International Journal of Global Sustainable Research (IJGSR)
Vol.4 No.10, 2026: 1373-1390

Tax Morale and Voluntary Tax Compliance: A Systematic Review of Trust, Fairness, and Institutional Legitimacy

Burhanuddin[1*], Winner F.H Manalu[2], Syarifuddin[3], Arifuddin[4]
[1]Politeknik Bina Husada Kendari
[2,3,4]Universitas Hasanuddin
Corresponding Author: Burhanuddin burhan038@gmail.com

A R T I C L E I N F O

Keywords : Fairness, Institutional Legitimacy, Tax Morale, Trust, Voluntary Tax Compliance

Received : 2 August
Revised : 20 September
Accepted: 20 October

©2026 Burhanuddin, Manalu, Syarifuddin, Arifuddin : This is an open-access article distributed under the terms of the Creative Commons Atribusi 4.0 Internasional.

A B S T R A C T

This systematic literature review synthesizes 107 studies to explain how trust, perceived fairness, and institutional legitimacy shape tax morale and voluntary tax compliance. Following PRISMA 2020, studies from Scopus, Web of Science, ScienceDirect, SpringerLink, and Google Scholar were screened, quality-appraised, and synthesized thematically. The evidence shows that authority-specific trust is the most recurrent proximal correlate of voluntary compliance, while procedural fairness often strengthens cooperation through trust and legitimacy. Institutional legitimacy provides a deeper foundation that conditions whether fair treatment and trust translate into willing compliance. Effects vary with governance quality, corruption, culture, identity, and measurement choices. Sustainable compliance therefore requires credible enforcement combined with fair procedures, transparent administration, accountability, and trust-building

DOI: https://doi.org/10.59890/ijgsr.v4i10.13
ISSN-E: 3026-4677
https://journalijgsr.my.id/index.php/ijgsr/index

INTRODUCTION

Taxation finances public goods and state capacity, yet the willingness to pay taxes cannot be reduced to the expected cost of audits and penalties. The classic economic model treats non-compliance as a choice between the gain from evasion and the expected probability and severity of punishment (Allingham & Sandmo, 1972). Observed compliance is often substantially higher than this model predicts, however, encouraging research on moral obligation, social norms, trust, fairness, and the quality of the taxpayer-state relationship (Alm et al., 1992; Kirchler, 2007; Luttmer & Singhal, 2014). Tax morale captures this broader motivational domain: it reflects the intrinsic and social willingness to contribute through taxation rather than compliance produced only by coercion.
Three constructs are especially prominent in this relational literature. Trust concerns expectations that government or the tax authority will act competently, predictably, and in the public interest. Fairness concerns the justice of tax burdens, procedures, and sanctions, with distributive, procedural, and retributive dimensions that are not empirically interchangeable (Farrar et al., 2020). Institutional legitimacy concerns the perceived rightfulness of an authority and its entitlement to exercise power. These constructs are closely related but have been positioned differently across studies. Some research treats trust as the immediate driver of voluntary compliance, some models fairness as an antecedent of trust, and others place legitimacy upstream of both. This conceptual overlap has produced competing causal orderings rather than a cumulative explanatory architecture.

The empirical record also contains meaningful divergence. Trust in authorities predicts voluntary rather than enforced compliance in slippery-slope research (Muehlbacher et al., 2011; Wahl et al., 2010), yet trust effects vary across political and cultural settings and are sometimes statistically weak (Bilgin, 2014; Strielkowski & Cabelkova, 2015). Procedural justice is repeatedly associated with cooperation, but mediation by trust is not found in every study (Faizal et al., 2017). Governance quality, corruption, service delivery, identity, and the perceived legitimacy of authority can strengthen or weaken these relationships (Cummings et al., 2009; Gobena & van Dijke, 2017; McCulloch et al., 2020). In addition, voluntary and enforced compliance are frequently conflated even though they reflect different motivational pathways.

Existing reviews have established the importance of tax morale and institutional perspectives, but the evidence remains fragmented across trust, fairness, legitimacy, governance, and tax-administration research. Accordingly, this review examines the patterns linking trust, fairness, and institutional legitimacy with tax morale and voluntary compliance; clarifies the mechanisms and causal orderings supported across studies; identifies contextual conditions that explain convergence and divergence in the evidence; and specifies the theoretical and methodological gaps that should guide future research. The review contributes a layered relational framework that distinguishes proximal mechanisms from deeper institutional conditions and clarifies why the same administrative intervention may generate cooperation in one context but resistance in another.

LITERATURE RIVIEW

Tax Morale and the Limits of Deterrence

Tax morale provides a conceptual bridge between economic and socio-psychological accounts of compliance. Deterrence remains relevant because audit probability and sanctions can influence behavior, yet their effects coexist with civic duty, social norms, reciprocity, and evaluations of government performance (Alm et al., 1995; Hanno & Violette, 1996; Torgler, 2007). The distinction between voluntary and enforced compliance is therefore fundamental. Slippery-slope research proposes that trust in authorities is especially important for voluntary cooperation, whereas power is more closely connected with enforced compliance (Kogler et al., 2013; Muehlbacher et al., 2011). This distinction prevents positive responses to coercive capacity from being misinterpreted as evidence of genuine willingness to cooperate.

