INTECHBIZ2025
International Conference on Industrial Technology and Business

How Perceived Fairness Influence Tax Compliance: Trust as the Key Mediator

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Abstract

This study aims to examine the influence of perceived fairness on tax compliance, with trust as a mediating variable. This research uses a quantitative method with a survey of 62 taxpayers on Bengkalis Island. Data were processed using WarPLS 7.0. The research results indicate that the perception of fairness can increase taxpayers' tax compliance. Perceived fairness can also increase trust, but trust in the government does not increase tax compliance. There was no mediating effect in the findings of this study. The government and tax authorities must ensure that tax policies, procedures, and enforcement are implemented fairly and benefit the public. Additionally, openly reporting how tax funds are used will increase public trust in the government, which can lead to better and more sustainable tax compliance.

Keywords : Perceived Fairness, Trust, Tax, Tax Compliance

1. INTRODUCTION

The foundation of a nation's economy is its tax system. Law No. 28 of 2007 concerning General Provisions and Procedures for Taxation (KUP) states that tax is a legally required payment to the state that is owed by individuals or entities without direct compensation. The money collected is used for state purposes to ensure the maximum prosperity of the populace. The fact that taxes exist is significant because most of the country's revenue is supported by taxes. Taxes bear the majority of the funds used for national development (Oelangan, 2010). However, there are still many problems related to tax evasion and avoidance behavior in its acceptance (Faizal et al., 2017). Taxpayer compliance in paying and reporting taxes is still considered low, necessitating a policy shift (Titaailla & Fidiana., 2022). The government has implemented various ways to address this, one of which is the introduction of the tax amnesty program in 2016. Additionally, in 2022, the government reintroduced the Voluntary Disclosure Program (PPS) or Tax Amnesty Phase II in an effort to encourage taxpayers to pay their taxes.

Some previous studies have identified several variables that can influence tax compliance, including perceived fairness and trust. Perceived fairness can also influence a person's actions. In the tax compliance literature, perceived fairness has become a central focus as a determining variable for promoting tax compliance (Andreoni et al., 1998, Kirchler, 2007). Tax avoidance decreases as perceived fairness increases (Spicer and Lundstedt, 1976; Jackson and Milliron, 1986). Taxpayers will collaborate and be more likely to follow decisions made by tax authorities if they receive fair and good treatment from tax collectors (Murphy and Tyler, 2008; Faizal et al., 2017). A high perception of fairness can reduce a person's tendency to engage in tax evasion, thereby increasing tax compliance behavior. Another antecedent that can increase tax compliance behavior is trust. Trust plays an important role in tax compliance behavior. The higher the trust, the more positive attitudes, high cooperation, and reliable performance will result (Dirks and Ferrin, 2001), which can

then encourage the public to support the government, thus creating high tax compliance conditions (Prastiwi, 2021).

Anita et al. (2024) found that users' resistance to preparing financial statements and using financial statement preparation applications can be caused by a fear of paying taxes. MSME actors believe that if they prepare financial statements, they will be required to pay taxes, even though taxes are an obligation that citizens must fulfill. Therefore, it is important to resolve tax issues so that the objectives of financial reporting can be achieved, considering that financial statements play an important role in the long-term sustainability of a business.

This study aims to examine the influence of perceived fairness on tax compliance, with trust as a mediating variable. This research is quantitative research using a survey method with 62 taxpayers as respondents on Bengkalis Island. The research results indicate that the perception of fairness can increase taxpayers' tax compliance. Perceived fairness can also increase trust, but trust in the government does not increase tax compliance. There was no mediating effect in the findings of this study. This research has the following contributions: theoretical contribution, this research strengthens the view that perceived fairness is a key factor that can drive tax compliance. Empirically, this study shows that trust in the government does not necessarily increase tax compliance, so in the context of this research, trust is not the main determinant. Practically, this research confirms that building a fair tax system in terms of rates, distribution, and procedures is more effective in promoting tax compliance than efforts to increase trust in the government.

