

TAX COMPLIANCE OF ONLINE MERCHANTS AND PERCEPTIONS OF LEGAL FAIRNESS IN DIGITAL TRANSACTION TAXATION SYSTEMS

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ABSTRACT

This study examines the socio-legal dilemma in implementing taxation for e-commerce businesses and digital MSMEs, focusing on taxpayer compliance levels and perceptions of legal fairness among online merchants. Employing a qualitative literature review method, this research synthesizes theoretical and empirical findings to analyze how perceptions of legal fairness influence tax compliance behavior in the digital economy sector. The analysis reveals that procedural, distributive, and interactional fairness dimensions collectively shape online merchants' assessments of whether the tax system deserves compliance. Perceived injustice triggers resistance and non-compliance, while perceived fairness fosters voluntary compliance and trust in tax authorities. Factors forming fairness perceptions include individual attributes such as education and financial literacy, social influences including community norms and peer comparisons, structural elements such as regulatory complexity and policy uncertainty, and institutional aspects encompassing service quality and tax officer behavior. The dynamic interaction between these factors and compliance behavior creates either positive cycles of trust and cooperation or negative cycles of resistance and enforcement escalation. This study concludes that improving tax compliance in the digital sector requires a comprehensive approach that addresses all dimensions of legal fairness through simplified procedures, enhanced legal certainty, quality public services, legal protection for MSMEs, and participatory policy formulation. These findings contribute theoretically by enriching tax compliance models with fairness dimensions specific to digital businesses and practically by providing evidence-based recommendations for more equitable and effective tax policies.

Keywords: Tax Compliance, Legal Fairness, Online Merchants, Digital Economy, Procedural Justice, MSMEs, E-Commerce Taxation

INTRODUCTION

The rapid development of the digital economy has fundamentally transformed the landscape of global trade over the past two decades. Electronic transactions that cross administrative boundaries and legal jurisdictions create a new economic reality that is

not fully accommodated within conventional taxation frameworks. The immaterial nature of digital transactions, the decentralization of platforms, and the absence of a seller's physical presence at the consumer's location create technical difficulties for tax authorities in identifying tax subjects and objects (Muslim, 2024). Micro and small-scale online traders run their businesses through various platforms with fluctuating transaction volumes. This kind of business pattern makes it difficult to establish tax obligations that are fair and proportional. As a result, a gap arises between the potential tax revenue from the digital sector and the realized, recorded revenue (Ntiamoah & Asare, 2020). Kirchler (2007) explains that tax compliance is influenced by the interaction between rational economic factors and taxpayers' moral perceptions of the tax system. This interaction becomes increasingly complex due to disruption to fundamental taxation principles such as the residence principle and the source principle.

The digital MSME (micro, small, and medium enterprise) sector is growing at a very rapid pace. Business actors from various social backgrounds and levels of education are shifting to digital channels to sustain their businesses (Pratama et al., 2024). Ease of access and low entry costs make e-commerce the primary option for new entrepreneurs. On the other hand, however, understanding of tax obligations is often at a low level. Many digital business actors regard their activity as a side business or a hobby. This view creates uncertainty about whether such activity falls within the category of taxable business. Tax authorities face major challenges in educating and supervising a very large number of taxpayers. The rate of voluntary compliance among online traders tends to be lower than that in conventional business sectors (Abdurokhim & Abdurokhim, 2025). Several studies show that perceptions of the fairness of the tax system have a strong relationship with the level of compliance (Tyler, 2006). Online traders who perceive unfairness in tax treatment tend to develop a resistant attitude toward tax obligations (Sembiring & Riza, 2025).

Tax policy for the digital economy has undergone adjustments in various countries. Through the Tax Regulation Harmonization Law, Indonesia has sought to create legal certainty for digital business actors. The government imposes Value Added Tax on foreign digital products and requires e-commerce platforms to report traders' transactions (Wulandari et al., 2024). This policy aims to create healthy business competition and expand the tax base. However, implementation of the policy in the field not infrequently encounters obstacles. The setting of turnover thresholds for tax obligations and other subjective criteria gives rise to varied interpretations. Traders whose turnover is close to the threshold feel they are treated differently by tax officers. This uncertainty of treatment then affects compliance and trust in the tax system. Regulations that change dynamically, combined with limited outreach, cause many business actors not to know their obligations with certainty. This situation creates conditions conducive to both unintentional and intentional violations.

Legal fairness in the application of tax has become a central issue affecting taxpayer compliance. The dimensions of fairness include procedural fairness, distributive fairness,

and interactional fairness. Online traders evaluate the treatment they receive from tax authorities and compare it with the treatment given to other groups of taxpayers. If the tax system is seen as favoring certain business groups or not giving equal treatment to all taxpayers, a feeling of unfairness arises. This feeling often becomes a legitimation for non-compliant behavior. Perceptions of fairness do not always align with formal written rules. Taxpayers develop their own standards of fairness based on direct experience and information from their social environment. These standards then influence their decision to comply or not comply with tax obligations (Akbari et al., 2025). Hardin (2002) argues that trust in social relationships is asymmetric in nature and depends on experience and the information received. In the relationship between online traders and tax authorities, trust is formed through interaction and communication.

