

# Qualitative Analysis of Taxpayers' Lived Experience of Tax Justice in Iran: An Approach Based on In-Depth Interviews

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**Abstract:** The purpose of this study is to explore the lived experiences of taxpayers regarding justice within the Iranian tax system. Given the importance of tax justice in enhancing voluntary compliance and reducing tax avoidance behaviors, gaining a deeper understanding of taxpayers' narratives and perceptions can provide new insights for reforming tax policies. This study was conducted using a qualitative design and the grounded theory approach. Data were collected through semi-structured interviews with 15 taxpayers and tax experts and analyzed through open, axial, and selective coding in three stages. The results indicated that taxpayers' lived experiences of tax justice can be explained through four main dimensions: distributive justice (perceived equity in tax burden), procedural justice (manner of law enforcement), informational justice (transparency in resource use and dissemination of information), and interactional justice (behavior of tax officers). The findings suggest that negative perceptions of justice in any of these dimensions contribute to a decline in institutional trust, the weakening of positive social norms, and the strengthening of tax avoidance behaviors. By highlighting taxpayers' viewpoints, this study emphasizes the necessity of revising tax system policies and implementation mechanisms with a focus on justice.

**Keywords:** tax justice, lived experience, tax compliance, grounded theory, tax avoidance

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## 1. Introduction

Tax compliance stands as a foundational pillar of sustainable public finance, ensuring that governments can mobilize adequate revenues to fund essential public goods and services. Yet, fostering voluntary tax compliance remains a persistent challenge worldwide, particularly in developing economies where perceptions of injustice and institutional distrust can undermine citizens' willingness to pay. Over the past decades, research has consistently emphasized that compliance is not purely a function of deterrence or administrative enforcement but is strongly shaped by taxpayers' normative beliefs, perceived fairness, and trust in governing institutions [1-3]. This perspective aligns with Tom R. Tyler's argument that the perceived legitimacy of the law—rooted in procedural justice and fairness—can powerfully drive cooperative behavior beyond coercive mechanisms [4].

In this regard, a growing body of literature highlights the critical role of justice perceptions—encompassing distributive, procedural, informational, and interactional dimensions—in shaping tax morale and compliance behavior [5-8]. Distributive justice concerns the perceived equity of tax burdens relative to benefits received, while

procedural justice reflects fairness and impartiality in the enforcement process [5]. Informational justice relates to transparency and the adequacy of information about tax rules and resource allocation, whereas interactional justice involves respectful and dignified treatment by tax officials [8]. When taxpayers perceive high levels of fairness across these dimensions, they are more likely to view compliance as a moral obligation rather than a coerced duty [9, 10].

The psychological foundations of this relationship have been explained through the slippery slope framework, which posits that compliance can arise either from enforced power or voluntary trust, with trust becoming dominant under conditions of fairness [11]. Similarly, the psychological tax contract perspective argues that reciprocal fairness between taxpayers and the state fosters intrinsic motivation to comply [2]. However, when taxpayers perceive injustice, they may rationalize non-compliance, which is further reinforced by opportunity structures and social norms [12, 13].

Empirical evidence from Iran underscores this dynamic. Studies show that weak institutional accountability and perceptions of corruption erode trust and tax morale, reducing compliance rates despite stricter enforcement [14, 15]. Similarly, normative influences—including peer behaviors and cultural acceptance of tax evasion—have been found to significantly predict taxpayers' attitudes and behaviors [13, 16]. This is consistent with findings from other contexts indicating that social norms operate as powerful reference points in shaping tax behavior [3].

In addition to justice and norms, the perceived use of tax revenues plays a key role in legitimizing taxation. When taxpayers see visible, beneficial public spending outcomes, their willingness to comply increases substantially [6, 17]. Conversely, doubts about government spending efficiency can foster cynicism and disengagement. This highlights the importance of informational justice and transparency in strengthening the fiscal social contract [18]. Transparency mechanisms not only enhance trust but also mitigate the uncertainty and bounded rationality that often characterize tax decisions [19].