Fairness, Procedural Justice, and Trust

Procedural-justice theory shifts attention from the amount taxpayers pay to the manner in which authorities make and implement decisions. Respectful treatment, voice, consistency, neutrality, and transparent procedures can signal that an authority is trustworthy and entitled to compliance (Murphy, 2003; Tyler, 1997). Evidence from experiments and surveys shows that procedural fairness can strengthen voluntary compliance directly or through trust, while distributive fairness is more contingent on comparisons of burdens, benefits, and other taxpayers' behavior (van Dijke & Verboon, 2010; Kogler et al., 2015). Because fairness can influence trust and legitimacy simultaneously, treating it as a simple parallel predictor risks obscuring the mechanism through which it operates.

Institutional Legitimacy and the Social Contract

Legitimacy places compliance within a broader social contract. Citizens are more willing to cooperate when institutions are regarded as effective, accountable, non-corrupt, and responsive, and when public revenues are seen as connected to valued public goods (Bird et al., 2008; Levi & Sacks, 2009). Political participation and voice can reinforce this exchange logic (Casal et al., 2016; Lamberton et al., 2018). Institutional quality therefore functions as more than a background control: it shapes the meaning of fair treatment and the credibility of trust. The central theoretical issue is consequently not whether trust, fairness, or legitimacy matters in isolation, but how these levels of evaluation connect to one another and under which institutional conditions they produce voluntary cooperation.

METHODOLOGY

Review Design and Information Sources

This study employed a systematic literature review with narrative and theory-building thematic synthesis. Reporting followed PRISMA 2020 principles (Page et al., 2021). Five information sources were used: Scopus, Web of Science, ScienceDirect, SpringerLink, and Google Scholar. The first four sources provided curated disciplinary and interdisciplinary coverage, while Google Scholar was used as a supplementary discovery source for citation chaining and literature that might not be captured in the principal indexes. No lower publication-year restriction was imposed; the final corpus spans foundational work and studies published through 2026.

Search Strategy and Eligibility Criteria

The search combined outcome terms with the three focal explanatory constructs. The core logic was: ("tax morale" OR "tax compliance" OR "voluntary compliance" OR "taxpayer compliance") AND (trust OR "trust in government" OR "trust in authorities" OR fairness OR "procedural fairness" OR "distributive fairness" OR "institutional legitimacy" OR "authority legitimacy"). The expression was adapted to platform syntax and, where possible, restricted to title, abstract, and keywords. Google Scholar searches used broader field coverage and screened the first 200 results per query variant. The review question and eligibility logic were additionally informed by the SPICE framework.

Eligible studies examined tax morale or voluntary compliance and explicitly analyzed trust, fairness, or institutional legitimacy. Quantitative, qualitative, mixed-method, experimental, conceptual, systematic-review, and selected working-paper evidence was eligible when sufficient methodological detail was available. Studies were excluded when the focal constructs were incidental, the context was unrelated to taxation, methodological information was inadequate for critical appraisal, the full text was unavailable, duplicate data were reported, or the publication was not in English. Research focused exclusively on tax administrators, purely macroeconomic tax policy, or evasion without a voluntary-compliance dimension was also excluded.

Table 1. Review Scope, Eligibility Logic, and Synthesis Approach

Review component	Operationalization
Outcome domain	Tax morale, voluntary tax compliance, intended compliance, or closely related cooperative tax behavior.
Core determinants	Trust in government/tax authorities; distributive, procedural, or retributive fairness; institutional legitimacy.
Evidence types	Quantitative, qualitative, mixed methods, experiments, conceptual/theoretical studies, systematic reviews, and selected working papers/preprints with adequate methodological detail.

Review component	Operationalization
Exclusions	Incidental mentions; non-tax settings; insufficient methods; duplicate data; unavailable full text; non-English publications; predatory or retracted material.
Synthesis approach	Design-sensitive quality appraisal plus narrative, thematic, and cross-study comparison of convergence, divergence, mechanisms, and boundary conditions.

Study Selection, Quality Appraisal, and Synthesis

The database searches yielded 762 records. After 243 duplicates were removed, 519 records underwent title-and-abstract screening; 273 were excluded. Full texts were sought for 246 reports, of which 54 could not be retrieved. The remaining 192 reports underwent full-text eligibility assessment, and 85 were excluded for insufficient relevance, methodological weakness, duplicate reporting, language constraints, or other eligibility failures. The final analytical corpus comprised 107 studies. Figure 1 reports the complete flow of identification, screening, eligibility assessment, and inclusion.