The difference in perception between tax authorities and online traders regarding what is fair becomes a source of latent conflict. Tax authorities tend to view compliance from a formal and legalistic perspective, whereas online traders view compliance from the perspective of business capacity and feasibility. A trader just starting a business is regarded by tax authorities as a potential taxpayer, but they themselves do not yet see themselves as part of the tax system. This gap in perception creates room for uninstitutionalized social negotiation. As a result, tax compliance in the e-commerce sector depends more on individual awareness than on systematic law enforcement. This condition not only harms the state in terms of revenue but also creates distortion in business competition. Compliant traders feel disadvantaged by non-compliant competitors, which in turn can drive collectively non-compliant behavior. This phenomenon illustrates a social dilemma in tax compliance in the digital era.

The misalignment between applicable tax rules and the operational realities of digital business creates difficulty in establishing tax obligations consistently. The nature of online transactions, which involve many parties and different locations, causes difficulty in determining taxing jurisdiction. Traders who sell goods through online platforms often do not have complete and systematic financial records. This administrative difficulty is compounded by low tax literacy among digital MSME actors. Many traders do not understand their business entity status, their tax obligations, or the reporting procedures they must follow. On the other hand, tax authorities do not have sufficient resources to supervise and provide guidance to the millions of digital business actors spread across the entire territory. This limitation causes law enforcement to proceed partially and inconsistently. Taxpayers formally registered receive treatment different from those outside the system. This difference in treatment is then felt as unfairness by the compliant business group. The main problem faced is the inability of the current tax system to accommodate the dynamics of digital transactions without imposing an excessive burden on small business actors.

Besides technical and administrative issues, there are psychological and sociological dimensions that influence taxpayer compliance behavior. Online traders' perceptions of

fairness are formed through various experiences, including interactions with tax officers and information from fellow traders. When traders feel the tax system is unfair or burdensome, they tend to develop a skeptical attitude toward the authorities and the applicable rules. This attitude is difficult to change through a law-enforcement approach alone. An overly repressive approach can in fact strengthen resistance and worsen the relationship between taxpayers and the state. Regulations that are complex and constantly changing add to confusion and reduce the legal certainty that business actors need. Without certainty about their rights and obligations, traders choose a wait-and-see or avoidant attitude. At a certain stage, this behavior becomes a habit that is difficult to correct, as it has become embedded in the social structure of the online trader community. The fundamental problem is the lack of understanding of how perceptions of legal fairness develop among online traders and how those perceptions influence the level of tax compliance.

The expansion of e-commerce in Indonesia is occurring on a massive scale. The number of digital business actors continues to grow each year, in line with internet penetration and changes in consumer behavior. This growth creates significant potential tax revenue for the government. However, that potential is not automatically realized without legal certainty and trust from taxpayers. The experience of various countries shows that the inability of tax systems to keep pace with digital economic development results in lost revenue and the creation of a wide tax gap. This situation is a serious concern for policymakers seeking to balance fiscal interests with a conducive business climate. Understanding the factors that influence tax compliance in the digital sector is a prerequisite for formulating effective and fair policy. Research in this field is relevant not only for Indonesia but also for other developing countries facing similar challenges. The added value of this research lies in its examination of the socio-legal aspects that are often overlooked in tax studies more oriented toward economic aspects.

The social change accompanying business digitalization creates new dynamics in the relationship between citizens and the state. The existence of digital platforms that dominate the e-commerce ecosystem raises questions about responsibility and accountability within the supply chain. Existing tax guidelines are often insufficient to answer the ethical and legal questions arising from new business practices. The gap between law and practice sparks discussion about policy reform that is more adaptive and responsive to change. Digital MSME actors are in a vulnerable position because they must contend with regulatory demands on one side and competitive pressure on the other. Inadequate protection can push them into non-compliance or even out of the formal sector. Study of perceptions of fairness among online traders provides a basis for formulating policy that better takes into account the aspirations and needs of the community. A taxpayer-centered approach is believed to be more effective in building voluntary compliance compared with an approach based solely on sanctions. For this reason, an examination of the socio-legal dilemma of tax application in this sector holds both practical and theoretical significance.

This study aims to analyze the relationship between perceptions of legal fairness developing among online traders and their level of compliance with tax obligations. The scope of the study includes identifying the elements of legal fairness that most influence compliance behavior, ranging from procedural fairness in the tax administration process to distributive fairness in the allocation of the tax burden. This study also aims to uncover the factors that shape perceptions of legal fairness, including subjective experience, information from the social environment, and business characteristics. Using a systematic literature study approach, this research seeks to map the existing spectrum of perceptions and understand the cognitive and social dynamics underlying compliance decisions. The theoretical contribution of this research is the refinement of the tax compliance model by incorporating a dimension of legal fairness specific to the digital economy sector. Practically, the results of this research are expected to provide recommendations for formulating tax policy that is fairer and more effective in improving taxpayer compliance.