Furthermore, research emphasizes the importance of taxpayer trust in the competence and integrity of tax authorities. Where tax administrations are perceived as inefficient or arbitrary, compliance tends to decline, while perceptions of professionalism and service quality promote cooperative behavior [20-22]. Trust is particularly crucial in digital and e-taxation environments, where complexity and lack of human interaction can heighten perceived risks [17, 23]. As tax systems increasingly adopt technology-driven processes, maintaining fairness and accessibility becomes essential to sustain participation [24].

The interplay between deterrence and persuasion strategies has long been debated. While punitive measures can raise compliance temporarily, they may also breed resistance and erode trust if perceived as unfair [25]. Voluntary cooperation, by contrast, tends to be more sustainable when rooted in perceived fairness, transparency, and mutual respect [4, 5]. This reinforces the view that effective tax governance must balance credible enforcement with fairness-driven approaches to build enduring tax morale [1, 2].

Notably, personal ethics and religiosity have also been identified as moderating factors that can strengthen the relationship between justice perceptions and compliance intentions. Individuals with higher moral standards or religiosity tend to exhibit greater resistance to tax evasion, even under conditions of weak enforcement [21, 26]. This suggests that cultivating ethical norms alongside institutional reforms can create synergistic effects. Moreover, socio-economic variables such as income and awareness levels interact with justice perceptions to shape behavior, as higher income often correlates with both greater capacity to pay and more skepticism toward fairness [27].

In this context, the challenge of promoting tax compliance in Iran lies not solely in strengthening enforcement, but in addressing the underlying perceptions of injustice and distrust that erode voluntary cooperation. While prior

studies have examined specific drivers of non-compliance [16], there is still a need to holistically understand how taxpayers' lived experiences of justice shape their willingness to comply. Doing so requires integrating psychological, normative, and institutional perspectives [15, 18].

This study therefore adopts a qualitative approach to explore how Iranian taxpayers perceive distributive, procedural, informational, and interactional justice in the tax system, and how these perceptions influence their sense of obligation, trust, and behavioral intentions. By illuminating the mechanisms through which justice perceptions interact with institutional trust and social norms, the study seeks to provide a more nuanced understanding of voluntary compliance dynamics. This approach aligns with recent calls to embed fairness considerations at the heart of tax policy reforms [6-8].

Ultimately, enhancing compliance depends on rebuilding the psychological and social contract between taxpayers and the state. Policies that improve fairness, transparency, accountability, and respectful treatment can foster trust and intrinsic motivation, reducing reliance on costly enforcement. As the literature indicates, sustainable tax compliance emerges not from fear, but from a belief in the legitimacy and equity of the system [2-4, 11]. By centering taxpayers' lived experiences, this study contributes to advancing a justice-oriented paradigm of tax governance in Iran.

## **2. Methodology**

This study is applied in terms of purpose and qualitative and exploratory in terms of approach. The main objective is to explore the lived experiences of taxpayers regarding justice in the tax system of Iran. Given the complexity of the phenomenon and the need to achieve a deep understanding, the Grounded Theory approach was chosen—a method that enables the development of a conceptual framework through systematic analysis of field data.

The statistical population of the study consisted of individual and corporate taxpayers with a history of direct interaction with the Iranian National Tax Administration as well as expert professionals in the field of tax policymaking. To access diverse perspectives, purposive and snowball sampling methods were employed. The inclusion criterion was a minimum of five years of experience in tax payment or specialized activity in tax-related affairs. The interview process continued until theoretical saturation was reached, resulting in a total of 15 in-depth semi-structured interviews.

The data collection instrument was a semi-structured interview, which began with open-ended questions and was interactively guided based on participants' responses. The questions focused on individuals' perceptions of tax justice in its distributive, procedural, informational, and interactional dimensions. To enhance accuracy, all interviews were audio-recorded and then transcribed verbatim. Ethical research principles—such as obtaining informed consent, ensuring confidentiality, and allowing participants to withdraw freely—were strictly observed.