2. REVIEW OF LITERATURE

Tax Compliance

Tax compliance can be defined as the accuracy in reporting income and expenses according to tax laws (Alm, 1991; Slemrod, 2007). Tax compliance refers to individuals' voluntary adherence to tax rules and their tax obligations (Nasution et al., 2020). Tax compliance can be voluntary or forced (Hartner-Tiefenthaler et al., 2008). Taxpayers will voluntarily pay taxes if they feel a moral obligation and trust in the tax authorities. Nonetheless, coercive compliance can also result from legal fines, which make people dread penalties for noncompliance with tax laws. The degree of trust and the sense of justice toward the tax authority are the primary characteristics that set these two forms of compliance apart, claim Gobena and van Dijke (2017). Taxpayers are more likely to comply voluntarily when they believe that the tax system is fair and that its officials are reliable. This study uses trust as a mediating variable to investigate how perceived fairness affects tax compliance.

Perceived Fairness

Tyler and Lind's (1992) theory of justice served as the foundation for the idea of justice in tax literature. The three primary components of justice are distributive, procedural, and retributive justice, according to justice theory. Distributive justice pertains to how taxpayers view the equitable and proportionate allocation of tax responsibilities and benefits among the general public (Hartner-Tiefenthaler et al., 2008; Zulkifli & Arif, 2022). On the other hand, procedural fairness emphasizes equal opportunity, honesty, and transparency in the tax administration process (Gobena & van Dijke, 2017). These two factors are crucial for fostering a favorable view of the tax code and boosting confidence in the government.

According to other studies, tax compliance, especially voluntary compliance, is strongly influenced by views of fairness, notably distributive and procedural fairness (van Dijke, Gobena, & Verboon, 2019; Zainudin, Nugroho, & Muamarah, 2022). Taxpayers are more inclined to cooperate voluntarily when they believe that tax laws and procedures are applied equitably. On the other hand, unfair administrative treatment or tax obligations can erode the legitimacy of the system and promote tax evasion. As a result, tax fairness becomes

essential to fostering public awareness and trust-based compliance (Sihombing & Nuryanah, 2022).

Trust

A key factor in raising taxpayer compliance, particularly voluntary compliance, is trust in tax authorities. High levels of trust in the government and tax authorities increase the likelihood that taxpayers will comply without coercion or the threat of penalties (Kirchler, Hoelzl, & Wahl, 2008). When taxpayers believe the tax system is operated in an honest, open, and equitable manner, their trust in it increases (Gobena & van Dijke, 2017). Additionally, the study by Zainudin, Nugroho, and Muamarah (2022) demonstrates that tax compliance is positively impacted by government trust, both directly and indirectly through views of tax justice. Therefore, one of the most important aspects of encouraging sustainable tax compliance is raising public confidence in the honesty and openness of tax authorities.

3. METHOD

Data Collection

This research is quantitative research using a survey method with 62 taxpayers as participants on Bengkalis Island. The questionnaire was distributed online to the participants. Data analysis in this study used Structural Equation Modeling (SEM) with WarPLS 7.0.

Variable Measurement

The independent variable in this study is perceived fairness. The mediating variable is trust, and the dependent variable is tax compliance. The research questionnaire was developed and adapted from previous studies. Perceived fairness was adapted from Gilligan & Richardson (2005), trust in government was adapted from Nakayachi & Cvetkovich (2010), and tax compliance was adapted from Nurlis & Meiliyah (2020). For each measurement of the variable, a 1-5 Likert scale was used, with 1: strongly disagree, 2: disagree, 3: neutral, 4: agree, 5: strongly agree.

Research Participants

In all, 62 taxpayers participated in this survey as responders. Participants received the research questionnaire online. Structural Equation Modeling (SEM) with WarpPLS 7.0 was used to process research data. Table 1 displays the characteristics of the study participants.

