Tax Justice and Tax compliance: Intergeneration Perception on Amnesty Policies

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Abstract

This study aims to investigate the relationship between tax justice and tax compliance in Indonesia. In addition, it seeks to explore the moderating effect of a tax amnesty on this relationship. Moderated regression analysis was employed to investigate how the tax amnesty influences this relationship. The data were collected from 610 respondents with a background in accounting and business using purposive sampling. The results confirm that tax justice significantly affects taxpayer compliance. However, the tax amnesty does not moderate the relationship between tax justice and tax compliance; instead, it negatively predicts tax compliance in Indonesia. Furthermore, the intergenerational test reveals that the positive effect of justice on tax compliance is statistically significant for Generation Y and Generation X, while Generation Z and Baby Boomers do not respond significantly to justice in this context. Meanwhile, the tax amnesty shows a direct negative effect on compliance among Generation Y. Taken together, these findings provide valuable insights for policymakers in developing tax compliance strategies that include amnesty programs while maintaining support for honest taxpayers.

Keywords: Tax amnesty, tax compliance, tax justice

1. INTRODUCTION

The government continues to strive to increase state revenue through various fiscal strategies, one of which is optimizing the taxation sector. Various policies have been introduced to broaden the tax base, improve administrative systems, and enhance voluntary taxpayer compliance (Belahouaoui & Attak, 2024; Otekunrin et al., 2021). These efforts reflect the importance of taxation as a primary source of state income for funding development and public services. Nevertheless, many taxpayers still perceive injustice within the existing tax system. The distribution of tax benefits is often viewed as unequal or poorly targeted, leading to a perception that their tax contributions are not matched by equivalent public services. This sense of imbalance affects perceptions of justice and poses a challenge to sustainable tax compliance.

To address this and other compliance issues, the government has employed various strategies to improve revenue collection—one of which is the implementation of a tax amnesty program. This policy aims not only to increase short-term revenue but also to offer taxpayers an opportunity to correct past non-compliance. However, it raises a critical question: can tax amnesty improve perceptions of justice and strengthen compliance, or does it risk encouraging future non-compliance by creating expectations of repeated forgiveness? (Canavire-Bacarreza et al., 2023; Hajawiyah et al., 2021)

Tax amnesty is part of the government's policy in the field of taxation that provides forgiveness or cancellation of taxes that should have been payable by taxpayers, without imposing administrative tax sanctions or criminal tax penalties on the taxpayers. In a different package. Indonesia has a long history of implementing tax amnesty programs, starting in 1964. Subsequent initiatives were launched in 1984 and 2008−known as the Sunset Policy−followed by the 2016 Tax Amnesty (volumes I and II), and most recently, the 2022 Voluntary Disclosure Program. The latest development is the inclusion of this policy in the 2025 Priority National Legislative Program by the

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House of Representatives. The 2022 tax amnesty stipulates that taxpayers may disclose net assets that have not been reported or were underreported in the declaration letter, as long as the Director General of Taxes (DGT) has not yet discovered data and/or information regarding the said assets. The repeated implementation of tax amnesty policies can lead to skepticism among taxpayers, particularly those who have consistently complied with their tax obligations. These compliant taxpayers may feel that their obedience is not being fairly acknowledged, while non-compliant taxpayers receive special treatment through the removal of penalties and the opportunity to re-declare their assets without legal consequences.

Several studies have found that the perceptions of tax justice significantly influence on taxpayers' compliance levels, where a higher perception of justice increases the likelihood that individuals will voluntarily fulfill their tax obligations (Aktaş Güzel et al., 2019; Faizal et al., 2017). However, government tax policies may present a dilemma of their own, potentially weakening the relationship between taxpayers' perceptions of tax fairness and their compliance behavior (Inasius et al., 2020). However, government tax policies may present a dilemma of their own, potentially weakening the relationship between taxpayers' perceptions of tax justice and their compliance behavior. Accordingly, this study raises a critical issue: whether the perceived justice of the tax system consistently influences tax compliance, and how this relationship may be affected in the presence of specific policies such as a tax amnesty. The introduction of such a policy invites further investigation into whether they serve as a moderating factor that could either reinforce or undermine the positive effect of perceived tax justice on taxpayer compliance.

