International Business & Economics Studies
ISSN 2640-9852 (Print) ISSN 2640-9860 (Online)
Vol. 8, No. 3, 2026
www.scholink.org/ojs/index.php/ibes

Original Paper

The Impact of Social Norms on Individual Tax Compliance: A Moderated Mediation Analysis Based on Perceived Tax Fairness

Wang Runwei[1], Wu Haiyan[2*], & Wang XingXing[3]

[1] School of Economics and Management, Yunnan Agricultural University, Kunming, Yunnan Province, China

[2] School of Accounting, Yunnan Business College, Kunming, Yunnan Province, China

[3] No. 1 Middle School of Chenggong District, Kunming City, Yunnan Province, China

[*] Corresponding Author

Received: June 16, 2025 Accepted: July 21, 2026 Online Published: August 12, 2026

doi:10.22158/ibes.v8n3p292 URL: http://dx.doi.org/10.22158/ibes.v8n3p292

Abstract

This paper investigates individual tax compliance behavior by constructing a moderated mediation model that incorporates social norms, tax awareness, and perceived tax fairness. Data were collected through a questionnaire survey, and the PROCESS macro was employed to test the path relationships and moderated mediation effects. The results indicate that social norms exert a positive influence on tax compliance behavior. Tax awareness mediates the relationship between social norms and tax compliance, while perceived tax fairness plays a moderated mediating role in the pathway from tax awareness to tax compliance behavior.

Keywords

social norms, tax compliance, tax awareness, perceived tax fairness

1. Introduction

Taxation constitutes the cornerstone of national economic stability and development. Tax compliance remains one of the key challenges confronting tax administrations worldwide. From the perspective of enterprises, the coexistence of multiple tax types (e.g., value-added tax, corporate income tax, and individual income tax), frequent policy updates, overlapping regulatory documents, and diverse special rules create significant difficulties for small and medium-sized enterprises (SMEs) in accurately applying relevant regulations. Concurrently, inconsistent enforcement standards and divergent interpretations of identical policies across regional tax authorities—particularly regarding cost allocation and qualification for tax incentives—expose taxpayers to compliance risks associated with cross-jurisdictional operations. Moreover, small, micro, and medium-sized enterprises often possess limited financial and tax capabilities, lack professional accounting teams, and are prone to policy misinterpretation, leading to unintentional non-compliance.

From an individual perspective, the withholding rates applicable to labor remuneration, royalties, and license fees during the annual income tax settlement are inversely aligned with the progressive settlement rates, resulting in substantial overpayments or refunds and a suboptimal taxpayer experience. At the same time, taxpayers are required to retain supporting documentation for special additional deductions—such as major medical expenses and children's education—and many choose not to file claims due to incomplete records. These issues collectively pose practical challenges to tax compliance. Furthermore, with the emergence of the digital economy as a new economic paradigm, tax regulations have lagged behind. The classification of income derived from live-streaming e-commerce and the sharing economy remains ambiguous, and platform-based withholding mechanisms are not yet fully developed.

In 2025, the State Taxation Administration issued the Administrative Measures for Tax and Social Security Contribution Credit, incorporating nationally unified collection of social security contributions and non-tax revenues—where conditions permit—into the credit evaluation system. By integrating business entities' records of timely filing and payment during the evaluation year, these measures provide a comprehensive assessment of tax and social security contribution credit ratings. This initiative uniformly includes corporate taxpayers and contributors engaged in production and business operations within the credit evaluation framework, while individual business operators and other types of taxpayers and payers may voluntarily apply to be included in the tax and social security payment credit management system. The measures have optimized the evaluation indicators for tax and social security payment credit, refined credit repair standards, and intensified efforts to address minor credit violations, thereby actively promoting voluntary compliance with tax obligations.

Tax compliance refers to the extent to which taxpayers fulfill their legal tax obligations—that is, whether taxpayers pay their taxes on time and in full. Tax compliance is influenced by a multitude of factors and represents the combined outcome of economic rationality, institutional constraints, social norms, and psychological factors, including government policies, knowledge of regulations, tax administration systems, tax rates, taxpayers' ability to pay, income levels, and perceptions of tax sanctions (Anto et al., 2021). Broadly, scholars categorize the factors influencing tax compliance into two major groups: economic factors and psychological factors. Traditional and highly influential economic models of tax compliance emphasize audits and fines as deterrents against tax evasion (Allingham & Sandmo, 1972; Srinivasan, 1973; Yitzhaki, 1974). The fundamental premise of this perspective is that individuals pay taxes out of fear of punishment or penalties; consequently, tax compliance can only be achieved through coercive mechanisms such as fines and audits (Alm & Malézieux, 2021). From an economic standpoint, taxpayers are assumed to be rational decision-makers seeking to maximize personal utility (Allingham & Sandmo, 1972); the amount of income reported by an individual is positively associated with the level of tax penalties and the probability of detection, and tax compliance is achievable only through enforcement.