Data analysis followed a three-stage process: in the first stage (open coding), key concepts were extracted from the data; in the second stage (axial coding), subcategories were integrated into core categories; and finally, in the third stage (selective coding), the central phenomenon and conceptual model of the study were identified. Data analysis was supported by the use of MAXQDA to enhance the accuracy of data organization and retrieval.

Several strategies were employed to ensure the validity and reliability of the findings: member checking to verify the accuracy of interpretations, triangulation of sources by combining the perspectives of taxpayers and experts, and constant comparison of data to identify common patterns and minimize potential researcher bias. Furthermore,

to increase trustworthiness, all coding procedures and concept extraction steps were reviewed in the presence of a research collaborator.

### 3. Findings and Results

#### 1. Open Coding

In the first step, the interview transcripts were analyzed line by line, and initial concepts were extracted. In total, 128 concepts were identified, which—after aggregation and integration—were organized into 32 subcategories. Some of the most important subcategories were as follows:

**Perceived discrimination in tax auditing:** Example: “I think the law is enforced more strictly for some people, but not for others.” (Interview 7, female, 36 years old)

**Distrust regarding the use of tax revenues:** Example: “When I don’t know where the taxes I pay are being spent, why should I trust their fairness?” (Interview 2, male, 45 years old)

**Excessive complexity of processes:** Example: “Tax laws are so ambiguous that I always feel like I’m making mistakes.” (Interview 9, male, 38 years old)

**Social and peer pressure:** Example: “When all my colleagues find ways to evade taxes, I start thinking about it too.” (Interview 12, female, 41 years old)

**Table 1. Open Codes**

No.	Open Code (Initial Concept)	Subcategory
1	Distrust in tax justice	Distributive justice
2	Negative experience with tax auditor	Interactional justice
3	Perceived discrimination in tax payment	Distributive justice
4	Gap between actual income and estimated tax	Distributive justice
5	Influence of others on tax evasion	Social norms
6	Cultural acceptance of tax evasion	Social norms
7	Moral justification of tax avoidance	Social norms
8	Lack of transparency in tax expenditure	Informational justice
9	Perceived inefficiency of tax system	Procedural justice
10	Ambiguity in tax laws and regulations	Procedural justice
11	Fear of unfair treatment by officers	Procedural justice
12	Tendency to bypass the law	Social norms
13	Considering taxes insignificant for national growth	Distributive justice
14	Lack of awareness about tax incentives	Informational justice
15	Viewing taxes as an extra expense	Distributive justice
16	Lack of effective tax education	Informational justice
17	Lack of trust in the tax judiciary system	Institutional trust
18	Belief in corruption in tax offices	Institutional trust
19	Feeling victimized by the tax system	Interactional justice
20	Attempts to reduce financial transparency	Social norms
21	Resistance to auditing	Social norms
22	Encouragement from informal advisors	Social norms
23	Tendency to conceal financial information	Social norms
24	Modeling after noncompliant businesses	Social norms
25	Negative view toward paying taxes	Distributive justice
26	Misunderstanding of tax functions	Informational justice
27	Lack of participation in tax policymaking	Institutional trust
28	Weak communication from tax administration	Institutional trust
29	Exploiting legal loopholes	Social norms
30	Certainty about non-prosecution of violations	Social norms