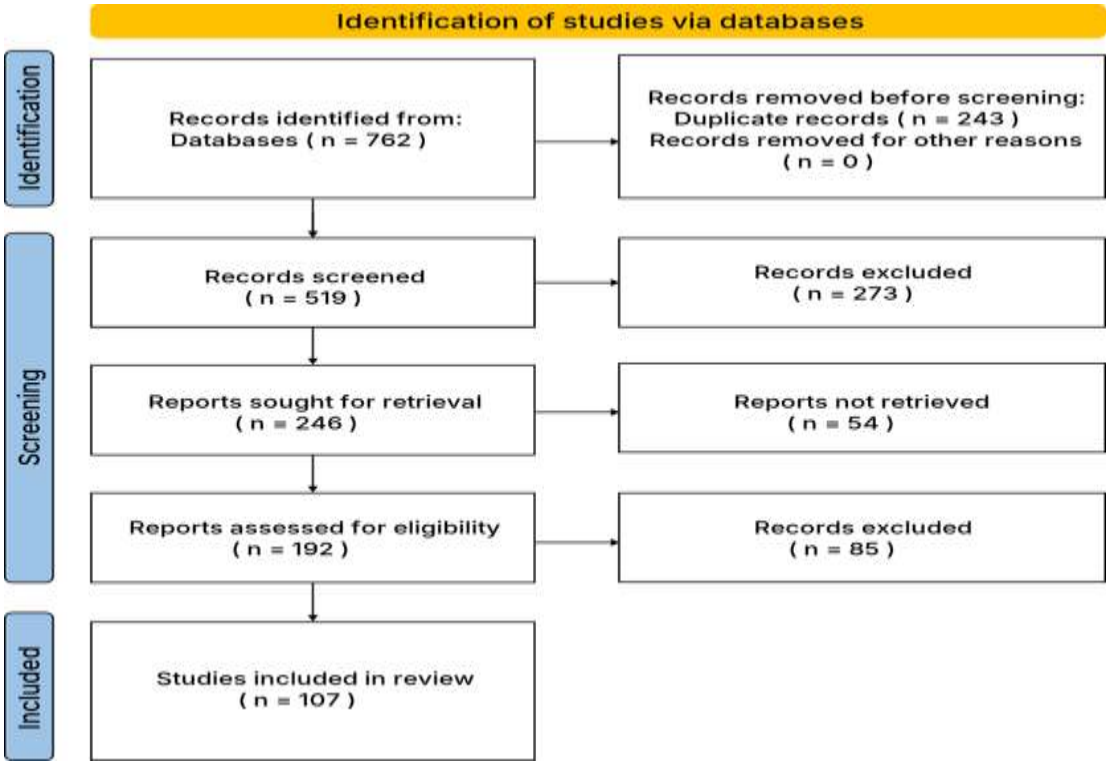


Figure 1. PRISMA Flow Diagram of Study Identification, Screening, Eligibility, and Inclusion

Quality appraisal was integrated with full-text assessment and tailored to design. Quantitative studies were examined for sampling adequacy, construct validity and reliability, analytical appropriateness, and treatment of common-method or endogeneity concerns. Qualitative studies were examined for transparent sampling and coding, contextual adequacy, and credibility of interpretation. Conceptual and review studies were assessed for coherence, traceability, and rigor of synthesis. The synthesis then coded each study by primary construct, study design, geographical setting, theoretical role, compliance outcome, and whether findings supported direct, mediated, moderated, or context-dependent relationships. No statistical meta-analysis was attempted because measures, research designs, populations, and effect specifications were too heterogeneous for defensible pooling.

RESULT

Evidence Profile and Research Trends

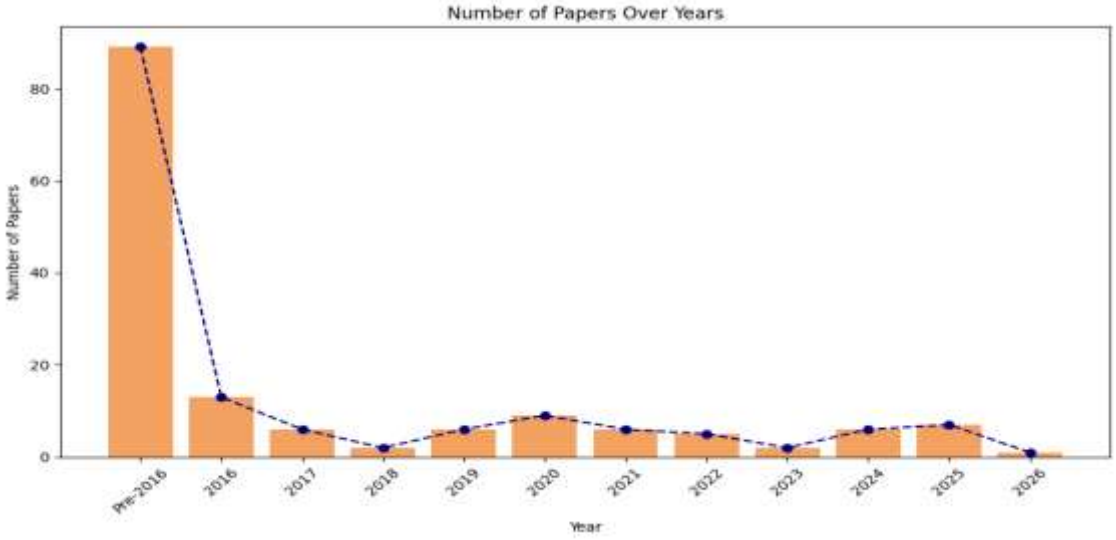


Figure 2. Distribution of Included Studies by Publication Year

The 107 included studies combine a long foundational tradition with a smaller wave of recent empirical renewal. Eighty-nine studies predate 2016, reflecting the early development of tax morale, social-contract, and procedural-justice perspectives. Post-2016 output is lower in annual volume but methodologically more diverse, including multinational experiments, field studies, SEM-based mediation and moderation models, and studies of digital tax administration. The corpus spans Europe, Africa, Asia, Latin America, and cross-national samples, but coverage is uneven and remains dependent on a relatively limited number of well-studied jurisdictions and repeated survey traditions.

The evidence base is also heterogeneous in unit of analysis and measurement. Some studies examine general trust in government, others authority-specific trust; fairness may refer to burden distribution, administrative procedure, sanctions, or government spending; legitimacy is sometimes treated as an antecedent, mediator, moderator, or outcome. This construct heterogeneity helps explain why apparently similar studies can produce different estimates and

makes cross-study causal claims more defensible at the level of recurring mechanisms than pooled effect sizes.