METHODS

This research uses a qualitative approach with a literature study or library research method as the main strategy for data collection and analysis. A qualitative approach was chosen because it allows the researcher to understand the complexity of social phenomena through the interpretation of relevant academic texts. As explained by Denzin and Lincoln (2005), qualitative research positions the researcher as the primary instrument observing the social world through a series of interpretive practices. The social world in question is the academic discourse on tax compliance, perceived legal fairness, and the dynamics of digital business documented in various scientific publications. The literature studied is not treated merely as a collection of information, but as data that must be analyzed critically and systematically. Carey (2012) emphasizes that literature-based research is a valid form of research where literature serves as the primary data source without requiring empirical data collection in the field. The research process begins with identifying the topic and formulating clear research questions, followed by a planned literature search using trusted academic databases such as Google Scholar, Scopus, and accredited national journal portals. Inclusion criteria are applied to select publications relevant to the scope of taxation, digital MSMEs, and legal compliance, prioritizing reputable journal articles, books, and research reports with academic credibility. The collected literature is then read in depth to capture the main arguments, theoretical frameworks, and key findings presented by the authors.

Data analysis in this research adopts a qualitative content analysis approach developed by Krippendorff (2004), which emphasizes systematic procedures for making valid inferences from texts. Data from various literature sources are categorized based on the emerging main themes, such as perceptions of procedural justice, distributive justice, psychological factors of compliance, and digital business characteristics. The categorization process is carried out iteratively, moving back and forth between data and

concepts to develop a coherent understanding of the phenomenon under study. This approach aligns with what Flick (2009) refers to as thematic analysis, a method that enables researchers to identify, analyze, and report patterns of meaning within qualitative data. To ensure the validity and reliability of the findings, this study applies the principle of source triangulation by comparing perspectives from different authors and disciplines, including law, economics, psychology, and sociology. In addition, the researcher conducts a thorough literature review to ensure that the conclusions drawn are based on sufficient evidence and are not speculative. Thus, the qualitative literature study method used in this research serves not only as a means of information collection, but also as a rigorous analytical framework to generate new knowledge regarding the socio-legal dilemmas in tax implementation for e-commerce businesses and digital MSMEs.

RESULTS AND DISCUSSION

The Influence of Perceptions of Legal Fairness on Taxpayer Compliance

Perceptions of legal fairness operate as a psychological variable that mediates the relationship between formal regulatory structures and taxpayer compliance behavior. Online traders engaged in digital transactions do not automatically respond to tax rules as expected by policymakers. Their response to tax obligations depends heavily on a subjective assessment of whether the tax system treats them fairly. This assessment is formed through a series of cognitive processes involving a comparison between the contribution given and the benefits received, whether directly or indirectly. When traders feel that the tax burden they bear is commensurate with the public services they enjoy, the tendency to comply becomes stronger. Conversely, if an imbalance is perceived, compliance tends to decrease. The influence of fairness perception is not linear; its intensity varies depending on individual characteristics and the social environment in which the business operates. A trader with long experience in business may develop a more mature standard of fairness compared with a novice trader. Likewise, traders who belong to associations or communities may receive a collective influence that strengthens or weakens their perception of fairness. This dynamic shows that tax compliance is not merely a legal phenomenon but a complex socio-psychological phenomenon (Ariaf et al., 2025).

Procedural fairness plays a central role in shaping perceptions of legal fairness among online traders. Procedural aspects include openness in the rule-setting process, consistency in the application of sanctions, and the opportunity for taxpayers to voice opinions and objections. Traders who experience a transparent and unbiased tax administration process tend to regard the system as legitimate and worthy of compliance. Conversely, procedures perceived as biased, closed, or arbitrary trigger resistance and erode the legitimacy of the tax authority. Tax-assessment procedures often involve the interpretation of rules that are still new and untested. Online traders face uncertainty about how turnover is calculated, how the business category is determined, and how sanctions are applied. This uncertainty

is worsened by a lack of adequate communication from tax authorities regarding clear and accessible procedures. As a result, many traders feel treated unfairly even when they have not formally violated the rules. This feeling of procedural unfairness then spreads into a broader evaluative domain and affects their willingness to fulfill tax obligations in the future. Low procedural fairness creates a negative cycle in which distrust produces non-compliance, which then drives authorities to increase supervision, thereby reinforcing the perception of unfairness (Juliansah et al., 2025).

The dimension of distributive fairness contributes equally importantly to the formation of perceptions of legal fairness. Distributive fairness relates to the allocation of the tax burden among various groups of taxpayers and the balance between fiscal contribution and the receipt of public benefits. Online traders compare their tax burden with the burden borne by conventional business actors and with the burden borne by other online traders in the same sector. If a clearly visible gap exists, for example due to a difference in treatment between large platforms and small traders, the perception of distributive unfairness strengthens. Traders who feel they pay higher taxes compared with the contribution they receive in the form of infrastructure, education, or health services tend to reduce their compliance. This social comparison occurs continuously and is often based on incomplete or even mistaken information. However, what determines behavior is not the objective reality but the perceived reality. Therefore, a policy that is substantively fair but poorly communicated can produce a negative distributive perception. Distributive fairness also covers the treatment of vulnerable groups, such as newly established MSMEs, which often feel that the tax system does not provide sufficient room for them to grow before being subjected to significant obligations. When tax policy does not consider the developmental stage of a business, online traders view this as a form of structural unfairness.