Table 1. Demographic Characteristics of Respondents

	Variable	Frequency	%	Frequency	%
Gender	Male	28	45%	62	100%
	Female	34	55%		
Working experience	1 – 4 years	22	35%	62	100%
	5 – 9 years	14	23%		
	10 – 14 years	16	26%		
	15 – 19 years	10	16%		
Age	20 – 24 years	1	2%	62	100%
	25 – 29 years	10	16%		
	30 – 34 years	13	21%		
	35 – 39 years	18	29%		
	40 – 44 years	20	32%		
Job	Civil Servant	50	81%	62	100%
	Businessman	1	2%		
	Others	11	18%		

Source: Data Output WarPLS, 2025

This study examines the influence of perceived fairness on tax compliance, with trust in the government as a mediating variable. This study proposes 4 (four) research hypotheses to be tested using WarPLS 7.0. The following are the proposed research hypotheses:

H1: Perceived fairness has a positive influence on tax compliance.
H2: Perceived fairness has a positive influence on trust.
H3: Trust has a positive influence on tax compliance.
H4: Perceived fairness has a positive influence on tax compliance, mediated by trust in the government.

4. RESULT & DISCUSSION

Model Measurement

Based on Figure 1, the research construct consists of latent variables, namely, perceived fairness, trust, and tax compliance. The independent variable in this study is perceived fairness. The mediating variable is trust, and the dependent variable is tax compliance.

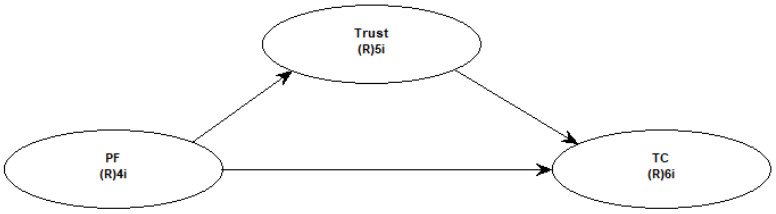


Figure 1. Measurement Model

Source: Data Output WarPLS, 2025

Because it suggests that there should be a significant correlation between a construct's measures, convergent validity is essential. The following broad criteria can be used to assess convergent validity: average variance extracted (AVE) > 0.5, communality >0.5, and factor loading >0.7. (Chin, 1995; Hartono, 2011).

Table 2. Combined Loading dan Cross Loading

	PF	Trust	TC	SE	P value
PF1	**0.879**	0.123	-0.130	0.094	<0.001
PF2	**0.919**	0.172	-0.161	0.092	<0.001
PF3	**0.822**	-0.196	-0.097	0.096	<0.001
PF4	**0.508**	-0.205	0.673	0.107	<0.001
T1	0.071	**0.923**	-0.177	0.092	<0.001
T2	0.077	**0.901**	0.199	0.093	<0.001
T3	-0.184	**0.945**	0.024	0.092	<0.001
T4	0.004	**0.944**	0.039	0.092	<0.001
T5	0.038	**0.932**	-0.081	0.092	<0.001
TC1	0.099	-0.133	**0.945**	0.092	<0.001
TC2	-0.143	0.093	**0.917**	0.093	<0.001
TC3	0.098	-0.062	**0.933**	0.092	<0.001
TC4	-0.149	0.194	**0.929**	0.092	<0.001
TC5	0.214	-0.206	**0.945**	0.092	<0.001
TC6	-0.123	0.119	**0.951**	0.091	<0.001

Source: Data Output WarPLS, 2025

The validity test results demonstrate that each construct's indicators have loadings greater than 0.7, suggesting a strong correlation between the constructs' measurements. For construct content validity, one indicator, PF4, is kept below 0.7 (Sholihin and Ratmono, 2020).