Trust in Authorities and Voluntary Compliance

Trust is the most recurrent proximal mechanism in the corpus. Cross-national and experimental studies consistently distinguish trust-based voluntary cooperation from power-based enforced compliance (Kogler et al., 2013; Muehlbacher et al., 2011; Batrancea et al., 2022). Authority-specific trust is positively associated with compliance in settings including the United States, Nigeria, Indonesia, and developing-economy samples (Birškytė, 2014; Ayoola et al., 2023; Shelvi & Rachmawati, 2025). Trust also frequently transmits the effects of procedural justice: Rachmawan et al. (2020) and Hakim et al. (2017), for example, report mediation patterns linking fair procedures to voluntary compliance through trust.

The pattern is nevertheless conditional rather than universal. Faizal et al. (2017) find that procedural justice and trust both predict compliance but do not support the proposed mediation pathway. Bilgin (2014) reports that confidence variables matter differently in Turkey and Spain, while Strielkowski and Cabelkova (2015) find no association between trust in government institutions and compliance in their Czech evidence. Trust also depends on its referent: confidence in output-oriented institutions that deliver public goods may have stronger associations with tax morale than confidence in political institutions more generally (Koumpias et al., 2021). The synthesis therefore supports authority-specific, context-sensitive trust rather than a single undifferentiated trust construct.

Fairness, Justice, and Institutional Legitimacy

Procedural fairness shows the most stable relationship with voluntary cooperation. Fair procedures can strengthen compliance by signaling respect, neutrality, and appropriate authority. Experimental and field research indicates that procedural justice becomes particularly important under low trust, can interact with distributive justice and authority power, and is frequently associated with trust formation (van Dijke & Verboon, 2010; Gobena & van Dijke, 2016; van Dijke et al., 2019). Studies among MSMEs and business taxpayers in Indonesia likewise connect procedural and distributive fairness with taxpayer trust and voluntary compliance (Fajriana et al., 2023; Rachmawan et al., 2020). Voice in tax allocation or spending priorities also raises compliance in experimental settings, reinforcing the procedural dimension of the social contract (Casal et al., 2016; Lamberton et al., 2018).

Distributive fairness is important but more contingent because taxpayers evaluate burdens and benefits relative to peers, public services, and perceived progressivity. Evidence ranges from fairness-based models of evasion (Bordignon, 1993) to cross-country findings on progressivity and tax morale (Doerrenberg & Peichl, 2013). Retributive fairness concerns the perceived justice of sanctions and enforcement. The combined evidence suggests that fairness matters most when it is interpreted through institutional relationships rather than as a stand-alone preference. Legitimate authority helps explain why a fair

procedure generates willing cooperation in some contexts, whereas similar procedures may not compensate for weak governance or low credibility in others.

Governance, Legitimacy, and the Social Contract

At the institutional level, governance quality and legitimacy shape the environment in which trust and fairness are interpreted. Cross-country studies associate stronger governance, voice, accountability, and lower corruption with greater tax effort or tax morale (Bird et al., 2008; Torgler & Schneider, 2007). Cummings et al. (2009) show that cross-cultural differences in compliance cannot be understood from enforcement alone and are rooted partly in tax administration and citizens' assessment of governance. Levi and Sacks (2009) similarly argue that effective and fair government strengthens legitimating beliefs that can elicit compliance without excessive punitive action.

The social-contract evidence is not entirely linear. In Nigeria, positive service experiences can reinforce taxpaying obligation (Bodea & LeBas, 2016), but McCulloch et al. (2020) find that some service-delivery measures are unrelated to behavior-based tax morale, demonstrating that institutional reciprocity is more complex than a simple exchange of taxes for services. Digital reform can also reshape the power-trust balance: Darmayasa and Hardika (2024) argue that integrated tax-administration systems may initially strengthen administrative power while creating conditions for later trust-building. These findings position legitimacy as an institutional foundation that can support, but does not automatically guarantee, voluntary compliance.

Table 2. Cross-Study Synthesis of Trust, Fairness, Legitimacy, And Contextual Boundary Conditions

Theme	Most consistent evidence	Important contingencies	Representative studies
Trust	Authority-specific trust is repeatedly associated with voluntary cooperation and tax morale.	Referent of trust, governance quality, culture, national identification, and distinction between voluntary vs. enforced compliance.	Muehlbacher et al. (2011); Batrancea et al. (2022); Ayoola et al. (2023); Shelvi & Rachmawati (2025).
Procedural fairness	Fair procedures commonly strengthen trust, legitimacy, and willingness to cooperate.	Effects can be stronger when baseline trust or legitimate power is low; mediation through trust is not universal.	van Dijke & Verboon (2010); Gobena & van Dijke (2016); Faizal et al. (2017); Rachmawan et al. (2020).

Theme	Most consistent evidence	Important contingencies	Representative studies
Distributive / retributive fairness	Perceived equity of burdens, benefits, and sanctions influences compliance evaluations.	Depends on progressivity, peer comparisons, public-good provision, risk, and sanction context.	Bordignon (1993); Doerrenberg & Peichl (2013); Kogler et al. (2015).
Institutional legitimacy	Legitimate, effective, accountable authorities can elicit cooperation with less reliance on coercion.	Corruption, service quality, political participation, and administrative credibility shape legitimacy effects.	Bird et al. (2008); Levi & Sacks (2009); Murphy et al. (2016); Darmayasa & Hardika (2024).
Social contract / governance	Compliance reflects reciprocal evaluations of state performance and citizen obligation.	Service delivery alone is insufficient when corruption, discrimination, or weak institutional credibility persists.	Cummings et al. (2009); Bodea & LeBas (2016); McCulloch et al. (2020).