31	Downplaying tax penalties	Social norms
32	Distrust in government budgeting	Institutional trust
33	Mismatch between laws and market realities	Procedural justice
34	Resistance to formal income reporting	Social norms
35	Lack of motivation for financial transparency	Institutional trust
36	Belief in unfairness in auditing	Procedural justice
37	Negative media impact on tax image	Informational justice
38	Negative perception of the national administrative system	Institutional trust
39	Feeling coerced into paying taxes	Interactional justice
40	Indifference toward tax laws	Social norms
41	Concern over disclosure of information to competitors	Institutional trust
42	Pessimism toward tax efficiency	Institutional trust
43	Learning avoidance behavior from others	Social norms
44	Viewing taxes as oppression	Distributive justice
45	Speculative attitude toward taxes	Social norms
46	Indifference toward collective benefits	Social norms
47	Sole focus on personal gain	Social norms
48	Ambiguity in defining taxable income	Procedural justice
49	Lack of a transparent tax appeal mechanism	Procedural justice
50	Excessive complexity of processes	Procedural justice
51	Fear of mistakes in reporting	Procedural justice
52	Reliance on non-professional accountants	Social norms
53	Feeling powerless against the system	Institutional trust
54	Lack of awareness of tax rights	Informational justice
55	Opportunistic view of legal loopholes	Social norms
56	Copying business partners' behavior	Social norms
57	Dissatisfaction with government services	Institutional trust
58	Perceiving taxes as ineffective	Distributive justice
59	Negative view toward financial transparency	Informational justice
60	Concern about misuse of data	Informational justice
61	Weak tax culture	Social norms
62	Viewing taxes as a business threat	Distributive justice
63	Instability in tax laws	Procedural justice
64	Instability in fiscal policies	Procedural justice
65	Dependence on informal methods	Social norms
66	Preference for using personal accounts	Social norms
67	Blurring of personal and business expenses	Social norms
68	Normalization of tax violations	Social norms
69	Comparison with low-tax countries	Social norms
70	Lack of consulting culture	Social norms
71	Perceiving the government as punitive	Social norms
72	Lack of understanding of tax benefits	Informational justice
73	Illusion of permanent evasion ability	Social norms
74	Lack of long-term investment	Institutional trust
75	Resistance to rule compliance	Social norms
76	Disregard for the rights of future generations	Distributive justice
77	Limited understanding of social responsibility	Social norms
78	Survival thinking in unfair conditions	Institutional trust
79	Psychological dependence on gross income	Social norms
80	Pride in bypassing the system	Social norms
81	Ineffectiveness of tax education methods	Informational justice
82	Excessive reliance on personal experience	Social norms
83	Non-acceptance of the formal system	Social norms

84	Gap between education and practice	Social norms
85	Habit of off-system cash flows	Social norms
86	Belief in lack of return on benefits	Social norms
87	Negative image of auditors as a threat	Interactional justice
88	Use of non-standard software	Social norms
89	Reluctance toward electronic filing	Social norms
90	Resistance to structural reforms	Social norms
91	Distrust in government-provided consultations	Institutional trust
92	Indifference to legal changes	Social norms
93	Feeling lost in the tax system	Institutional trust
94	Belief in structural discrimination	Distributive justice
95	Lack of successful tax payment role models	Social norms
96	Impact of lived experiences of corruption	Institutional trust
97	Expectation of special services in return for taxes	Distributive justice
98	Unhealthy competition with tax evaders	Social norms
99	Weakness in tax law literacy	Informational justice
100	All-or-nothing attitude toward taxes	Social norms
101	Confusion in selecting a consultant	Social norms
102	Lack of a transparent information database	Institutional trust
103	Feeling of double victimization	Distributive justice
104	Indifference toward formal appeals	Social norms
105	Experience of ineffective complaints	Procedural justice
106	Avoidance of tax education	Social norms
107	Family influence in tax decisions	Social norms
108	Learning from past failures	Social norms
109	Motivation for short-term gains	Social norms
110	Discouragement from distributive justice	Distributive justice
111	Economic pressure and psychological compulsion	Institutional trust
112	Mental fatigue from bureaucracy	Institutional trust
113	Retreat from strict enforcement	Social norms
114	Fear of computational errors	Procedural justice
115	Unwillingness to cooperate with the government	Institutional trust
116	Political view of taxes	Social norms
117	Experience of inconsistency with other professions	Social norms
118	Perception of unfair income-tax ratio	Distributive justice
119	Desire to survive with minimal interaction	Social norms
120	Viewing the auditor as an intruder	Interactional justice
121	Lack of confidence in fairness of adjudication	Procedural justice
122	Perception of reforms as ineffective	Institutional trust
123	Weakness in digital communication	Institutional trust
124	Mental pressure from repeated audits	Social norms
125	Moral self-conflict regarding tax evasion	Social norms
126	Induced feeling of deception by authorities	Institutional trust
127	Information and awareness	Institutional trust
128	Bounded rationality	Institutional trust

