methods following the Interpretative Phenomenological Analysis (IPA) framework . Validity was ensured through triangulation, member checking, and peer debriefing. This methodological strategy strengthens the reliability of findings and provides a rich, contextualized understanding of how tax fairness is perceived and how it shapes compliance behavior.

Discussion

The findings of this study reaffirm that taxpayers' perceptions of fairness represent a central determinant of voluntary tax compliance among individual taxpayers. This conclusion is consistent with Adams' Equity Theory (1965), which argues that individuals evaluate exchange relationships by comparing their contributions with the rewards they receive. Within the tax context, taxpayers who perceive an imbalance between the taxes they pay and the public benefits they obtain develop a sense of inequity that weakens their compliance motivation. The results also converge with Blau's Social Exchange Theory (1964), emphasizing that fairness strengthens trust, which serves as the foundational element of social relationships between citizens and tax authorities. When taxpayers feel they are treated equitably, they are more likely to view governmental institutions as legitimate bodies entitled to enforce fiscal obligations. These observations echo the findings of Feld and Frey (2007), who state that perceived fairness functions as a core basis for legitimizing tax authority.

The strong effects of procedural and interactional fairness observed in this study highlight the importance of the "human face" in taxation namely the interpersonal, psychological, and relational dynamics between taxpayers and the state. When individuals feel respected, treated equally, and granted communicative space, they interpret the tax system as procedurally fair, which reinforces their willingness to comply. These findings lend support to the Slippery Slope Framework proposed, which posits that tax compliance increases through two pathways: enforced compliance driven by fear of penalties and voluntary compliance nurtured by trust in tax authorities. In this study, interactional fairness serves as a catalyst that fosters trust, which in turn strengthens voluntary compliance. This suggests that humane interaction and ethical communication play a role as influential as formal fiscal policy reforms.

The analysis also reveals the dual challenges of distributive fairness and regulatory complexity. Many participants expressed concerns that public benefits derived from tax revenue are distributed unevenly across socioeconomic groups or regions, reinforcing the sense of distributive injustice noted . However, the present study provides an additional nuance by demonstrating that perceptions of unfairness also stem from uncertainty surrounding frequently changing tax regulations. Taxpayers described frequent policy revisions as mentally burdensome, producing confusion and apprehension about unintended noncompliance. These results resonate with Sweller's Cognitive Load Theory (1988), which asserts that individuals struggle to make effective decisions when confronted with rapidly changing and complex information. In the context of taxation, unstable regulations create perceptions of procedural injustice by making taxpayers feel unable to comply with expectations they can no longer predict or fully understand.

The role of social morality and trust in government further enriches the understanding of how fairness perceptions shape compliance. The study finds that personal moral values and trust act as reinforcers that strengthen the influence of fairness on taxpayer behavior, aligning with Torgler's Tax Morale Theory (2007). Cultural values such as collectivism, mutual cooperation, and religiosity in Indonesia appear to contribute to higher tax morale, enabling some taxpayers to remain compliant even when they perceive shortcomings in distributive fairness. Yet, this moral commitment is fragile; any decline in trust particularly due to corruption scandals or lack of fiscal transparency can quickly undermine voluntary compliance. Who identify public trust as a pivotal mediator linking tax fairness and post-pandemic tax compliance. This underscores the necessity of strengthening public ethics and transparency mechanisms to sustain long-term compliance.

The theoretical and practical implications of the study are multifaceted. Theoretically, the research broadens the understanding of tax fairness by adopting a phenomenological lens, illustrating that fairness is not merely an economic variable but a socially and morally constructed perception shaped by personal experiences. The study integrates Equity Theory,

the Slippery Slope Framework, and Tax Morale Theory within the Indonesian context an approach seldom taken in previous research. Practically, the results highlight several strategic recommendations: the need to prioritize procedural and interactional fairness through improvements in service quality, the importance of enhancing fiscal transparency to rebuild trust, and the urgency of simplifying complex tax regulations to reduce perceptions of administrative injustice. Moreover, tax education programs should not only focus on procedural obligations but also emphasize the ethical and societal value of paying taxes as part of collective responsibility.

Several external factors were found to influence taxpayers' perceptions of fairness. Differences in economic background and educational level shaped how individuals interpreted fairness dimensions highly educated taxpayers tended to focus on procedural aspects, whereas those with lower education emphasized tangible public benefits. Direct personal experiences with tax officers also proved influential in shaping fairness judgments. Nonetheless, the study acknowledges several limitations: the sample is restricted to three major cities, which may limit generalizability; the qualitative nature of the data relies heavily on subjective narratives; and the absence of quantitative triangulation means the strength of relationships among fairness dimensions cannot be statistically tested. Future research should incorporate mixed-method approaches, recruit participants across diverse regions and income groups, and explore how tax digitalization fosters fairness and transparency. Overall, the findings reaffirm that tax fairness serves as a moral foundation for compliance, suggesting that in Indonesia, fairness encompasses not only proportional tax burdens but also humane processes, equitable treatment, and institutional trust. When these dimensions are fulfilled, taxpayers begin to perceive compliance not as an obligation but as a meaningful act of civic participation in promoting social justice.