Cross-Construct Mechanisms and Causal Ordering

Across the corpus, the strongest theoretical advance comes from studies that move beyond direct effects and test relationships among the focal constructs. Three recurrent mechanisms can be distinguished. First, fairness can operate as an antecedent of trust. When taxpayers experience procedures as respectful, consistent, and neutral, they receive information about the intentions of the authority, making trust more plausible. This pathway is supported by work linking procedural justice to trust and then to voluntary compliance, including Rachmawan et al. (2020), Hakim et al. (2017), and Kogler et al. (2015). Second, trust can act as a boundary condition rather than a mediator. van Dijke and Verboon (2010) show that procedural fairness is especially consequential under low trust because taxpayers rely more heavily on fairness cues when they are uncertain about authority motives. Third, legitimacy can mediate or condition procedural-justice effects by shaping whether compliance demands are viewed as normatively appropriate rather than merely enforceable. Murphy et al. (2016) provide evidence that legitimacy can transmit procedural-justice effects into later compliance among offenders. These distinct mechanisms should not be collapsed into a single generic mediation model.

The review also reveals reciprocal and compensatory possibilities. Trust may increase favorable fairness perceptions, just as fair treatment may create trust. Legitimate authority can partly sustain cooperation when dissatisfaction with specific outcomes is high, while exceptionally fair procedures may partially offset weaker baseline trust. Power can compensate for low trust in generating compliance, but the resulting behavior is more likely to be enforced than voluntary. This distinction is evident in experimental and cross-national applications of the slippery-slope framework, where trust and power can both

raise payment while producing different motivational climates (Wahl et al., 2010; Kogler et al., 2013; Batrancea et al., 2022). Consequently, studies reporting similar compliance levels may be describing qualitatively different forms of compliance. For cumulative research, the mechanism producing behavior is therefore as important as the behavioral level itself.

Contextual and Geographic Heterogeneity

The cross-country evidence shows that relational determinants are embedded in institutional and cultural environments. European and high-capacity settings provide many of the foundational measures of tax morale and institutional trust, whereas studies from African and Asian contexts more often foreground service quality, corruption, administrative complexity, and the visible performance of government. Evidence from Nigeria, Ethiopia, Uganda, Tanzania, Indonesia, Vietnam, and other developing settings demonstrates that trust and fairness remain relevant, but their meaning is filtered through everyday experiences of public administration and the credibility of state institutions (Bodea & LeBas, 2016; Gobena & van Dijke, 2016; Musimenta et al., 2017; Fajriana et al., 2023). Cross-cultural studies further show that institutional effects cannot be separated cleanly from national history, political rights, and social norms (Cummings et al., 2009; Koumpias et al., 2021). The practical implication is that relational tax policy should be adapted to the institutional baseline of each jurisdiction rather than imported as a universal template.

Context also changes the policy meaning of a null effect. When trust does not predict compliance, the result may indicate weak construct relevance, but it may also reflect ceiling effects, a mismatch between the object of trust and the authority being studied, or a setting in which coercive power dominates taxpayer decision-making. Similarly, a weak fairness coefficient may arise when procedures are relatively standardized and variation instead lies in service access, corruption, or enforcement exposure. These possibilities reinforce the need for theory-guided moderation analysis and for reporting enough institutional detail to interpret coefficients substantively. Context should therefore be theorized as part of the compliance mechanism rather than treated only as sample description.

Measurement and Methodological Patterns

Methodological heterogeneity is a major source of apparent disagreement. Trust is measured as generalized social trust, trust in government, confidence in tax authorities, or confidence in specific public institutions. Fairness scales likewise vary between distributive, procedural, retributive, and broader tax-justice measures. Tax morale may be measured as moral opposition to evasion, willingness to pay, civic obligation, or a composite attitudinal score, while compliance outcomes range from hypothetical intentions and self-reports to experimental payments and administrative proxies. Because these measures do not capture identical constructs, inconsistent coefficients do not necessarily indicate theoretical contradiction. In particular, studies measuring generalized political trust should not be expected to reproduce estimates from studies measuring direct trust in the tax authority.

Research designs also differ in their capacity to support causal interpretation. Cross-sectional surveys dominate a substantial portion of the literature and are useful for identifying associations but cannot establish whether trust precedes compliance or is reinforced by prior compliant experiences. Experiments provide stronger identification of short-run behavioral responses but often rely on simplified tax games or hypothetical scenarios. Cross-country studies add institutional variation but face challenges of measurement equivalence and unobserved heterogeneity. Longitudinal evidence is comparatively rare, although studies such as Murphy et al. (2016) demonstrate the value of repeated observations for testing whether procedural treatment changes later compliance. The most persuasive future evidence will therefore combine construct-valid measurement with temporal ordering and behaviorally meaningful outcomes.

DISCUSSION

A Layered Relational Architecture of Voluntary Compliance

The central implication of this review is that voluntary tax compliance is best understood as a layered relationship rather than an additive list of predictors. The evidence supports an architecture in which broad institutional quality and legitimacy create the background conditions for cooperation; taxpayers then interpret specific administrative encounters through fairness judgments; these experiences shape authority-specific trust; and trust, together with moral and social motivations, supports tax morale and voluntary compliance. This ordering should not be treated as a universal statistical chain. The reviewed studies contain alternative pathways and reciprocal relationships. Its value is theoretical: it distinguishes deeper institutional foundations from more proximal psychological mechanisms and explains why identical enforcement or service interventions can produce different responses across settings.