## 2. Axial Coding

At this stage, the subcategories were consolidated into several core categories. Six main categories were identified:

**Distributive Justice:** Perception of equity in the tax burden and proportionality of individuals' shares.

Includes: perceived discrimination, comparison with reference groups, perceived unfairness of tax rates.

**Procedural Justice:** Fairness in law enforcement and interactions with tax officers.



Includes: neutrality of auditors, quality of handling appeals, complexity of procedures.

**Informational Justice:** Degree of transparency and accountability regarding the use of tax revenues.

Includes: ambiguity in tax expenditure, lack of transparent information disclosure, absence of institutional accountability.

**Interactional Justice:** The manner of behavior and communication of tax officers with taxpayers.

Includes: respect or disrespect, humiliating behavior, attention to taxpayers' rights.

**Institutional Trust:** Level of confidence in the Iranian National Tax Administration and the governance structure.

Includes: perceived corruption, policy ineffectiveness, distrust in governmental fairness.

**Social Norms:** The influence of general culture and peer pressure.

Includes: normalization of avoidance, modeling others' behavior, impact of shared narratives.

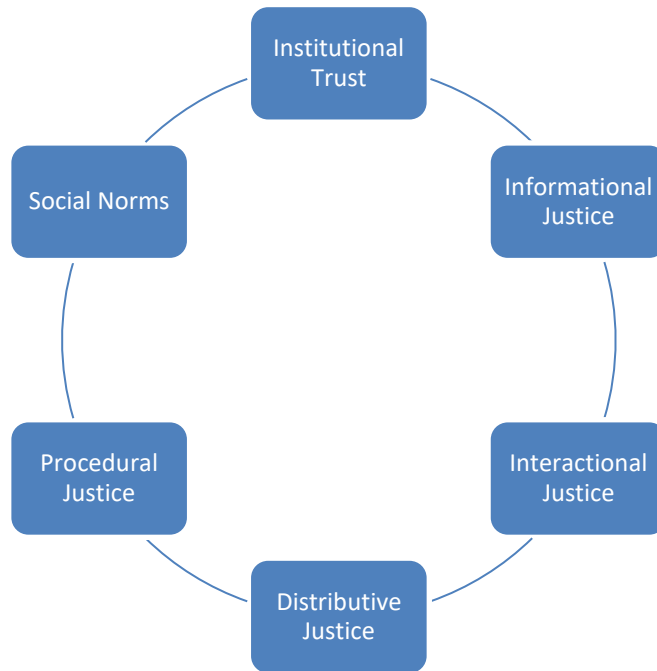
**Table 2. Axial Codes**

Core Category	Related Open Codes
Institutional Trust	Lack of trust in the tax judiciary system, belief in corruption in tax offices, lack of participation in tax policymaking, weak communication from the tax administration, distrust in government budgeting, lack of motivation for financial transparency, negative perception of the national administrative system, concern over disclosure of information to competitors, pessimism toward tax efficiency, feeling powerless against the system, dissatisfaction with government services, lack of long-term investment, survival thinking in unfair conditions, distrust in government-provided consultations, feeling lost in the tax system, impact of lived experiences of corruption, lack of a transparent information database, economic pressure and psychological compulsion, mental fatigue from bureaucracy, unwillingness to cooperate with the government, perception of reforms as ineffective, weakness in digital communication, induced feeling of deception by authorities, information and awareness, bounded rationality
Informational Justice	Lack of transparency in tax expenditure, lack of awareness about tax incentives, lack of effective tax education, misunderstanding of tax functions, negative media impact on the image of taxation, lack of awareness of tax rights, negative view toward financial transparency, concern about misuse of data, lack of understanding of tax benefits, ineffectiveness of tax education methods, weakness in tax law literacy
Interactional Justice	Negative experience with tax auditor, feeling victimized by the tax system, feeling coerced into paying taxes, negative image of the auditor as a threat, viewing the auditor as an intruder
Distributive Justice	Distrust in tax justice, perceived discrimination in tax payment, gap between actual income and estimated tax, considering taxes insignificant for national growth, viewing taxes as an extra expense, negative view toward paying taxes, viewing taxes as oppression, perceiving taxes as ineffective, viewing taxes as a business threat, disregard for the rights of future generations, belief in structural discrimination, expectation of special services in return for taxes, feeling of double victimization, discouragement from distributive justice, perception of unfair income-tax ratio