At the same time, a growing body of research indicates that psychological or non-economic factors cannot be overlooked in the study of tax compliance (Alm, 2018; Alm, 2020; Kirchler, 2007; Yaser et al., 2019). When examining individual tax compliance decisions, psychological variables provide additional explanatory power beyond economic models (Alm et al., 2019).

Furthermore, some economists have sought to incorporate the influence of social norms into models of tax compliance behavior (Alm et al., 1999; Wenzel, 2004, 2005; Bobek et al., 2007; Blanthorne & Kaplan, 2008). Bobek and colleagues analyzed the specific relationships between four types of social norms and the willingness to comply with tax obligations, discussing the impact of descriptive norms on taxpayers' tax compliance. Therefore, social norms represent a factor that can play a constructive role in managing tax compliance behavior.

2. Review of Relevant Theories

Social norms arise spontaneously within society and represent a combination of deeply ingrained behavioral principles, norms, traditions, and moral values (Górecki & Letki, 2020; Smith, 2003). Cialdini and Trost (1998) define social norms as "the rules and standards that are understood by members of a group and that guide or constrain social behavior."

The fundamental premise of social norm theory is that individuals' behaviors and attitudes are, to some extent, influenced by the behaviors and attitudes of others in their social environment (Cialdini, Reno, & Kallgren, 1990). Behaviorally, individuals are motivated not only by their own self-interest but also by group norms (Alm et al., 2019).

Self-Categorization Theory (SCT) (Turner et al., 1987) offers an explanation for how social norms influence tax compliance. People categorize themselves and others into certain social groups based on salient characteristics of those groups—thereby acquiring a social identity—and this process leads individuals to develop specific attitudes, emotions, and behaviors (Turner, 1987). It causes individuals to perceive themselves as similar to other members of the same social category and to expect that everyone holds similar views; when this expectation is violated and discrepancies emerge, a state of uncertainty arises, causing individuals to feel uneasy and excluded. Consequently, people tend to internalize group norms into their personal behavior; this mechanism provides a pathway through which social norms influence individual tax-paying behavior.

Cialdini (1998) proposed four types of social norms that can guide or constrain social behavior: descriptive norms, injunctive norms, subjective norms, and personal norms. Descriptive norms reflect perceptions of how others behave in a given situation. Injunctive norms reflect what most people believe others should do in a given situation. Subjective norms reflect perceptions of what people who are important to an individual believe he or she should do in a specific situation, while personal norms embody internalized behavioral standards. Such definitions encompass not only external social influences but also an individual's moral (or ethical) beliefs. Bobek, Roberts, and Sweeney (2007) compared the differing effects of personal and social norms and found that personal norms exert a greater influence on compliance intentions than social norms. In a subsequent study, Bobek, Hageman, and Kelliher (2013) found that personal norms have a significant direct effect on compliance, whereas social (prescriptive and descriptive) norms exert only an indirect influence by affecting personal norms. Michael Wenzel (2004a, 2004b) examined the interrelationship between personal and social norms, arguing that personal norms are, in fact, internalized social norms—suggesting that when personal norms are controlled for, the influence of social norms on compliance disappears. Furthermore, when social norms are internalized as personal norms, they render deterrents irrelevant to compliance—that is, individuals comply because they believe it is the right thing to do, and changes in penalty rates or audit probabilities have no effect on compliance (Wenzel, 2004c). However, when social norms are not internalized, they do affect the effectiveness of deterrents.

One way social norms influence behavior is through communication. Communication not only helps clarify and establish group norms but also helps monitor the extent to which other members of the group adhere to those norms. When members have the opportunity to communicate, social norms may be more effective within social groups (Ostrom, 2000). Communication serves multiple functions: on the one hand, through communication, group members can clarify the social norms applicable to the group; on the other hand, they can obtain verbal assurances that other group members will comply with the norms. An experiment by Alm, McClelland, and Schulze (1999) showed that participants could vote to accept or reject stricter enforcement. Initially, participants voted to reject higher levels of enforcement, and compliance levels declined after each rejection. However, when taxpayers were allowed to communicate with one another, they supported increased enforcement, and after the voting results were announced, compliance levels rose to near-total compliance.