This framework clarifies the apparent tension between deterrence and relational approaches. Enforcement remains necessary, but coercive capacity and trust serve different motivational functions. The slippery-slope evidence repeatedly associates power with enforced compliance and trust with voluntary cooperation (Wahl et al., 2010; Muehlbacher et al., 2011). Severe sanctions may therefore raise compliance while simultaneously changing the motivation for compliance. Their legitimacy and procedural implementation matter: sanctions administered fairly can communicate normative expectations, whereas coercion perceived as arbitrary can undermine the psychological contract (Verboon & van Dijke, 2011; Frey & Feld, 2002). Sustainable tax administration should consequently combine credible enforcement with institutional practices that preserve fairness and legitimacy.

Why Procedural Fairness Often Matters More Than Distribution Alone

A second contribution concerns the role of fairness. Procedural fairness appears more consistently consequential than distributive fairness because taxpayers encounter the state through procedures: registration, filing, communication, audits, dispute resolution, and enforcement. Fair procedures offer information about whether authority is respectful, neutral, and predictable, thereby informing trust and legitimacy even when taxpayers dislike the amount they owe. Distributive evaluations remain important but depend more heavily on income position, peer comparison, progressivity, public-good preferences, and perceived reciprocity. The stronger portability of procedural fairness across contexts helps explain why it repeatedly appears as an antecedent of trust or voluntary cooperation, while distributive effects are more variable.

Legitimacy as a Boundary-Setting Institutional Foundation

Legitimacy is more difficult to measure than trust, but the synthesis indicates that it provides a deeper evaluative foundation. An authority can be trusted for competence yet still be viewed as lacking the normative right to demand cooperation; conversely, a legitimate institution may retain compliance even when citizens are dissatisfied with particular outcomes. Governance, corruption, accountability, political participation, and service credibility influence this judgment. Legitimacy therefore helps explain why trust and fairness effects vary across countries and why relational tax policies cannot simply be transferred from high-capacity to low-capacity settings without institutional adaptation.

Integrative Contribution to Tax-Compliance Theory

The synthesis contributes to tax-compliance theory in three ways. First, it reframes trust, fairness, and legitimacy as analytically distinct levels of a relational system rather than interchangeable attitudes. Trust is comparatively proximal and authority-specific; fairness is an evaluative process through which taxpayers interpret procedures and outcomes; legitimacy concerns the normative standing of institutions and therefore operates at a deeper level. Second, the framework explains why relational variables sometimes appear weak in single studies. A trust effect can be attenuated when the measure targets government generally rather than the tax authority, when coercive power dominates the compliance setting, or when institutional legitimacy is so weak that fair procedures are not credible. Third, the synthesis links micro-level taxpayer psychology to macro-level governance by treating institutional quality as a boundary-setting condition rather than merely another independent variable. This provides a more coherent bridge between economic psychology, procedural-justice theory, institutional theory, and the slippery-slope framework.

The framework also clarifies the status of tax morale. Tax morale should not be treated simply as another predictor beside trust and fairness. In much of the evidence, tax morale represents a motivational state generated by moral obligation, social norms, reciprocity, and evaluations of institutions. Trust and fairness may therefore influence behavior partly by shaping this motivational

orientation. At the same time, tax morale can itself influence how taxpayers interpret enforcement and public-service information. A recursive interpretation is plausible, but existing cross-sectional designs cannot adjudicate the direction. Future theory should consequently specify whether tax morale is an antecedent, mediator, outcome, or relatively stable disposition and should test that role explicitly rather than using the term as a generic label for positive tax attitudes.

Implications for Revenue-Authority Strategy

A relational interpretation changes the sequencing of compliance policy. Authorities should first diagnose whether non-compliance reflects limited deterrence, procedural dissatisfaction, low institutional credibility, or a combination of these conditions. Where authority is viewed as broadly legitimate but service encounters are poor, procedural reform and taxpayer assistance may yield meaningful gains. Where corruption or misuse of revenue undermines institutional credibility, front-line service improvements alone are unlikely to generate durable trust. Conversely, where voluntary norms are strong but evasion opportunities are substantial, proportionate enforcement can protect fairness by assuring compliant taxpayers that free-riding is not tolerated. The evidence therefore favors a portfolio approach in which enforcement, service quality, transparency, participation, and accountability reinforce one another rather than being treated as substitutes.

This perspective also implies that performance metrics for tax administration should extend beyond revenue collected or audits completed. Measures of procedural consistency, response quality, dispute resolution, accessibility, perceived transparency, and taxpayer trust can provide early indicators of whether administrative reforms are strengthening the relational foundations of compliance. Such indicators should not replace behavioral outcomes, but they can help distinguish short-term revenue effects from longer-term changes in cooperative motivation.

Theoretical and Policy Implications

Theoretically, the review argues for clearer construct separation. Future models should distinguish generalized political trust from trust in the tax authority; distributive from procedural and retributive fairness; legitimacy from simple satisfaction; and voluntary from enforced compliance. Treating these constructs as interchangeable inflates apparent inconsistency and obscures causal mechanisms. Multilevel models are particularly promising because governance and institutional quality operate at country or administrative-system levels, whereas trust and fairness are often measured at the taxpayer level.