5. Comparison

The findings from this qualitative study on tax fairness in Indonesia offer a nuanced perspective that both affirms and extends established theories and empirical research in the field of tax compliance. This section systematically compares the study's key insights with prominent theoretical frameworks and previous evidence, highlighting the unique contributions derived from the Indonesian context.

Alignment with Foundational Theories

This study's emphasis on the role of fairness perceptions in shaping compliance strongly resonates with several foundational theories:

a) **Equity Theory:** Our findings corroborate Adams' Equity Theory, which posits that individuals evaluate the fairness of exchange relationships. Taxpayers who perceive an imbalance between their tax contributions and the public benefits received tend to exhibit lower compliance motivation. This is particularly evident in concerns regarding distributive fairness, where middle-income participants felt a disproportionate allocation of public service.

b) **Social Exchange Theory:** The study underscores Blau's Social Exchange Theory by demonstrating that perceived fairness is instrumental in building and maintaining trust between citizens and tax authorities. When taxpayers feel treated equitably, they are more likely to acknowledge the legitimacy of governmental institutions and their fiscal obligations.

c) **Slippery Slope Framework:** The significant impact of procedural and interactional fairness aligns well with the "Slippery Slope Framework." The study supports the notion that voluntary compliance is fostered through trust in tax authorities, with positive interpersonal interactions serving as a critical catalyst. This highlights the importance of the human element in taxation, beyond mere enforcement.

d) **Tax Morale Theory:** Our research confirms Torgler's Tax Morale Theory, illustrating that personal moral values and trust in government act as powerful reinforcers for fairness perceptions and subsequent compliance behavior. The Indonesian context reveals that cultural values like collectivism and religiosity can contribute to higher tax morale, even amidst perceived distributive shortcomings.

Nuances and Extensions in the Indonesian Context

While aligning with existing theories, this study provides several crucial nuances specific to the Indonesian socio-cultural and administrative environment:

a) Dual Challenges of Distributive Fairness and Regulatory Complexity: Beyond concerns about uneven distribution of tax benefits, this study uniquely highlights how the uncertainty arising from frequently changing and complex tax regulations significantly contributes to perceptions of procedural injustice. This extends Sweller's Cognitive Load Theory to the tax domain, showing how an overwhelming cognitive burden can impede effective compliance and foster feelings of vulnerability.

b) Interplay of Trust, Social Morality, and Compliance: The study deepens the understanding of how public trust, particularly in the face of corruption and lack of fiscal transparency, can quickly erode the fragile moral commitment to compliance. It reiterates the findings of Ariani and Yusuf by positioning public trust as a pivotal mediator between fairness perceptions and post-pandemic tax compliance, emphasizing the necessity of robust ethical and transparent governance for sustained compliance.

c) Qualitative Depth on Fairness Dimensions: Unlike many quantitative studies that measure variable relationships, this phenomenological approach offers rich qualitative insights into how individual taxpayers construct the meaning of fairness. It differentiates between the strong influence of procedural and interactional fairness on willingness to comply versus the persistent negative perception of distributive fairness. This provides a detailed "why" and "how" behind the formation of fairness perceptions that quantitative methods might not capture.

Comparative Summary

The table below summarizes the comparative aspects of this study's findings with established theories and previous research:

Aspect	This Study's Findings	Alignment/Extension with Existing Theories/Research	Key Contribution
Procedural Fairness	Strongest determinant of voluntary compliance; enhanced by simple, transparent digital systems and responsive officials.	Confirms the importance of transparent processes. Aligns with Slippery Slope Framework on trust-based compliance.	Highlights the tangible impact of administrative quality and digital integration on compliance in a developing economy.
Interactional Fairness	Respectful communication and courteous treatment by tax officials foster trust and compliance.	Reinforces Utami and Setiawan and the Slippery Slope Framework; emphasizes the "human face" of taxation.	Underscores the critical role of empathetic and ethical interpersonal interactions in building taxpayer loyalty and trust.
Distributive Fairness	Often viewed negatively due to perceived inequity in public benefit allocation, especially by middle-income taxpayers.	Consistent with Adams' Equity Theory regarding perceived imbalance. Echoes Nasution et al. On concerns about uneven distribution.	Provides nuanced understanding of how distributive unfairness persists despite moral duties and nationalistic sentiments in some taxpayers.
Regulatory Complexity	Frequent changes and technical jargon create anxiety, confusion, and feelings of vulnerability and injustice.	Extends Sweller's Cognitive Load Theory to taxation. Supports Jamaluddin et al. On regulatory complexity undermining procedural fairness.	Identifies regulatory instability as a distinct source of procedural injustice and cognitive burden for taxpayers.
Trust & Social Morality	Critical mediators linking fairness perceptions to voluntary compliance; fragile against corruption and lack of fiscal transparency.	Aligns with Torgler's Tax Morale Theory and Ariani and Yusuf on the mediating role of trust.	Emphasizes the socio-cultural underpinnings (collectivism, religiosity) of tax morale and the severe impact of integrity failures on compliance.
Methodological Approach	Interpretive qualitative design focusing on subjective experiences and meaning-making.	Contrasts with prevalent quantitative approaches by focusing on "why" and "how".	Offers a rich, contextualized understanding of fairness perceptions that goes beyond variable measurement, enriching behavioral compliance theory.