Procedural Justice	Perceived inefficiency of the tax system, ambiguity in tax laws and regulations, fear of unfair treatment by officers, mismatch between laws and market realities, belief in unfairness in auditing, ambiguity in defining taxable income, lack of a transparent tax appeal mechanism, excessive complexity of processes, fear of mistakes in reporting, instability in tax laws, instability in fiscal policies, experience of ineffective complaints, fear of computational errors, lack of confidence in fairness of adjudication
Social Norms	Influence of others on tax evasion, cultural acceptance of tax evasion, moral justification of tax avoidance, tendency to bypass the law, attempts to reduce financial transparency, resistance to auditing, encouragement from informal advisors, tendency to conceal financial information, modeling after noncompliant businesses, exploiting legal loopholes, certainty about non-prosecution of violations, downplaying tax penalties, resistance to formal income reporting, indifference toward tax laws, learning avoidance behavior from others, speculative attitude toward taxes, indifference toward collective benefits, sole focus on personal gain, reliance on non-professional accountants, opportunistic view of legal loopholes, copying business partners' behavior, weak tax culture, dependence on informal methods, preference for using personal accounts, blurring of personal and business expenses, normalization of tax violations, comparison with low-tax countries, lack of consulting culture, perceiving the government as punitive, illusion of permanent evasion ability, resistance to rule compliance, limited understanding of social responsibility, psychological dependence on gross income, pride in bypassing the system, excessive reliance on personal experience, non-acceptance of the formal system, gap between education and practice, habit of off-system cash flows, belief in lack of return on benefits, use of non-standard software, reluctance toward electronic filing, resistance to structural reforms, indifference to legal changes, lack of successful tax payment role models, unhealthy competition with tax evaders, all-or-nothing attitude toward taxes, confusion in selecting a consultant, indifference toward formal appeals, avoidance of tax education, family influence in tax decisions, learning from past failures, motivation for short-term gains, retreat from strict enforcement, political view of taxes, experience of inconsistency with other professions, desire to survive with minimal interaction, mental pressure from repeated audits, moral self-conflict regarding tax evasion

### 3. Selective Coding

The final analysis revealed that the central phenomenon of the study is the “conflict between tax participation and negative perceptions of justice.”

This means that taxpayers legitimize paying taxes only when their perceptions of distributive, procedural, informational, and interactional justice are positive. Otherwise, institutional distrust and social pressures, as reinforcing forces, intensify the tendency toward avoidance behaviors.