For policy, the evidence cautions against sanction-centric strategies. Revenue authorities can strengthen voluntary cooperation by improving procedural consistency, respectful communication, transparency, service orientation, and mechanisms for voice and review. Public accountability and credible use of revenue matter because administrative fairness cannot fully compensate for persistent corruption or weak institutional legitimacy. Digital tax reform should likewise be evaluated not only for efficiency but for its effects on transparency, accessibility, perceived control, and trust. The objective is not to

replace enforcement with trust-building, but to align enforcement with legitimate authority so that compliance is increasingly willing rather than merely compelled.

CONCLUSIONS AND RECOMMENDATIONS

This systematic review synthesizes 107 studies to explain how trust, fairness, and institutional legitimacy shape tax morale and voluntary tax compliance. The evidence does not support a single universal predictor. Instead, voluntary cooperation emerges from a layered relational system. Institutional quality and legitimacy establish the broader credibility of authority; procedural and distributive experiences shape evaluations of fairness; authority-specific trust provides a recurrent proximal pathway to willing cooperation; and these relationships are conditioned by governance, corruption, culture, identity, service quality, and the form of administrative power. Procedural fairness is generally more portable across settings than distributive fairness, while trust effects are strongest when the object of trust is clearly specified and the distinction between voluntary and enforced compliance is preserved. The practical implication is that sustainable compliance cannot be engineered through deterrence alone. Revenue systems are more likely to build durable cooperation when credible enforcement is combined with fair procedures, transparent and responsive administration, accountability, and institutional practices that justify the authority to tax.

For implementation, revenue authorities should combine proportionate enforcement with procedurally fair treatment, transparent and responsive service delivery, accessible review mechanisms, and visible institutional accountability. These elements should be adapted to local governance capacity and evaluated using both behavioral compliance outcomes and relational indicators such as taxpayer trust, perceived fairness, and legitimacy.

FURTHER STUDY

Several limitations qualify the synthesis. The English-only criterion creates language bias; 54 reports could not be retrieved; and the inclusion of heterogeneous empirical, conceptual, and review-based evidence prevents statistical pooling. Publication bias may overrepresent significant relationships, while measurement heterogeneity limits direct comparison across trust, fairness, legitimacy, and tax-morale scales. The evidence base is also temporally unbalanced because a large share of the corpus predates 2016, and many studies use cross-sectional self-report data that cannot establish temporal ordering. Finally, the review's thematic coding necessarily simplifies studies that span multiple constructs.

Future work should prioritize longitudinal and field-experimental designs capable of testing whether fair treatment precedes trust formation and whether trust produces observable compliance over time. Construct harmonization is needed so that authority-specific trust, procedural fairness, legitimacy, tax morale, and voluntary compliance can be compared across jurisdictions. Multilevel cross-country studies should test governance, corruption, culture, and administrative capacity as genuine boundary conditions rather than control variables. Research

should also expand in lower-income and transition settings, incorporate objective administrative outcomes where feasible, and examine whether digital tax systems strengthen legitimacy through transparency and service quality or weaken it through exclusion, opacity, and perceived surveillance.

Table 3. Priority Agenda for Cumulative Research on Tax Morale and Voluntary Compliance

Research priority	Why it matters	Recommended design
Causal ordering	Current cross-sectional evidence cannot establish whether fairness builds trust or trusted taxpayers simply perceive procedures more favorably.	Longitudinal panels, field experiments, cross-lagged models.
Construct harmonization	Overlapping measures of trust, fairness, legitimacy, and tax morale hinder cumulative inference.	Validated multi-country scales with measurement-invariance testing.
Contextual boundary conditions	Governance, corruption, culture, and administrative capacity explain cross-study heterogeneity.	Multilevel and comparative designs across institutional settings.
Behavioral validation	Self-reported intention may not correspond to filing or payment behavior.	Link surveys/experiments to anonymized administrative outcomes where ethically and legally feasible.
Digital tax administration	Digitalization may increase efficiency while altering transparency, power, access, and trust.	Mixed-method evaluations comparing pre/post reform and user groups.

REFERENCES

Allingham, M., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. Journal of Public Economics.

Alm, J., Jackson, B., & McKee, M. (1993). Fiscal exchange, collective decision institutions, and tax compliance. Journal of Economic Behavior & Organization.

Alm, J., McClelland, G., & Schulze, W. (1992). Why do people pay taxes? Journal of Public Economics.

Alm, J., Sanchez, I., & Juan, A. D. (1995). Economic and noneconomic factors in tax compliance. KYKLOS-BERNE-.

Ayoola, T. J., Olaniyi, O. O., Kolawole, P. E., Aregbesola, O. D., & Wright, O. (2023). Tax administration, trust in tax authorities, and personal income tax compliance: Evidence from Nigeria. Public and Municipal Finance.

Batrancea, L., Nichita, A., Agostini, R. D., Narcizo, F. B., Forte, D., et al. (2022). A self-employed taxpayer experimental study on trust, power, and tax compliance in eleven countries. Financial Innovation, 8, 1–23.

Bilgin, C. (2014). Determinants of tax morale in Spain and Turkey: An empirical analysis. European Journal of Government and Economics, 3, 60–74.

Bird, R., Martinez-Vazquez, J., & Torgler, B. (2008). Tax effort in developing countries and high income countries: The impact of corruption, voice and accountability. Economic Analysis and Policy.

Birškytė, L. (2014). The impact of trust in government on tax paying behavior of nonfarm sole proprietors. Annals of the Alexandru Ioan Cuza University - Economics, 61, 1–15.

Bodea, C., & LeBas, A. (2016). The origins of voluntary compliance: Attitudes toward taxation in urban Nigeria. British Journal of Political Science.