The second approach involves enhancing social identity. Since people follow social norms to maintain social relationships (Cialdini & Trost, 1998), they respond to the norms of groups that are important to them. Michael and Wenzel (2004a) analyzed normative processes in tax compliance and found that people exhibit higher levels of tax compliance when national norms strongly oppose tax evasion.

At the same time, tax literacy promotes tax compliance. Tax literacy stems from an understanding of tax laws, familiarity with filing procedures, and knowledge of tax incentives. It is a core competency that enables taxpayers to comprehend tax regulations, filing processes, and tax policies. It enhances taxpayers' understanding of the tax system, reduces underreporting or misreporting caused by "errors of ignorance," and mitigates resistance stemming from perceptions of "unfair tax burdens," thereby increasing the willingness to comply voluntarily.

Finally, tax compliance is also influenced by socio-psychological factors. If taxpayers perceive the tax system as fair—including horizontal equity, vertical equity, and procedural fairness—their compliance levels tend to be higher; conversely, such perceptions may lead to resistance.

3. Hypotheses

3.1 Analysis of the Impact of Social Norms on Individual Tax Compliance Behavior

A taxpayer's behavior cannot be viewed in isolation from that of other taxpayers (Alm, 2018). A wealth of empirical evidence suggests that psychological or non-monetary factors are key determinants of tax compliance (Argentiero et al., 2021; Dularif & Rustiarini, 2022). Previous research has recognized the role of social norms in achieving tax compliance (Abraham et al., 2018; Alm et al., 2019; Di Gioacchino & Fichera, 2022; Górecki & Letki, 2020; Shafer & Wang, 2017; Wenzel, 2004). Social norms represent behaviors accepted by the majority, and the perception that most people comply with regulations determines whether taxpayers' behavior aligns with the social norms they adhere to. As an informal institution within society, social norms provide individuals with recognition from others for their tax compliance behavior (Górecki & Letki, 2020).

Górecki and Letki (2020) point out that social norms are a form of ecological rationality that describe the behaviors and beliefs of others regarding tax filing. In the context of tax filing, the behavior of others influences taxpayers' decision-making. Most taxpayers' beliefs and perceptions regarding honesty serve as reasons for them to emulate others. If compliance (or honest tax reporting) becomes an accepted behavior, then taxpayers will emulate others by filing their taxes honestly. Alm et al. (2019) argue that individuals who violate norms will suffer negative psychological effects, such as discomfort, guilt, or shame resulting from noncompliance. An experimental study by Alm, McClelland, and Schulze (1999) also demonstrated the influence of social norms. In the experiment, participants exhibited lower levels of tax compliance after learning that the majority of people opposed stricter enforcement measures. Other studies have also found that many respondents believed that individuals among their acquaintances who exhibited non-compliant attitudes or behaviors demonstrated lower levels of tax compliance (De Juan, Lasheras, & Mayo, 1994; Cole & Eidjar, 2001). Therefore, this study proposes the following hypothesis:

Hypothesis 1 (H1): Social norms(SN) have a significant positive effect on individual tax compliance behavior(TCB).

3.2 Analysis of the Impact of Tax Awareness on Tax Compliance Behavior

Awareness is a state of cognition, understanding, and perception; tax awareness refers to a state in which an individual knows and understands how to pay taxes (Purnamasari & Oktaviani, 2020), and is the attitude through which taxpayers voluntarily understand the significance, functions, and purposes of taxation (Lestari & Wicaksono, 2017). According to Hediati and Dewi (2021), tax awareness is the taxpayer's voluntary commitment to fulfilling tax obligations; it is the internalization of values that involve understanding and voluntarily complying with tax regulations, leading taxpayers to correctly calculate tax amounts and pay taxes due. Tax obligation awareness leads taxpayers to feel the need to comply with tax regulations. Ayu et al. (2021) conducted a study on the impact of tax awareness on tax compliance, and the results showed a positive effect: the higher the level of tax awareness, the more likely taxpayers are to engage in tax-compliant behavior. This view is consistent with attribution theory, which posits that taxpayers' behavior is determined by internal factors such as tax awareness. Salindeho (2022) argues that increasing awareness of tax obligations also increases the sense of responsibility in tax-related activities. The relationship between awareness of tax obligations and tax compliance was also confirmed by Lestari and Wicaksono (2017), who found that awareness of tax obligations has a positive impact on tax compliance. Therefore, this study proposes the following hypothesis:

Hypothesis 2 (H2): Tax awareness(TA) mediates the relationship between social norms and tax compliance behavior.