Table 3. Latent Variable Coefficient

	PF	Trust	TC
R-squared		0.499	0.429
Composite reliability	0.871	0.969	0.977
Cronbach's alpha	0.795	0.960	0.972
Average variances extracted	0.637	0.863	0.878
Full collinearity VIFs	2.772	1.995	1.739

Source: Data Output WarPLS, 2025

As a general rule, composite reliability should be 0.7 or greater and AVE 0.5 or greater. (Hartono, 2011; Chin, 1995). The findings in Table 3 demonstrate that the AVE, Cronbach's alpha, and composite reliability values have all satisfied the standards. By measuring the lower bound of a construct's reliability value, which, as a general rule, should be greater than 0.7 (>0.7), Cronbach's alpha and composite reliability can be used to evaluate a construct's reliability. Table 3 demonstrates that each latent variable indicator's Cronbach's alpha and composite reliability values are higher than 0.7 (>0.7), satisfying the reliability assumption.

Discriminant Validity

Discriminant validity has been satisfied, as Table 4 demonstrates, since the square root of AVE (indicated in the diagonal column and in parenthesis) is greater than the correlations between latent variables in columns other than the diagonal column.

Table 4. Correlation among latent variables

	PF	Trust	TC
PF	**0.798**	0.706	0.652
Trust	0.706	**0.929**	0.448
TC	0.652	0.448	**0.937**

Source: Data Output WarPLS, 2025

Structural Model

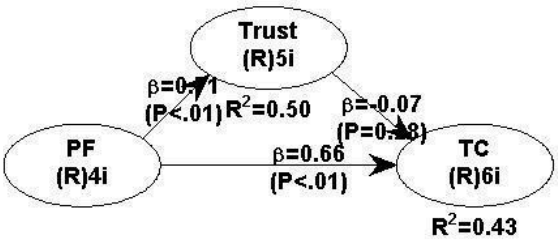


Figure 2. Structural Model
Source: Data Output WarPLS, 2025

The research model will be considered well-fitting if the variance inflation factor (AVIF) value is less than 5 and the p-values for APC and ARS are less than 0.05 or significant (Sholihin & Ratmono, 2020). As shown in Table 5, where the AVIF value is less than 5 and the APC and ARS values are significant at 0.002 and 0.001, respectively, this study model is well-fitting and supported by the data.

Table 5. Indicator Model Fit and P-Values

APC=0.479, P<0.001
ARS=0.464, P<0.001
AVIF=1.888, acceptable if <= 5, ideally <= 3.3

Source: Data Output WarPLS, 2025

Hypothesis Testing

The outcomes of the hypothesis test are displayed in Table 6. The findings of the mediation test between factors are displayed in Table 7.

Table 6. Hypothesis Testing

Path	Path Coefficient	P-Values	R-Square	Result
PF - TC	0.659	<0.001***		H1 Accepted
PF – TRUST	0.707	<0.001***	0.499	H2 Accepted
TRUST – TC	-0.072	0.280	0.429	H3 Rejected

Source: Data Output WarPLS, 2025

Note: PF = Perceived Fairness, TC= Tax Compliance, ***<0.001

Table 7. Mediating Testing

Path	Path Coefficient	P-Values	R-Square
PF – TRUST - TC	-0.051	0.282	0.429

Source: Data Output WarPLS, 2025

Note: PF = Perceived Fairness, TC= Tax Compliance, ***<0.001

With a coefficient of 0.659 and a p-value < 0.001, the test findings demonstrate that H1 is accepted, meaning that taxpayers' level of tax compliance increases with their perception of fairness. With a coefficient of 0.707 and a p-value < 0.001, perceived fairness positively affects trust; so, H2 is accepted. In contrast, H3 has a p-value of 0.280 and a coefficient of -0.072. This suggests that compliance has not yet been directly boosted by taxpayer confidence. Because the mediation test results indicated that trust did not mediate the association between perceived fairness and tax compliance (coefficient = -0.051 and p-value = 0.282), the mediation hypothesis in this study was also rejected. As a result, H4 is rejected since justice has a direct impact on tax compliance without requiring trust.