The relationship between perceptions of legal fairness and taxpayer compliance is asymmetric, with the influence of unfairness being far greater than the influence of fairness. This means that a single negative experience of unfairness can erode compliance more strongly than a series of positive experiences that build trust. Online traders who have been treated unfairly by tax officers, or who feel disadvantaged by a particular policy, tend to carry that feeling for a long time. This negative experience then becomes a reference point in evaluating every subsequent interaction with the tax system. This tendency is reinforced by a cognitive bias that makes individuals more likely to remember negative events than positive ones (Putri et al., 2025). Within the online-trader community, stories of unfairness spread quickly through social media groups and discussion forums, creating a collective narrative that reinforces negative perceptions. This narrative often generalizes an individual experience into the assumption that the tax system as a whole is unfair. This generalization reduces the effectiveness of compliance campaigns run by tax authorities, because positive messages are unable to penetrate an already-formed belief structure. Thus, tax compliance in the e-commerce sector is highly sensitive to perceptions of unfairness, and efforts to improve compliance must begin by

addressing the roots of that perception.

Compliance is significantly influenced by the level of interpersonal trust that develops between online traders and tax officials. This trust is not a static entity but the accumulated result of various interactions occurring over a period of time. When tax officials show a helpful attitude and provide clear explanations, trust grows and strengthens voluntary compliance. Conversely, an interrogative attitude and excessive threats of sanction actually damage trust and encourage avoidant behavior. Online traders who experience friendly and professional service tend to regard the tax system as a partner supporting their business, rather than an enemy to be fought. This perception then encourages them to report their income honestly and pay taxes on time. However, the reality on the ground often shows that the quality of tax services still varies considerably between regions and between types of service. This lack of uniformity creates varied experiences, so that perceptions of fairness also vary (Nguyen & Tran, 2025). Traders who are fortunate enough to receive good service tend to comply, while those who receive poor service tend not to comply. This variation raises a problem of horizontal fairness, in which taxpayers in the same position are treated differently solely because of location or administrative happenstance. This horizontal unfairness delivers a heavy blow to the legitimacy of the tax system as a whole.

The influence of fairness perception on compliance is also mediated by structural factors originating from the characteristics of digital business itself. Digital businesses often have a flexible cost structure and thin profit margins, especially in the early growth stage. This condition makes online traders highly sensitive to any additional cost burden, including tax. When traders feel that the tax they must pay is disproportionate to their business capacity, a perception of unfairness arises quickly. A business's capacity to absorb the tax burden becomes a highly personal and situational benchmark of fairness. A trader with small turnover may regard a 1 percent tax as a heavy burden, while a trader with large turnover regards it as an ordinary operational cost. This difference in capacity creates different perceptions of fairness for the same rate. A tax system that does not take into account the heterogeneity of business capacity will always produce a perception of unfairness among some groups. In addition, the income fluctuation that characterizes digital business makes it difficult for traders to budget regularly for their tax obligations (Fionasari et al., 2025). When income drops drastically, the fixed tax burden that must still be paid is regarded as unfair coercion. This situation often triggers a decision not to comply, as a form of passive resistance against a system deemed insensitive to business realities.

The temporal dimension of tax compliance shows that the influence of fairness perception is not instantaneous but develops gradually alongside business experience. Online traders just starting out may not yet have a mature perception of fairness due to limited information and experience. In the early stage, their compliance is more influenced by imitation and advice from peers or mentors. However, as time passes and interactions with the tax system increase in frequency, a perception of fairness begins to form and influences compliance

decisions more independently. This formation process involves the accumulation of administrative experience, tax payments, and observation of how other traders are treated. When the accumulation of experience shows a consistent pattern of fairness, compliance tends to be stable and long-term oriented. Conversely, if experience shows an inconsistent pattern, compliance becomes fragile and easily changeable. A trader who has experienced a disproportionate sanction will carry that experience as a psychological burden that reduces compliance. Long-term compliance can only be achieved if the tax system is able to provide a continuous experience of fairness. Therefore, tax policy must not be oriented solely toward short-term compliance through the threat of sanctions, but must build a solid foundation of trust through fair and consistent practices.

Perceptions of legal fairness also have a dual effect that influences compliance, both directly and indirectly through a change in attitude toward the tax authority. The direct effect occurs when a trader judges that the act of complying or not complying is a rational response to the treatment received. If the treatment is deemed fair, compliance becomes an action consistent with the norm of reciprocity. If the treatment is deemed unfair, non-compliance becomes a moral justification for restoring a lost balance. The indirect effect occurs through a change in self-identity and social affiliation. Traders who feel they are treated fairly tend to identify themselves as good citizens and responsible members of society. This identity drives compliance as an expression of the values they hold. Conversely, unfair treatment drives the abandonment of a positive identity and the adoption of a view that the system is a common enemy. This identity shift has broad consequences and is difficult to reverse because it concerns self-esteem and self-coherence. A trader who has come to identify as a victim of injustice will reject all forms of compliance appeal, regarding them as instruments of oppression. Even intensive law-enforcement efforts will be ineffective, because non-compliance has become embedded as part of deeply held values and beliefs. Therefore, the influence of fairness perception on compliance must be understood through a comprehensive social-psychology lens.