Building on this discussion, to the best of the author's knowledge, this is the first study that examines the context of tax amnesty in the relationship between a tax justice and tax compliance. Second, this study compares the relationship between tax justice and tax compliance across generations, offering new insights into generational perspectives on taxation. This study offers two major contributions to the literature. First, it provides practical implications for the government in designing more targeted and effective tax policies. Second, it offers theoretical contributions by supporting the procedural justice theory, reinforcing its relevance in explaining tax compliance behavior in various socio-policy contexts. Furthermore, this research will explore generational differences in how individuals perceive justice, tax compliance, and tax amnesty. While prior studies have examined individual values related to tax compliance globally, the intricate dynamics that influence tax compliance among younger generations are still not clearly understood.

In the following section, we delve into the extensive theoretical and empirical literature. We then examine previous research on justice and tax compliance, laying the groundwork for our hypotheses. Next, we detail the methodology utilized in this study, including information about the participants and procedures. Subsequent sections present the results obtained, followed by a thorough discussion and analysis of the findings, culminating in our final conclusions.

2. LITERATURE REVIEW AND HYPOTHESES
2.1 Justice and Tax Compliance
Tax justice involves ensuring a balanced and equitable sharing of tax responsibilities and benefits among individuals and corporations. It focuses on promoting fairness by tackling issues such as tax avoidance, tax evasion, and imbalances in how taxes are applied (Brockmeyer & Phillips, 2023). Research by Aktaş Güzel et al. (2019) and Bobek et al. (2024) highlights that tax justice plays a significant role in influencing tax compliance. In a related study, Castañeda (2024) who explored fairness and compliance in developing countries, found that individuals who perceive the tax system as fair and are satisfied with public services and facilities are more likely to choose to pay taxes rather than engage in tax avoidance. In line with these results, study of Khan and Tjaraka (2024) also found that both perceptions of tax fairness and a sound understanding of taxation significantly enhance the compliance behavior of SME taxpayers in the city of Surabaya, Indonesia. Based on the aforementioned studies, the hypotheses of this research are formulated as follows:

H1. Tax justice positively impacts tax compliance

2.2 Tax amnesty
A tax amnesty is a policy that allows individuals who previously avoided their tax obligations to settle their unpaid taxes without facing the usual penalties or fines associated with such violations. In the study by Alm et al. (1990), the tax amnesty was implemented by giving participants the opportunity to pay some or all of their previously undeclared taxes without any fines being imposed.

Furthermore, tax amnesty programs are frequently introduced as a policy tools to boost government revenue in the short term and to bring previously hidden assets into the formal tax system. These initiatives are often justified

on practical grounds, particularly for their ability to increase the tax base and improve compliance rates by offering incentives to previously non-compliant taxpayers. On the other hand, such policies are not without criticism (Wardana, 2024). One major concern is the potential erosion of perceived fairness within the tax system. Taxpayers who have consistently fulfilled their obligations may feel disadvantaged or disillusioned when tax amnesties are granted, perceiving them as a form of leniency toward non-compliant taxpayers. This can erode respect for decision-makers and weaken the perceived fairness of the tax system, as it signals that non-compliance may go unpunished. Moreover, the repeated implementation of such programs may foster expectations that future amnesties will be available, prompting some taxpayers to delay or avoid meeting their current tax obligations in the hope of escaping sanctions later. Thus, while a tax amnesty may provide immediate fiscal benefits, it also raises significant concerns regarding justice, compliance behavior, and the credibility of tax enforcement (Polii, 2024). Based on these considerations, the second hypothesis is formulated as follows:

      H2. Tax amnesty weakens the positive impact of tax justice to tax compliance.

The conceptual framework of this study is built upon two primary relationships. First, it examines the effect of perceived tax justice on tax compliance by emphasizing the critical role of fairness in influencing taxpayers' willingness to comply with tax obligations. Second, it investigates the moderating role of a tax amnesty in this relationship—specifically, whether the presence of such a program weakens or alters the influence of tax justice on tax compliance. These relationships are illustrated in the conceptual framework presented in Fig. 1.
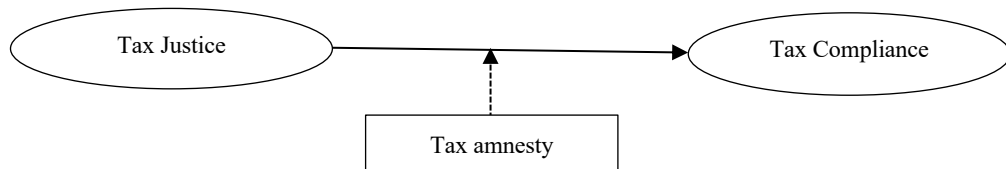

Fig. 1. Conceptual Framework

3.   METHODOLOGY

This study employed a purposive sampling technique to select of respondents, considering that the chosen participants possessed a good understanding of taxation, which was expected to increase their awareness of tax obligations. A total of 610 respondents from Indonesia participated, resulting in a response rate of 81.3%. Alumni from the faculty of economics and business were selected as respondents because they are considered to have insights into financial performance and a basic knowledge of the tax system. Participation in this study was voluntary, and the confidentiality of participants' identities was ensured. The selection of Indonesia as the study location was based on the fact that the country has recently implemented a Voluntary Disclosure Program for taxpayers, which had also been introduced in previous periods.