3.3 Analysis of the Moderating Role of Perceived Tax Fairness

Generally speaking, taxpayers are willing to pay taxes only under conditions of fairness and trust; that is, if taxpayers believe that other taxpayers are also paying taxes, that the taxes they pay will not be misused through corruption or used to pay incompetent government employees, and that the tax burden is distributed fairly (Lange et al., 2017). At the individual level, taxpayers care about the fairness of their outcomes; they expect to be treated in a manner commensurate with their merits, efforts, and needs. If an individual's tax burden is heavier than that of comparable individuals, tax compliance may decline. At the group level, taxpayers care about the fairness of group outcomes and expect their group to be treated fairly relative to other (income) groups (Spicer & Lundstedt, 1976). If a particular group perceives its tax burden to be heavier than that of other groups, tax noncompliance within that group may increase (Juan, Lasheras, & Mayo, 1994). At the societal level, taxpayers are concerned with the fairness of outcomes for the nation as a whole. If the tax system is perceived as unfair, tax noncompliance may increase (Sanchez, 1995), whereas a fair system may foster trust, thereby enhancing individuals' tax compliance. The literature on the slippery slope theory also indicates that the synergy of a trust-based relationship between taxpayers and the government manifests as taxpayers' willingness to pay taxes honestly (Kirchler et al., 2008). Therefore, this study proposes the following hypothesis:

Hypothesis 3 (H3): Perceived tax fairness(PTF) positively moderates the effect of social norms on tax compliance.

Based on the above hypotheses, the theoretical model of this study is as follows:

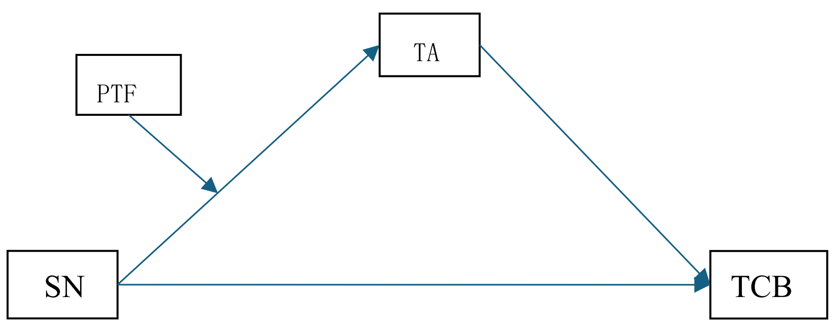

Figure 1. Theoretical Model

4. Research Methods

4.1 Questionnaire Design and Distribution

Drawing on survey questionnaires and scales developed by both domestic and international scholars regarding tax compliance, a preliminary questionnaire was designed. The items were then discussed with corporate finance personnel, self-employed individuals, and tax professionals, and revisions were made to finalize the items for each dimension of the questionnaire used in this study. The final questionnaire included 3 items on perceived tax fairness, 3 items on social norms, 3 items on tax awareness, and 4 items on tax compliance. A 5-point Likert scale was used, with scores ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree").

4.2 Data Collection

After finalizing the questionnaire, it was distributed via online platforms and paper copies to members of the Yunnan Provincial Association of Professional Managers, familiar sole proprietors, and corporate employees. A total of 174 questionnaires were distributed, with 165 returned. After excluding those of obviously low quality, 158 valid responses were ultimately obtained.

4.3 Research Methods

Since the questionnaire used in this study is a scale, we first conducted reliability and validity tests on the data. Additionally, based on the hypotheses and theoretical model of this study, which suggest the presence of moderated mediating effects, we used the SPSS macro PROCESS v4.2 to test the theoretical model.

5. Research Results

The collected data were analyzed, and the results are as follows:

5.1 Discriminant Validity of Dimensions

Descriptive statistics were performed for each dimension, with the results shown in Table 1. The average score for perceived tax fairness was below 3, indicating that respondents tended to view tax fairness negatively. In contrast, the average scores for social norms, tax awareness, and tax compliance were all above 3, suggesting a positive outlook.

At the same time, the correlation between perceived tax fairness and the other three dimensions was significantly negative, while the correlations among the remaining three variables were significantly positive ($p < 0.01$), with absolute correlation coefficients ranging from 0.4 to 0.7, indicating moderate correlations.

The square roots of the Average Variance Extracted (AVE) for each dimension were greater than 0.899 and all exceeded their corresponding correlation coefficients, indicating good discriminant validity among the dimensions.