Discussion

The research findings support the theory of Tyler and Lind (1992), which states that perceptions of fairness shape the legitimacy of authority and individuals' compliance with rules. When taxpayers perceive tax policies as fair in terms of rates, burdens, and benefits, they are more likely to comply. Perceptions of fairness also influence voluntary tax compliance, as shown by Hartner-Tiefenthaler et al. (2008) and van Dijke et al. (2019). This emphasizes the importance of transparency in tax management and fairness in fiscal policy implementation in the Indonesian context. If society believes that the tax system benefits certain groups, their willingness to pay taxes will decline. Perceived fairness can also strengthen trust in tax authorities (Tyler & Lind, 1992; Gobena & van Dijke, 2017). Fairness is not only related to the amount of tax but also to how the government treats taxpayers transparently during administrative processes. Open and accountable tax management further reinforces the link between fairness and public trust. When the government transparently reports the use of tax funds—such as through public reports or financial information portals—taxpayers feel their contributions are well-managed (Gobena & van Dijke, 2017; Zainudin, Nugroho, & Muamarah, 2022). Thus, fairness and transparency become key foundations for building trust that supports tax compliance in Indonesia.

The study also shows that trust does not increase individual tax compliance and fails to mediate the relationship between perceived fairness and compliance. This may be due to the

growing perception of corruption. Perceptions of corruption and misuse of public funds weaken the relationship between trust and compliance. When taxpayers perceive poor transparency and accountability, the legitimacy of fiscal authorities declines, leading to lower tax compliance (Mardhiah, 2021; Irawan & Utama, 2021). Similarly, Widjaja (2022) found that corruption practices erode public trust and weaken compliance motivation. Therefore, transparency in managing public funds is essential for strengthening sustainable tax compliance. These findings may also indicate that trust is shaped not only by fairness but by factors such as policy consistency, transparency in tax use, and taxpayers' personal experiences with tax officials (Susanta et al., 2022; Rahayuningsih et al., 2025). When policies are consistent and services are fast, transparent, and friendly, public trust grows. Conversely, if services are slow, policies frequently change, or corruption issues arise, trust becomes difficult to build even when the system is fair. This aligns with Asri et al. (2025), who found that satisfaction with tax services, information clarity, and transparency are key to building trust. Other studies also show that fiscal transparency and service experience strongly influence trust and tax compliance behavior (Sukmawati et al., 2023; Nasrizal, 2022; Kirchler, 2007).

Consequently, even if the system is fair, taxpayers may still struggle to trust, allowing perceived fairness to directly influence compliance without trust as an intermediary. In some contexts, fairness alone is sufficient to drive compliance without prior trust. This finding reinforces the view that trust is not always an effective mediator between fairness and compliance, particularly in developing countries with institutional challenges and low public trust. Faizal et al. (2017) also found in Malaysia that distributive justice directly affects compliance without passing through trust. Conversely, European studies show that trust plays a major role in voluntary compliance (Kirchler, 2007; Torgler, 2012). This difference highlights that institutional context and taxpayers' personal experiences shape how fairness translates into compliance behavior. Therefore, policymakers must strengthen transparency, policy consistency, and service quality so that trust can develop and effectively bridge fairness and tax compliance.

5. CONCLUSION

According to the study's findings, tax compliance is positively and significantly impacted by perceived fairness, with trust acting as a mediating factor. The results demonstrate that while trust cannot boost individual tax compliance, perceived fairness does. Additionally, the relationship between perceived fairness and tax compliance is not mediated by trust. This finding suggests that public confidence in the government is less significant than fairness and openness in tax administration. Fair regulations, equal services, and openness in the handling of public funds are therefore essential to boosting long-term tax compliance and trust. This study demonstrates that raising people's perceptions of a just and open tax system should be the main goal of initiatives to increase tax compliance. Fair implementation of tax laws, processes, and enforcement that benefit the general public must be guaranteed by the government and tax authorities. Furthermore, transparent reporting of tax expenditures will boost public confidence in the government, which may result in improved and longer-lasting tax compliance.

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