The average scores for each indicator are presented for both the overall sample and the sub-sample. The indicator "j" represents tax justice, and the indicator "tc" assesses tax compliance, evaluated using a five-point Likert scale based on Aktaş Güzel et al. (2019). The tax compliance indicator utilizes an instrument adapted from the study by Aktaş Güzel et al. (2019). The questions in this indicator focus on how individuals report their income and expenses, as well as their tendencies toward deliberate tax avoidance behaviors. This instrument is designed to capture respondents' views on intentional actions to manipulate the tax system or seek opportunities to evade tax obligations. Accordingly, during the data analysis phase, the Likert scale was reversed to ensure that the numerical values accurately represent the level of tax compliance.

Tax justice refers to the extent to which individuals perceive the decision-making process as fair, including how they are treated by the decision-maker. More specifically, relational approaches to procedural justice suggest that a person's motivation to comply is not solely driven by the expectation of favorable outcomes, but also by the perceived fairness of the procedures involved. The questionnaire in this study was adopted from Aktaş Güzel et al. (2019), which included statements designed to measure perceptions of tax justice. These statements assessed whether the tax system is considered fair, whether the tax burden is distributed fairly, whether the tax burden among taxpayers is shared equitably, whether the tax system is perceived as fair from the respondent's personal perspective, whether the tax system for the average taxpayer is considered fair, and whether everyone in the country pays taxes in accordance with their income and ability to pay.

In this study, tax amnesty ("ta") participation is indicated by a binary variable. A value of 0 is assigned to respondents who have never participated in a tax amnesty program or any similar initiative, while a value of 1 is given to those who have participated at least once. Generations are classified into different categories, namely Baby Boomers (born between 1945-1964), Generation X (born between 1965-1980) and Generation Y or Millennials (born after 1980) (Eisner, 2005; Lub et al., 2012) and Generation Z (born in the mid-1990s or later) (Kam, 2021; Kam, 2023; Prayag et al., 2025). The control variables used in this study include job, gender, and education.

4. RESULTS AND DISCUSSIONS
4.1 Results
Table 1 presents the socio-demographic profile of the respondents. A total of 610 taxpayers from Indonesia participated in the study. The gender distribution was relatively balanced. Most participants were relatively young, predominantly Generation Z. In terms of education, the largest group held undergraduate degrees (48.2%). With respect to employment, private sector employees represented the largest share (45.4%).

Table 1. Socio demographic characteristic of respondents

	Total	Percentage
Gender:		
Women	307	0.533
Men	303	0.467
Generation:		
Generation Z	317	0.519
Millennials	147	0.241
Generation X	88	0.144
Baby Boomer	58	0.095
Education		
Diploma	90	0.147
Undergraduate	294	0.482
Post graduate	202	0.331
Doctoral Program	24	0.039
Profession		
Civil servant	130	0.213
Private company	277	0.454
Entrepreneur	75	0.123
Other	128	0.209

Construct validity was assessed to ensure measurement accuracy. As shown in Table 2, factors loadings indicate the extent to which each indicator reflects its underlying construct. In line with the criteria proposed by Hair Jr. et al. (2014), indicators with loading values below 0.70 were considered for elimination in this study. For the constructs of tax justice and tax compliance, two items did not meet the required threshold, items J6 = 0.6579 and J7 = 0.6134 for tax justice, and two items for tax compliance with factor loadings TC5 = 0.6509, TC6 = 0.6867.

Table 2. Loading Factor

Item codes	J	TC
J1	0.826	
J2	0.863	
J3	0.882	
J4	0.864	
J5	0.865	
TC1		0.754
TC2		0.805
TC3		0.752
TC4		0.751

To evaluate the reliability of the questionnaire, Cronbach's alpha coefficients were calculated, as presented in Table 3. The Cronbach's alpha values for each latent construct exceeded the commonly accepted threshold, indicating strong internal consistency. Specifically, the reliability coefficients are 0.931 for tax justice and 0.869 for tax compliance. In terms of tax amnesty participation, 50.4% of taxpayers reported never having participated in the tax amnesty program, while 49.5% indicated that they had participated at least once.