**Figure 1. Qualitative Conceptual Model**

### 4. Discussion and Conclusion

The findings of this study revealed that taxpayers’ lived experiences of the Iranian National Tax Administration are deeply shaped by their perceptions of justice in its distributive, procedural, informational, and interactional dimensions, and that these perceptions directly influence their willingness to comply. Participants described widespread perceptions of distributive injustice, including feelings of discrimination, inequitable tax burdens, and the belief that taxation does not translate into public benefits. This aligns with previous evidence showing that perceptions of distributive injustice reduce the moral obligation to pay taxes and encourage rationalizations for non-compliance [6, 12, 18]. As taxpayers increasingly compare their own burdens with those of peers and reference groups, perceived inequity fosters resentment and undermines the legitimacy of taxation. This supports prior findings that fairness judgments serve as key predictors of compliance behavior [2, 3, 5].

Furthermore, perceptions of procedural injustice—such as excessive complexity, ambiguity in regulations, and fear of arbitrary enforcement—emerged as significant barriers to compliance. Participants expressed uncertainty about how laws are applied, doubts about the neutrality of auditors, and concerns about inconsistent enforcement across cases. This echoes evidence that procedural fairness promotes voluntary compliance, whereas perceptions of bias and inconsistency encourage resistance [4, 5, 15]. When taxpayers perceive decision-making processes as unpredictable or unfair, they may disengage or seek informal ways to protect their interests. This pattern reflects



the slippery slope framework, which argues that trust—and thus voluntary compliance—declines when coercive enforcement is seen as illegitimate [11, 25].

Informational justice deficits also featured prominently in the narratives. Many participants described low transparency in the use of tax revenues, inadequate communication from tax authorities, and a lack of accessible education about tax rights and obligations. Such informational opacity eroded their trust and sense of reciprocity, reinforcing a perception that taxes disappear into an unaccountable system. This is consistent with research showing that perceived opacity and weak feedback loops erode taxpayers' willingness to comply [6, 14, 17]. Transparency is crucial because it not only clarifies rules but also symbolizes institutional integrity and accountability [18, 19]. Where such signals are absent, taxpayers interpret this as evidence of corruption or inefficiency, which diminishes their tax morale [12].

Interactional justice emerged as another critical determinant. Many respondents recounted negative encounters with tax officers, describing disrespectful behavior, humiliating treatment, and dismissive attitudes toward their concerns. This interpersonal mistreatment created strong emotional barriers to compliance, as it signaled that taxpayers were viewed as adversaries rather than partners. This finding reinforces prior studies that link respectful treatment by authorities to higher perceived legitimacy and compliance intentions [4, 8, 21]. As suggested by the psychological tax contract framework, courteous interactions build a sense of mutual obligation, while degrading treatment violates that contract and fosters resistance [1, 2].

Beyond these four justice dimensions, two contextual forces—social norms and institutional trust—emerged as powerful mediators. Participants often described tax avoidance as normalized within their professional networks, noting peer influence, informal advice to evade, and widespread narratives portraying avoidance as clever or even necessary. This resonates with prior evidence that social norms strongly shape tax behavior, sometimes even overriding legal deterrents [3, 10, 13]. Normative climates in which evasion is accepted can generate conformity pressures that weaken individual moral resistance, while visible non-compliance by peers undermines perceptions of fairness [22, 27].

At the same time, institutional trust was notably fragile. Many respondents voiced doubts about the integrity, competence, and impartiality of tax authorities, often citing perceived corruption, policy instability, and ineffective service delivery. These sentiments echo previous findings that trust in institutions is a cornerstone of voluntary compliance [14, 15, 20]. Trust reduces psychological distance between taxpayers and the state, making compliance feel cooperative rather than imposed [2, 4]. Conversely, distrust fosters a defensive mindset where taxpayers feel justified in withholding cooperation. This effect is amplified in contexts like Iran, where weak institutional accountability has historically constrained compliance efforts [12, 16].