Non-compliance arising from a perception of unfairness is often hidden and difficult for tax authorities to detect. Online traders do not always openly refuse to pay tax, but instead use various strategies to reduce their tax obligations without clearly violating the rules. These strategies include manipulating turnover reporting, splitting a business into several entities to avoid a rate threshold, and exploiting unclear legal loopholes. This behavior is referred to as creative non-compliance, which arises because traders feel the system is unfair, so they feel entitled to find ways to balance out that unfairness. Creative non-compliance is more dangerous than open non-compliance because it is harder to prove and more easily imitated by other traders. When a trader successfully reduces their tax burden through a legal loophole, they become an example to their peers that the system can be gamed. As a result, non-compliance spreads epidemiologically within the online-trader community (Nga, 2025). Tax authorities face great difficulty in dealing with this phenomenon because a formal legal approach cannot reach the hidden spaces of non-compliance. A more effective

approach is to improve the perception of fairness through dialogue and simplification of procedures, so that traders do not feel the need to seek loopholes in order to survive. Thus, the influence of fairness perception on compliance has a strategic dimension that is very important for the formulation of comprehensive tax policy.

Cross-sector analysis shows that the influence of fairness perception on compliance is stronger among digital MSMEs than in other business sectors. This difference is caused by several specific factors inherent to the characteristics of digital MSMEs. First, online traders usually have high and fast access to information, allowing them to compare tax policies across various countries or sectors. This access to information enables them to assess the fairness of the system more critically and multidimensionally. Second, digital MSMEs operate in a highly competitive and rapidly changing environment, giving them low tolerance for any additional burden deemed unnecessary. Third, digital entrepreneurial culture tends to emphasize independence and anti-intervention, so that the imposition of tax is often regarded as disruptive interference. Fourth, the organizational structure of digital MSMEs, which is on average small, gives them limited administrative capacity, so the tax-reporting burden feels very heavy. Fifth, digital MSMEs often sit between formal and informal status, giving them the flexibility to choose whether to register as taxpayers or not. This flexibility makes them more responsive to changes in fairness perception compared with businesses already formally bound. Thus, the influence of fairness perception on compliance in the digital MSME sector is a highly dynamic phenomenon that requires an adaptive policy approach.

Perceptions of legal fairness have a moderating effect on the influence of other factors traditionally considered to affect tax compliance, such as tax knowledge and sanctions. Traders with good tax knowledge tend to be more compliant, but the influence of this knowledge becomes weaker when the perception of fairness is low. In other words, knowledge is not sufficient to drive compliance if accompanied by a feeling of unfairness. Likewise, strict sanctions are only effective in increasing compliance if traders consider those sanctions fair and proportional. If sanctions are deemed too severe or unfair, they can instead trigger resistance and more sophisticated avoidant behavior. This moderating effect shows that fairness perception is a variable that transcends conventional variables in determining compliance. A tax system that ignores fairness perception will continue to fail to achieve an optimal level of compliance, despite implementing various law-enforcement instruments. Therefore, improving tax compliance in the e-commerce sector requires a paradigm shift from an enforcement-oriented approach to a fairness-oriented approach. This transformation demands change in the organizational culture of tax administration, improved service quality, and active community involvement in policy formulation. Only in this way can the influence of fairness perception be directed to support sustainable compliance.

Tax compliance among online traders cannot be separated from the broader scope of social relationships within which they conduct business. These relationships include interactions

with fellow traders, with consumers, with e-commerce platforms, and with tax authorities. Each relationship contributes to the formation of fairness perception and compliance behavior. Traders who see their peers complying and being rewarded by the system tend to imitate that behavior, while traders who see their peers not complying and escaping sanctions tend to follow the same path. This imitative tendency creates a community effect in which compliance or non-compliance becomes a collective norm. Tax authorities need to recognize that they are dealing not only with isolated individuals but with a community that has its own internal dynamics and social pressures (Onu & Oats, 2018). A policy that does not consider community dynamics will fail to change behavior on a mass scale. Conversely, a policy that involves community figures and trader associations can create broader and more sustainable normative change. The influence of fairness perception on compliance, therefore, operates at both the individual and collective levels simultaneously. Effective intervention must reach both levels with a coordinated strategy.

The influence of perceptions of legal fairness on taxpayer compliance is a fundamental mechanism connecting the legitimacy of the tax system with tax-paying behavior. Online traders who perceive the tax system as fair will develop a positive attitude toward tax obligations and comply voluntarily. Conversely, a perception of unfairness triggers various forms of resistance that harm both the state and society. Therefore, efforts to improve tax compliance cannot succeed without first building a sense of fairness felt by taxpayers. This felt fairness depends not only on the content of the rules, but also on the process, service, communication, and opportunity for participation. An approach that emphasizes only sanctions and supervision will produce a fragile, superficial compliance that easily collapses. An approach that prioritizes fairness will produce compliance rooted in awareness and moral responsibility. This moral awareness is the foundation for long-term tax compliance in the digital-economy era.

Factors Shaping Perceptions of Legal Fairness and Their Interaction with Tax Compliance

Perceptions of legal fairness among online traders are not formed spontaneously, but through the accumulation of experience and information received throughout the course of their business journey. The factors influencing the formation of this perception are multidimensional, encompassing individual, social, and institutional aspects that interact with one another. At the individual level, educational background and financial literacy determine the extent to which traders are able to understand tax mechanisms and rationally assess the fairness of the system. Traders with a good understanding of the function of tax as an instrument of collective development tend to have a more positive perception of fairness compared with those who view tax merely as a burden. The cognitive ability to distinguish between technical administrative difficulty and systemic unfairness is also an important factor (Widuri & Irawan, 2019). Sinambela et al. (2022) show that digital inequality creates a gap in opportunity for young entrepreneurs in the online economy, which in turn affects the way they view public policy, including taxation.

