

Reproduction of the Concept of Tax Morale Based on Procedural Justice to Improve Indonesia's Voluntary Tax Compliance

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Abstract

This study discusses the reconstruction of the concept of tax morale based on procedural justice to improve voluntary tax compliance in Indonesia. Tax morale is understood as the intrinsic motivation of taxpayers in fulfilling their tax obligations. The research approach uses normative legal methods with a conceptual and legislative approach. The results indicate that procedural justice, transparency, accountability, and the quality of tax authorities' services influence increased voluntary compliance.

Keywords: Tax Morale, Voluntary Tax Compliance, Procedural Justice, Taxpayer Trust

1. INTRODUCTION

Background. Taxes are the main source of state revenue. In the self-assessment system, the success of tax collection is highly dependent on taxpayer awareness. However, tax compliance in Indonesia still faces various challenges. Tax morale is an important concept that explains the psychological and social dimensions of tax compliance (Torgler, 2007).

Problem Formulation: (1) What is the concept of tax morale in the Indonesian tax system? (2) How is procedural justice and voluntary compliance related? (3) How to reconstruct the ideal moral tax model?

Research Objectives and Research Methods. This study uses a literature study of national and international literature on tax morality and procedural justice.

2. RESEARCH METHOD

This study employs a normative legal research design using a literature study approach to examine the concept of tax morale and its reconstruction based on the theory of procedural justice in improving voluntary tax compliance in Indonesia. The research relies exclusively on secondary data obtained through an extensive review of national and international scholarly literature, including journal articles, books, legal regulations, policy documents, and reports published by government institutions and international organizations. The collected literature was selected based on its relevance to the concepts of tax morale, procedural justice, voluntary tax compliance, and tax administration. The data were analyzed qualitatively using a descriptive-analytical approach by identifying, comparing, and synthesizing various theoretical perspectives and empirical findings to explain the relationship between procedural justice and taxpayers' intrinsic motivation to comply with tax obligations voluntarily. Furthermore, the study adopts a conceptual approach to formulate a reconstructed framework of tax morale that emphasizes fairness, transparency, accountability, institutional legitimacy, and cooperative relationships between tax authorities and taxpayers as essential elements for strengthening voluntary tax compliance within the Indonesian taxation system.

3. RESULTS AND DISCUSSION

The Concept of Moral Tax

Tax morale is an intrinsic drive that influences taxpayers' compliance behavior. The literature shows that the level of trust in the government, the perception of justice, the quality of public services, and the legitimacy of state institutions are very decisive factors. Procedural fairness emphasizes that society is more receptive to decisions when the process used is considered fair, transparent, neutral, and respectful of individual dignity (Rahayu, 2020).

In the context of Indonesian taxation, strengthening tax morale needs to be carried out through tax administration reform, digitization of services, strengthening transparency in the use of taxes, and building cooperative relationships between the fiscal authorities and taxpayers (Kirchler, 2007).

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4. CONCLUSION

Conclusion. Tax morale based on procedural justice is a relevant approach to improve voluntary tax compliance in Indonesia. Increasing public trust, transparency, and tax services are the main factors.

Advice. The government needs to strengthen accountability in tax management and increase public participation in the tax policy process.

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