Bordignon, M. (1993). A fairness approach to income tax evasion. Journal of Public Economics.

Casal, S., Kogler, C., Mittone, L., & Kirchler, E. (2016). Tax compliance depends on voice of taxpayers. Journal of Economic Psychology, 56, 141–150.

Cummings, R., Martinez-Vazquez, J., McKee, M., et al. (2009). Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. Journal of Economic Behavior & Organization.

Darmayasa, I. N., & Hardika, N. S. (2024). Core tax administration system: The power and trust dimensions of slippery slope framework tax compliance model. Cogent Business & Management, 11.

Dijke, M. van, & Verboon, P. (2010). Trust in authorities as a boundary condition to procedural fairness effects on tax compliance. Journal of Economic Psychology.

Dijke, M. van, Gobena, L., & Verboon, P. (2019). Make me want to pay: A three-way interaction between procedural justice, distributive justice, and power on voluntary tax compliance. Frontiers in Psychology, 10.

Doerrenberg, P., & Peichl, A. (2013). Progressive taxation and tax morale. Public Choice.

Faizal, S., Palil, M. R., Maelah, R., & Ramli, R. (2017). Perception on justice, trust and tax compliance behavior in Malaysia. Kasetsart Journal of Social Sciences, 38, 226–232.

Fajriana, N., Irianto, G., & Andayani, W. (2023). The role of tax fairness and taxpayer trust in building voluntary compliance in MSME taxpayers. International Journal of Business and Society.

Farrar, J., Massey, D., Osecki, E., & Thorne, L. (2020). Tax fairness: Conceptual foundations and empirical measurement. Journal of Business Ethics.

Frey, B., & Feld, L. (2002). Deterrence and morale in taxation: An empirical analysis. Available at SSRN 341380.

Gobena, L., & Dijke, M. van. (2016). Power, justice, and trust: A moderated mediation analysis of tax compliance among Ethiopian business owners. Journal of Economic Psychology.

Gobena, L., & Dijke, M. van. (2017). Fear and caring: Procedural justice, trust, and collective identification as antecedents of voluntary tax compliance. Journal of Economic Psychology.

Hakim, Z., Handajani, L., & Inapty, B. (2017). Voluntary tax compliance wajib pajak perusahaan perhotelan: Determinan, kepercayaan dan kekuasaan legitimasi. 21, 253–277.

Hanno, D. M., & Violette, G. R. (1996). An analysis of moral and social influences on taxpayer behavior. Behavioral Research in Accounting.

Kirchler, E. (2007). The economic psychology of tax behaviour. books.google.com.

Kogler, C., Batrancea, L., Nichita, A., Pantya, J., et al. (2013). Trust and power as determinants of tax compliance: Testing the assumptions of the slippery slope framework in Austria, Hungary, Romania and Russia. Journal of Economic Psychology.

Kogler, C., Muehlbacher, S., & Kirchler, E. (2015). Testing the slippery slope framework among self-employed taxpayers. Economics of Governance.

Koumpias, A. M., Martínez-Vázquez, J., & Leonardo, G. (2021). Trust in government institutions and tax morale. FinanzArchiv.

Lamberton, C., Neve, J. D., et al. (2018). The power of voice in stimulating morality: Eliciting taxpayer preferences increases tax compliance. Journal of Consumer Psychology.

Levi, M., & Sacks, A. (2009). Legitimating beliefs: Sources and indicators. Regulation & Governance.

Luttmer, E., & Singhal, M. (2014). Tax morale. Journal of Economic Perspectives.

McCulloch, N., Moerenhout, T., & Yang, J. (2020). Building a social contract? Understanding tax morale in Nigeria. The Journal of Development Studies, 57, 226–243.

Muehlbacher, S., Kirchler, E., et al. (2011). Voluntary versus enforced tax compliance: Empirical evidence for the slippery slope framework. European Journal of Law and Economics.

Murphy, K. (2003). Procedural justice and tax compliance. Australian Journal of Social Issues.

Murphy, K., Bradford, B., et al. (2016). Motivating compliance behavior among offenders: Procedural justice or deterrence? Criminal Justice and Behavior.

Page, M., McKenzie, J., Bossuyt, P., et al. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. BMJ, 372, n71.

Rachmawan, R., Subekti, I., & Abid, N. (2020). The effect of tax knowledge on relationship of procedural justice perception towards voluntary tax compliance mediated by trust. International Journal of Research in Business and Social Science, 9, 207–213.

Shelvi, & Rachmawati, T. (2025). Does public trust encourage voluntary tax compliance? A study of Indonesian taxpayers. Jurnal Ilmu Administrasi: Media Pengembangan Ilmu Dan Praktek Administrasi.

Strielkowski, W., & Cabelkova, I. (2015). Religion, culture, and tax evasion: Evidence from the Czech Republic. Religion, 6, 657–669.

Torgler, B. (2007). Tax compliance and tax morale: A theoretical and empirical analysis. books.google.com.

Torgler, B., & Schneider, F. (2007). Shadow economy, tax morale, governance and institutional quality: A panel analysis. escholarship.org.

Tyler, T. (1997). Procedural fairness and compliance with the law. Revue Suisse D Economie Politique Et de Statistique.

Verboon, P., & Dijke, M. van. (2011). When do severe sanctions enhance compliance? The role of procedural fairness. Journal of Economic Psychology.

Wahl, I., Kastlunger, B., & Kirchler, E. (2010). Trust in authorities and power to enforce tax compliance: An empirical analysis of the slippery slope framework. Law & Policy.