A gap in access to information and technology reinforces the perception that the system is not on their side. Thus, individual factors related to cognitive capacity and information access form the initial foundation in the formation of perceptions of legal fairness.

The social environment in which online traders interact contributes greatly to the formation of perceptions of legal fairness. Through conversations in digital forums, social media groups, and community gatherings, traders exchange experiences about the treatment they receive from tax authorities. Stories of sanctions considered disproportionate, or disrespectful treatment by tax officers, spread quickly and form a collective narrative that influences individual perception (Puasa & Roslan, 2025). Sinambela et al. (2022) argue that digital inequality creates unequal access to opportunity, including access to accurate information about tax rights and obligations. Traders who are part of a community with limited access to information tend to develop perceptions based on partial and often mistaken stories. Conversely, traders who belong to a well-organized community with access to credible sources of information tend to have a more balanced perception of fairness. The role of community leaders and role models is also very important in shaping collective norms about tax compliance. When a respected figure in the community demonstrates a compliant attitude and convincingly explains the benefits of tax, community members tend to follow that example.

Structural factors inherent in the design of tax policy are a primary determinant of the perception of fairness among online traders. The complexity of regulations, the frequency of policy changes, and the unclear reporting procedures create conditions that trigger a perception of unfairness. Traders who have to deal with rules that keep changing and are difficult to understand tend to feel that the system is designed to trap them (Farrar et al., 2020). Indarto et al. (2023) emphasize the importance of a legal framework capable of protecting MSMEs from monopolistic practices that cause harm. This principle of protection also applies with respect to taxation, where the legal framework must be designed to protect digital MSMEs from a disproportionate administrative burden. Policy that does not take into account the specific characteristics of digital business, such as income fluctuation and the absence of physical presence, adds to the perceived burden of unfairness. Traders who feel that the rules were made without understanding the reality of their business will develop resistance toward the system as a whole. In addition, the lack of clarity about the turnover threshold that triggers a tax obligation creates a harmful uncertainty. Traders whose turnover is near the threshold often feel they are treated unfairly, because a very small difference can determine their tax-obligation status. This uncertainty becomes a continuous source of the perception of unfairness.

The quality of the relationship between online traders and tax officials is an institutional factor that greatly determines the perception of legal fairness. Direct interaction in the process of registration, reporting, and tax consultation becomes a critical moment in which the perception of fairness can be formed or shattered. Tax officers who display a professional attitude, provide clear explanations, and offer sincere assistance will build a

lasting positive perception. Conversely, officers who behave arrogantly, inconsistently, or in an unethical manner will damage trust and trigger a perception of unfairness (Khamis & Mastor, 2023). Kurniawan et al. (2024) show that MSME actors' legal awareness of intellectual property in business governance is still low, and this low awareness is often worsened by a lack of adequate assistance from relevant institutions. Inadequate assistance creates room for misunderstanding and negative perception. Traders who do not receive sufficient guidance on how to fulfill their tax obligations will feel that the system is deliberately made complicated to trap them. Reporting errors that occur due to ignorance are often subject to sanction, which is then felt as unfair. Sanctions imposed without prior adequate education create a perception that the tax authority is more interested in penalties than in guidance.

Trust in tax institutions functions as an intervening variable connecting fairness perception with compliance behavior. Traders with high trust in the tax institution tend to comply with the rules even when they feel a certain degree of unfairness, because they believe that the institution will ultimately correct that unfairness. Conversely, traders with low trust in the institution will respond immediately to any sign of unfairness with non-compliant behavior (Günay, 2024). Kusuma et al. (2024) argue that reconciliation between national law and foreign agreements is needed to create legal certainty for MSMEs in export-import activities. This legal certainty is also needed with respect to taxation, where uncertainty about the application of rules creates room for a perception of unfairness. Institutional trust is built through the accumulation of positive experiences, policy consistency, and the credibility of tax officials. When this trust is established, traders are more tolerant of temporary or technical unfairness because they believe the system as a whole is fair. Conversely, when trust is low, every small unfairness will be regarded as evidence that the system is fundamentally unfair. Building institutional trust requires time and consistent effort from tax authorities.

The social comparisons made by online traders with certain reference groups significantly influence the perception of legal fairness they hold. Traders compare the tax treatment they receive with the treatment received by conventional traders, traders on other platforms, or even traders in other countries. When this comparison shows a significant inequality, a perception of unfairness arises and affects compliance. Firdaus and Hardyansah (2025) show that the enforcement of digital business-competition law and the protection of MSMEs in the era of platform globalization require an approach that takes into account unequal competitive dynamics. Inequality in tax treatment between conventional and digital businesses creates a strong perception of unfairness. Online traders who feel they are taxed more heavily compared with conventional traders will regard the system as unfair and reduce their compliance. Likewise, if traders on large platforms receive tax incentives not available to small traders, the perception of unfairness will strengthen. This social comparison is often based on incomplete or even mistaken information, but what determines behavior is the perception generated from

that comparison. Therefore, transparency about how tax policy is applied across various sectors is very important to prevent the emergence of a perception of unfairness based on mistaken information.