Table 3. Description of scales of the variables

item codes	Obs	Mean	Sd
	α= 0.931		
J1	610	3.385	0.888
J2	610	3.206	0.943
J3	610	3.218	0.948
J4	610	3.291	0.931
J5	610	3.321	0.903
	α=0.869		
TC1	610	3.916	0.771
TC2	610	3.936	0.773
TC3	610	4.004	0.728
TC4	610	4.144	0.78
TA		Percentage	
0	308	0.504	
1	302	0.495	

Table 4 reveals that tax justice exerts a significantly positive influence on taxpayers' compliance in Indonesia, with a coefficient of $\beta = 0.098$. These results provide empirical support for H1, suggesting that greater justice enhances taxpayers' attitudes toward taxation obligations. Moreover, the analysis demonstrates that tax amnesty negatively and significantly impacts tax compliance, as reflected by a coefficient of $\beta = -0.097$ and significance at the 10% level. The results suggest that the more individuals participate in the tax amnesty program, the lower their level of tax compliance tends to be. Finally, the interaction between tax amnesty and tax justice is not significant, indicating that this variable does not moderate or weaken the effect of tax justice on tax compliance.

Tabel 4. Hypothesis test all samples

Variable	Model 1	Model 2	Model 3
Justice	0.098***	0.097***	0.097**
Tax amnesty	-	-0.097*	-0.092
Justice * Tax amnesty	-	-	-0.001
Gender	-0.051	-0.046	-0.046
Generation	0.092***	0.087***	0.087***
Edu	0.002	-0.001	-0.001
Job	-0.081***	-0.074***	-0.074***
Cons	3.719***	3.768***	3.765***
N	610	610	610
R^2	0.058	0.064	0.064

***significant at the 1% level; **significant at the 5% level; *significant at the 10% level

Tabel 5. Intergeneration – moderated regression analysis results

Variable	Model 1	Model 2	Model 3
GENERATION Z			
Justice	0.040	0.033	0.028
Tax amnesty	-	-0.096	-0.125
Justice * Tax amnesty	-	-	0.008
Gender	0.011	0.017	0.017
Edu	-0.008	-0.014	-0.015
Job	-0.124***	-0.116***	-.116***
Cons	4.101***	4.165***	4.184***
N	317	317	317
R^2	0.045	0.051	0.051
Adj R^2	0.033	0.036	0.033

Variable	Model 1	Model 2	Model 3
GENERATION Y			
Justice	0.0188**	0.181**	0.202**
Tax amnesty	-	-0.279**	-0.102
Justice * Tax amnesty	-		-0.055
Gender	-0.029	-0.0240	-0.024
Edu	0.060	0.036	0.038
Job	-0.006	-0.001	0.002
Cons	3.355***	3.491***	3.412***
N	147	147	147
R^2	0.054	0.082	0.083
Adj R^2	0.027	0.049	0.043
GENERATION X			
Justice	0.150**	0.141**	0.191*
Tax amnesty		0.113	0.383
Justice * Tax amnesty			-0.087
Gender	-0.139	-0.145	-0.150
Edu	-0.114	-0.107	-0.103
Job	-0.092	-0.105	-0.097
Cons	4.133***	4.119***	3.948***
N	88	88	88
R^2	0.111	0.119	0.129
Adj R^2	0.068	0.060	0.059
BABY BOOMER			
Justice	0.132	0.135*	-0.008
Tax amnesty		-0.089	-1.141**
Justice * Tax amnesty			0.317**
Gender	-0.0474***	-0.454**	-0.379**
Edu	0.030	0.043	0.072
Job	0.036	0.044	0.026
Cons	3.989***	3.956***	4.356***
N	58	58	58
R^2	0.153	0.160	0.230
Adj R^2	0.089	0.079	0.139

***significant at the 1% level; **significant at the 5% level; *significant at the 10% level

4.2 Discussions
4.2.1 Tax Justice and Tax Compliance
The findings of this study confirm that tax justice significantly influences on tax compliance. Despite the differences in measurement, this result is consistent with several previous studies conducted in Indonesia. For example, Nasution et al. (2020) found that components such as consistency, compatibility, correction, respect, appropriateness, and tax penalties are among the most robust indicators of tax justice that significantly affect taxpayer compliance. Similarly, Rachmawan et al. (2020) and Damayanti et al. (2020) emphasized that taxpayers rely on their perceptions of fairness to decide whether to comply with tax obligations. Taxpayers are more likely to comply voluntarily when they perceive the tax system as fair—not only in terms of the tax burden, but in how the system is implemented and how they are treated.