6. Conclusions

This qualitative study demonstrates that individual taxpayers' understanding of tax fairness in Indonesia is shaped through a socially constructed process rooted in their procedural, interactional, and moral experiences with tax authorities. The findings reveal that

procedural and interactional fairness exert the greatest influence on voluntary compliance, supported by trust in government and social morality, which together strengthen the link between perceived fairness and the intention to comply. In contrast, distributive fairness remains weak due to perceived disparities in the benefits of taxation and the ongoing complexity of tax regulations, which create feelings of uncertainty. The study contributes theoretically by integrating Equity Theory, the Slippery Slope Framework, and Tax Morale Theory within the Indonesian cultural context, highlighting that tax compliance is driven not only by formal obligations but also by trust, moral values, and the social relationship between citizens and the state. These results underscore the socio-cultural importance of fairness as a moral foundation for a more humane and participatory tax system. Nonetheless, the study's limited number of participants and restricted geographic scope present constraints, suggesting that future research employing mixed methods is necessary to further examine the interactions between fairness perceptions, public trust, and tax compliance across diverse social and economic settings.

References

Aidah, M., Andika, M., Risaldi, M., Romadhona, A., (2022). "Analysis of MSME Taxpayer Compliance with Tax Regulations in Indonesia," pp. 1057–1063, 2022.

Angriani, F., Naslia, P., Yulianti, Y., (2024). "Advances in Taxation Research Tax Fairness and Public Perception : A Comparative Literature Review," vol. 2, no. 2, pp. 97–108

Castañeda, N. (2024). "Fairness and Tax Morale in Developing Countries," *Stud. Comp. Int. Dev.*, vol. 59, no. 1, pp. 113–137 https://doi.org/10.1007/s12116-023-09394-z

Dahlan, A., Chandrarin, G., Triatmanto, B. (2024). "Understanding Tax Morale : A Critical Review of Its Impact on Compliance and Policy," pp. 493–517. https://doi.org/10.18502/kss.v9i29.17277

Herlinanur, N. (2025). "Peran Kepatuhan Wajib Pajak Penghasilan dalam Menjamin Keberlanjutan Penerimaan Pajak Nasional Negara," vol. 3, no. 6, pp. 83–91

Kim, H. Lee, H. (2020). "Associations among Procedural Fairness , Tax Compliance , and Tax Re-audits," vol. 7, no. 7, pp. 187–198 https://doi.org/10.13106/jafeb.2020.vol7.no7.187

Ko, S. (2020). "The fair process effect in taxation : the roles of procedural fairness , outcome favorability and outcome fairness in the acceptance of tax authority decisions," pp. 246–253

Marfiana, A., Widyastuti, T. (2025). "THE INFLUENCE OF SOCIAL NORMS AND PERCEIVED FAIRNESS ON VOLUNTARY TAX COMPLIANCE : THE MEDIATING ROLE OF," vol. 5, no. 5, pp. 675–688

Nurhasanah, S.U., Fitriyani, S. (2023). "Examining the Impact of Financial Distress , Tax Justice , Sustainable and Ethical Leadership on Tax Compliance," vol. 1, no. 2.

Nustini, Y., et al. (2025) "Global Journal of Economic and What Shapes Tax Morality ? A Study of Indonesian Taxpayers Factors," vol. 02, no. September, pp. 925–931 https://doi.org/10.55677/GJEFR/19-2025-Vol02E9

Putri, N. S. (2024). "Dinamika Kepatuhan Pajak Kendaraan Bermotor : Pendekatan Kualitatif Dalam Mengeksplorasi Persepsi Dan Sikap Wajib Pajak," vol. 2, no. 1

Rohim, A., Tjaraka, H. (2025). "The Influence of Tax Fairness Perception and Tax Knowledge on Tax Morale and Tax Compliance of MSME Taxpayers Partnered with Toko Basmallah," vol. 5, no. 9, pp. 11600–11614

Sanusi, S., Roy, D., Yanti, D. (2025). "Determinasi Pelayanan : Kepatuhan Pajak Perspektif Sosiologi Hukum (Service Determination : Tax Compliance From The Perspective Of Legal Sociology)," vol. 5, no. 1, pp. 21–31

Tahar, A. (2024) "Determinants of enforced and voluntary tax compliance : Adopting slippery slope framework," vol. 25, no. 2. https://doi.org/10.18196/jai.v25i2.20886

Tahir, S., Haning, M. T., Nara, N., Haris, A. (2025). "Public Trust in Regional Tax Management in Sinjai Regency," pp. 1228–1240 https://doi.org/10.18502/kss.v10i18.19549

Tarwiyah, B. (2023). "Understanding Taxpayer Behavior : A Qualitative Investigation into Compliance among Individual Taxpayers," no. 4

Wibowo, D. (n.d.). "Cultural Influences on Tax Perceptions and Compliance in Rural Timor".