Psychological factors such as self-efficacy beliefs and locus of control influence how traders respond to fairness perceptions and how they translate those perceptions into compliance behavior. Khayru et al. (2022) show that psychological capital, including self-efficacy beliefs, plays an important role in shaping entrepreneurial intention. The same principle applies with respect to tax compliance, where traders with high self-efficacy tend to be more confident in facing tax procedures. They are more likely to seek information, ask questions, and resolve administrative problems rather than avoid them. Conversely, traders with low self-efficacy tend to avoid interaction with the tax system because they feel unable to handle its complexity. An internal locus of control the belief that an individual has control over their situation encourages traders to comply with tax rules even when the system feels unfair. They believe that their effort to comply will ultimately be rewarded. Conversely, an external locus of control the belief that fate is determined by forces beyond one's control encourages passive behavior and non-compliance. Traders with an external locus of control tend to give in to non-compliance because they feel there is no point in trying to comply with a system already deemed unfair.

The subjective norms that develop within the online-trader community have a strong influence on the relationship between fairness perception and tax compliance. Subjective norm refers to the social pressure an individual feels to perform or not perform a certain behavior based on the expectations of people who are important to them (Soon et al., 2020). Halizah et al. (2022) show that entrepreneurship education and psychological factors such as self-efficacy influence entrepreneurial intention. The norms that develop within a trader community can either encourage or hinder compliance. If the developing norm is that non-compliance is normal and acceptable, then traders who feel unfairness will more easily fall into non-compliance. Conversely, if the community norm supports compliance and views tax as part of social responsibility, then social pressure will encourage compliance even amid feelings of unfairness. Zahid et al. (2023) emphasize that comprehensive entrepreneurship education prepares the younger generation to enter the modern labor market, including equipping them with an understanding of social responsibility and obligations as citizens. Entrepreneurship education that covers taxation aspects can shape a norm of compliance from an early stage, so that by the time they become traders, tax compliance is already part of the values they hold.

Legal protection for digital MSMEs is a factor that indirectly influences fairness perception by creating a sense of security and certainty in doing business. Hakiky et al. (2023) show that the juridical analysis of halal certification provisions for MSMEs reflects the state's effort to provide protection and legal certainty for small business actors. This principle of protection also applies within the scope of taxation, where the legal framework must provide certainty about tax rights and obligations. When traders feel that the law provides

adequate protection for their business, they tend to develop a positive perception of fairness. Conversely, if the law is seen as failing to provide sufficient protection, or even as a tool for suppressing small businesses, a perception of unfairness will arise. Hidayat et al. (2024) show that legal protection for trademarks, copyrights, and industrial designs for MSMEs is an effort to build business defense and value. This protection creates a sense of security that encourages compliance with other obligations, including tax. Traders who feel protected by the law tend to comply with the law as a whole, while traders who feel unprotected will develop a skeptical attitude toward all forms of legal obligation, including tax. Thus, comprehensive legal protection for digital MSMEs is a foundation for a positive perception of fairness.

The strategic approach to improving MSME competitiveness through the application of sharia economic principles also has implications for the perception of legal fairness among online traders. Mardikaningsih et al. (2024) argue that a strategic approach to improving MSME competitiveness through the application of sharia economic principles can create a fairer and more sustainable business ecosystem. The principle of fairness that forms the foundation of the sharia economy aligns with efforts to build a perception of fairness in taxation. Traders accustomed to principles of fairness in managing their businesses tend to have high expectations of the fairness of the tax system. When these expectations are not met, the resulting disappointment is deeper compared with traders who do not hold high expectations of fairness. However, on the other hand, traders accustomed to principles of fairness are also better able to objectively assess whether the tax system is fair or not. They can distinguish between systemic unfairness and unfairness caused by technical or administrative error. This capacity for objective assessment is important in preventing an excessive perception of unfairness. A strategic approach that prioritizes fairness and sustainability can become a model for tax reform that is more favorable to digital MSMEs.

MSME actors' legal awareness of various aspects of business governance, including intellectual property and taxation, has a reciprocal relationship with the perception of legal fairness. Kurniawan et al. (2024), in their research on MSME actors' legal awareness of intellectual property, show that a low level of legal awareness is often caused by a lack of access to adequate information and legal education. Low legal awareness causes traders to not fully understand their rights and obligations, so that they cannot accurately assess whether the tax system is fair or not. Traders who do not understand the rules often regard every tax obligation as an unfair burden, even though the rule may in fact be substantively fair. Conversely, traders with high legal awareness can assess the fairness of the system more objectively and are not easily influenced by circulating negative stories. Putra and Darmawan (2022) show that MSME competitive advantage is determined by technological orientation and entrepreneurial competence. Entrepreneurial competence includes the ability to understand and comply with applicable rules, including tax rules. Thus, improving legal awareness through education

and mentoring is an important investment for building a positive perception of fairness among online traders.