These findings are also in line with procedural justice theory (Tyler, 2006), which suggests compliance with laws and regulations is more likely when individuals perceive the procedures implemented by authorities to be fair and impartial. While authorities aim to establish rules and decisions that promote compliance, social criticism of certain policies may result in non-compliance. Consequently, understanding the underlying reasons behind taxpayers' compliance or non-compliance has emerged as an important area of concern.

A generational analysis indicates that the positive influence of justice on tax compliance is statistically significant only among Generation Y and Generation X, whereas Generation Z and Baby Boomers do not exhibit a significant response to justice in this context. Generations X and Y grew up during a period when legal systems and transparency began to emerge as important public issues. They tend to value fair treatment, transparency, and accountability, making the perceived fairness of tax authorities directly influential on their compliance behavior. Moreover, they are also generally employed and bear financial responsibilities, which makes them more sensitive to fair treatment within the system.

Generation Z has not fully entered the realm of tax liability. Many members of Generation Z are still relatively young and may not yet have stable incomes or direct experience with tax obligations. Due to their limited practical engagement with the tax system, the concept of justice within taxation has not yet become sufficiently relevant to significantly influence their compliance behavior. This supports Ciziceno (2024)'s conclusion that tax compliance tendencies are clearer among Generation Y, whereas they are less apparent in Generation Z. In addition, the tendency of younger generations to exhibit lower levels of political polarization is supported by Inwald et al. (2024) and Phillips (2022). Baby Boomers are more likely to be influenced by long-established habits, traditional social norms, or a sense of moral or religious obligation, rather than by formal perceptions of tax justice. Many of them may be approaching retirement, which reduces the relevance of fairness as a motivating factor for compliance.

4.2.2 Tax amnesty role in the relationship of Tax Justice and Tax Compliance

The results of the study indicate that tax amnesty serves as a predictor of tax compliance, meaning that tax amnesty has a direct effect on tax compliance. The negative coefficient suggests that participation in a tax amnesty program actually reduces the level of tax compliance. This finding is consistent with Wadesango et al. (2020), which revealed a negative association between tax amnesty and tax compliance among SMEs in Zimbabwe, suggesting that the implementation of tax amnesties reduced compliance levels. This occurred because taxpayers expected similar programs in the future, which discouraged voluntary compliance and encouraged greater tax evasion. Similarly, several studies have argued that implementing the same policy repeatedly may actually reduce tax compliance (Ibrahim et al., 2017; Koch & Müller, 2015). This study is also in line with Alm and Malézieux (2021), which found that the tax system, tax rates, and tax amnesties each have a clearly negative impact on tax compliance. Indonesian studies on this issue highlight the need for policymakers to assess the long-term effects of tax amnesty programs and to prioritize the maintenance of compliant taxpayer behavior following their implementation (Nuryanah & Gunawan, 2022). In line with this, empirical studies from India, Pakistan, and Indonesia underscore the importance of prioritizing the design of effective tax amnesty programs, supported by strategically targeted enforcement measures, particularly those directed at uncovering and taxing substantial economic activities (Shahryar, 2021).

Different generations have different expectations and experiences with government institutions. Generations Y and X tend to have higher expectations regarding fair treatment from the government, shaped by their exposure to democratic development and the rise of information technology that demands public accountability. In contrast, Generation Z is still in the process of forming its perspectives on institutional trust, while Baby Boomers may have become disillusioned or fatigued by repeated changes in policy over time.

5. CONCLUSION

This study was conducted in Indonesia to offer specific insights, especially for countries that have implemented tax amnesty programs multiple times. The findings reveal several important points. First, there is a positive relationship between tax justice and tax compliance among Indonesian taxpayers. Second, the results show that tax amnesty does not function as a moderating variable in the relationship between tax justice and tax compliance. Rather, tax amnesty acts as a direct predictor of tax compliance. The opportunity to participate in a tax amnesty program tends to reduce taxpayers' willingness to comply. This suggests that repeated amnesty programs may create expectations of future leniency, thereby weakening compliance. One limitation of this study is that it does not examine the reasons for taxpayers' participation in the amnesty program—whether due to forgetfulness in reporting or a deliberate strategy to wait for government leniency. Another limitation is that it does not consider whether participation in the tax amnesty resulted from unintentional non-reporting or strategic timing. In addition, it overlooks the possibility that non-participants were either already compliant or deliberately non-compliant despite the amnesty opportunity.

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