Together, these results depict a reinforcing cycle: perceptions of injustice reduce institutional trust, which in turn amplifies the influence of non-compliant social norms, culminating in greater avoidance behavior. This supports theoretical models positing that trust and power are complementary pillars of compliance [11, 25]. Where power dominates without fairness, compliance becomes enforced and fragile; where fairness builds trust, compliance becomes voluntary and stable. The participants' narratives also corroborate evidence that visible, beneficial public spending enhances fairness perceptions and fosters compliance [6, 9]. Absent such visibility, taxpayers assume mismanagement, which undermines the reciprocity principle at the heart of the fiscal social contract [18, 19].

These findings also align with studies highlighting the moderating role of ethical orientations and personal values. Participants who framed compliance as a moral duty were less influenced by negative perceptions, suggesting that intrinsic moral norms can buffer the effects of perceived injustice. This resonates with evidence that

religiosity and ethical strength can mitigate non-compliance tendencies even under weak enforcement [21, 26]. However, without supportive institutional and social contexts, these internal motivations alone may be insufficient to sustain high compliance levels.

Importantly, the study underscores that compliance is shaped less by fear of punishment than by the perceived legitimacy of the tax system. As Tyler (2009 #278708) argued, legitimacy fosters obedience independent of coercion. When citizens feel they are treated fairly, informed transparently, and respected as partners, they are more likely to comply willingly. This complements prior findings that excessive reliance on punitive deterrence can backfire by eroding trust and inducing resistance [1, 25]. Effective compliance strategies should thus balance credible enforcement with initiatives that build fairness, trust, and positive social norms.

In sum, this study contributes to the literature by empirically illustrating how taxpayers' lived experiences of justice, institutional trust, and normative climates interact to shape compliance behavior. It supports the growing consensus that tax compliance is fundamentally a socio-psychological phenomenon, not merely a legal or economic one [2, 3, 11]. Addressing compliance gaps in Iran will therefore require holistic reforms that enhance fairness perceptions, rebuild trust, and transform social norms around taxation.

While this study offers novel insights into taxpayers' lived experiences, several limitations must be acknowledged. First, the qualitative design limits the generalizability of findings beyond the sample studied. The perspectives captured may not represent all taxpayer segments, particularly large corporations or informal sector actors who were not included. Second, self-reported narratives are subject to recall bias and social desirability effects, which could have shaped how participants framed their experiences. Third, cultural and institutional specificities in Iran may limit the transferability of the findings to other contexts with different governance systems and tax cultures. Finally, the cross-sectional design precludes assessment of how perceptions and behaviors evolve over time in response to reforms or external shocks.

Future studies could extend this work in several directions. Longitudinal research tracking changes in justice perceptions and compliance behavior following policy interventions would illuminate causal pathways. Quantitative studies using representative samples could test the generalizability and relative strength of the identified factors, such as distributive versus procedural justice, across different taxpayer groups. Comparative cross-national research could explore how institutional and cultural contexts shape the interplay between justice, trust, and social norms. Additionally, experimental studies could examine how specific interventions—such as transparency measures, taxpayer education, or respectful treatment training for tax officers—affect compliance intentions and trust. Finally, incorporating behavioral and neuroscientific methods may deepen understanding of the psychological mechanisms linking justice perceptions to tax decision-making.

For policymakers and tax authorities, these findings underscore the importance of prioritizing fairness, transparency, and respectful treatment in all aspects of tax administration. Reforms should aim to simplify procedures, clarify regulations, and communicate clearly about how tax revenues are used to benefit society. Training tax officers to engage respectfully and empathetically with taxpayers could strengthen perceptions of legitimacy and partnership. Initiatives to publicize successful public spending projects may enhance perceptions of reciprocity and distributive justice. Efforts to foster positive taxpaying norms through public campaigns, role model promotion, and peer influence could counteract the normalization of avoidance. Ultimately, strategies that rebuild trust and fairness are likely to produce more sustainable compliance than reliance on deterrence alone.

## **Authors' Contributions**

Authors equally contributed to this article.

### **Ethical Considerations**

All procedures performed in this study were under the ethical standards.

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### **Conflict of Interest**

The authors report no conflict of interest.

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