The interaction between the factors shaping fairness perception and tax-compliance behavior creates a cycle that can be either positive or negative. A positive cycle occurs when a good perception of fairness drives compliance, which then produces a positive experience in interactions with the tax authority, which in turn strengthens the perception of fairness. A negative cycle occurs when a perception of unfairness drives non-compliance, which triggers law-enforcement action, which is then confirmed as evidence of the system's unfairness. Nuraini et al. (2022) show that social entrepreneurship plays an important role in environmental conservation through an approach involving the community and creating shared value. An approach that involves the community and creates shared value is also relevant with respect to taxation. Tax authorities need to involve the online-trader community in dialogue about tax policy and create shared value through quality service and appropriate incentives. Community involvement in policy formulation can break the negative cycle by giving traders room to voice their concerns and feel heard. When traders feel that their voice is taken into account in policymaking, the perception of procedural fairness increases, and compliance increases accordingly. This participatory approach is more effective in building long-term compliance compared with a top-down, repressive approach.

The role of entrepreneurship education in shaping the readiness of the younger generation to enter the modern labor market has broad implications for future tax compliance (Nagel et al., 2019). Zahid et al. (2023) conducted a comprehensive evaluation of entrepreneurship education in preparing the younger generation to enter the modern labor market. Good entrepreneurship education not only equips technical business skills but also an understanding of social responsibility and obligations as citizens. An entrepreneurship-education curriculum that covers taxation aspects will shape a generation of entrepreneurs with high legal awareness from the outset (Saputra & A'yun, 2025). This generation will enter the business world with a clear understanding of tax rights and obligations, along with a more balanced perception of fairness. Halizah et al. (2022) show that entrepreneurship education, self-efficacy beliefs, locus of control, and achievement motivation jointly influence entrepreneurial intention. Comprehensive entrepreneurship education can shape not only entrepreneurial intention but also a value orientation that includes compliance with rules and social responsibility. Investment in quality entrepreneurship education is a long-term investment for building sustainable tax compliance in the digital business sector. By equipping the younger generation with a correct understanding of taxation from an early stage, we can prevent the formation of a perception of unfairness arising from ignorance and prepare the foundation for a more compliant tax system in the future.

Ultimately, the factors shaping perceptions of legal fairness and their interaction with tax compliance form a complex ecosystem in which various elements dynamically influence

one another. Individual, social, structural, and institutional factors work together within a non-linear network of causality. Sinambela et al. (2022) show that digital inequality and unequal opportunity for young entrepreneurs in the online economy create structural challenges requiring serious policy attention. This challenge includes the taxation aspect, where inequality in access to information and opportunity creates a structured perception of unfairness. Firdaus and Hardyansah (2025) emphasize that the enforcement of digital business-competition law and the protection of MSMEs require an approach that takes into account the dynamics of platform globalization. This approach is also needed with respect to taxation, where policy must be responsive to rapid changes in the digital ecosystem. Kurniawan et al. (2024) show that MSME actors' legal awareness of intellectual property is still low and requires improvement through education and mentoring. The same principle applies to tax awareness, where sustained education and mentoring are the key to building a positive perception of fairness. By understanding the complexity of the factors shaping fairness perception and their interaction with compliance, policymakers can design more effective and sustainable interventions. An approach that integrates aspects of education, service, legal protection, and community participation will be more successful in building tax compliance that stems from awareness rather than coercion.

CONCLUSION

Perceptions of legal fairness have a significant influence on the compliance level of taxpayers in the electronic commerce sector. This influence occurs through complex psychological and sociological mechanisms, where online merchants evaluate the fairness of the tax system based on direct experience, information from the social environment, and comparisons with reference groups. Procedural, distributive, and interactional fairness jointly shape merchants' assessments of whether the tax system is worthy of compliance. When these three dimensions of fairness are met, voluntary compliance grows and creates a positive cycle that strengthens the relationship between the state and its citizens. Conversely, when unfairness is perceived in any of these dimensions, compliance declines and triggers a negative cycle that is difficult to break. Factors shaping perceptions of legal fairness include individual aspects such as education levels and financial literacy, social aspects such as community norms and peer influence, structural aspects such as regulatory complexity and policy uncertainty, as well as institutional aspects such as service quality and the behavior of tax officials. The interaction between these factors and compliance behavior is dynamic and non-linear, thus requiring a policy approach that is adaptive and responsive to changing conditions. Consequently, increasing tax compliance in the e-commerce sector cannot be achieved through law enforcement alone, but requires a comprehensive transformation in how the tax system is designed, communicated, and implemented so that fairness is truly felt by online merchants.

Tax authorities need to adopt a taxpayer-centered approach by considering the perceptions and experiences of online merchants at every stage of policy formulation. Involving the merchant community in policy dialogues will enhance procedural fairness and build trust in tax institutions. Simplifying procedures and increasing legal certainty through clear and stable regulations will reduce perceptions of unfairness arising from administrative complexity. Massive and continuous socialization regarding tax rights and obligations is also necessary to improve tax literacy among online merchants. Enhancing the quality of tax services through official training and the development of responsive service systems will improve the interactional dimension of legal fairness. Digital inequality creates an inequality of opportunity that requires targeted policy interventions. Such interventions may take the form of specialized mentoring programs for merchants with limited access to information and technology. Fourth, comprehensive legal protection for digital MSMEs needs to be strengthened to create a sense of security that encourages voluntary compliance. This protection includes certainty regarding fair and proportional tax treatment relative to business capacity. Theoretically, this research enriches tax compliance models by incorporating dimensions of legal fairness specific to the digital economy sector.

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