Table 1. Discriminant Validity of Dimensions

Dimension	Mean	Std. Deviation	Perceived Tax Fairness	Social Norms	Tax Awareness	Tax Compliance
Perceived Tax Fairness	2.4985	.96462	0.925			
Social Norms	3.6608	1.03344	-0.573**	0.906		
Tax Awareness	3.7632	.90327	-0.493**	0.628**	0.942	
Tax Compliance	3.5943	.91210	-0.558**	0.623**	0.589**	0.899

5.2 Reliability and Validity

Cronbach's α coefficients for all dimensions of the questionnaire were greater than 0.89, indicating good reliability. Additionally, the Composite Reliability (CR) values were all above 0.9 and the AVE was greater than 0.8, suggesting high construct validity and discriminant validity. The data quality is good and suitable for further analysis.

Table 2. Reliability and Validity of Dimensions

Dimension	Cronbach's alpha	CR	AVE
Perceived Tax Fairness	0.916	0.916	0.856
Social Norms	0.891	0.917	0.821
Tax Awareness	0.936	0.936	0.887
Tax Compliance	0.921	0.925	0.809

5.3 Testing for Mediating Effects

Based on the model and hypotheses of this study, we first tested the mediating role of tax awareness. The SPSS PROCESS procedure was used for the analysis. Social norms were set as the independent variable (X), tax compliance behavior as the dependent variable (Y), and tax awareness as the mediating variable (M). The test was conducted using PROCESS Model 4. The relevant data were entered into the software, with the bootstrapping number set to 5,000 and the confidence interval set to 95%. The program was run, and the results are summarized in the table below:

Table 3. Mediating Role of Tax Awareness

	Effect	se	t	p	LLCI	ULCI
Total Effect	.5092	.0532	9.5713	.0000	.4041	.6143
Direct Effect	.3327	.0645	5.1589	.0000	.2053	.4601
Indirect	.1765	.0702			.0522	.3292

Effect

The test results indicate that social norms have a significant effect on tax compliance, with a direct effect size of 0.3327, $t = 5.1589 > 1.96$, $p = .001 < .05$, and a confidence interval of [0.2053, 0.4601]. This confirms the mediating effect and validates Hypothesis 1 of this study.

The mediating effect of tax awareness is 0.1765, with a confidence interval of [0.0522, 0.3292], indicating that the mediating effect holds, thereby confirming Hypothesis 2 of this study.

5.4 Test of Moderated Mediation

We used PROCESS Model 7 to test for moderated mediation; the results are shown in Table 4:

Table 4. Test of the Moderated Mediation Effect of Perceived Tax Fairness on Tax Awareness

		Effect	BootSE	BootLLCI	BootULCI
M-SD	1.6667	.0805	.0502	-.0029	.1931
M	2.3333	.1132	.0506	.0289	.2242
M+SD	3.3333	.1623	.0628	.0503	.2944
moderated mediation		.0491	.0281	.0056	.1136

The test results indicate that the moderated mediating effect of perceived tax fairness holds, with an effect size of 0.0491 and a confidence interval of [0.0056, 0.1136], suggesting that the moderating effect of perceived tax fairness is positive. Further examination of the low-score and high-score effects reveals that perceived tax fairness does not exert a moderating effect at low scores but does exert a moderating effect at high scores. The moderating effect plot is shown below:

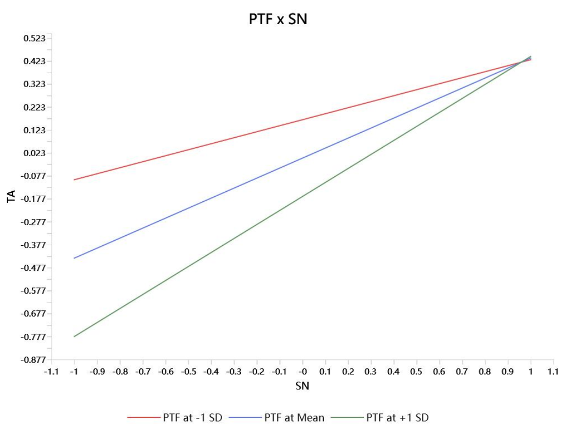

Figure 2. Moderation Effect Plot

As shown in the moderation effect plot, when perceived tax fairness is high, it significantly enhances the influence of tax awareness on tax compliance behavior. This validates Hypothesis 3 of this study.

6. Research Conclusions and Policy Recommendations

6.1 Research Conclusions

First, social norms have a positive influence on individuals' tax compliance behavior. The mechanism lies in the fact that when tax payment is viewed by the majority of society as a legitimate and necessary behavior, individuals often choose to comply with tax obligations due to conformity. At the same time, paying taxes in accordance with the law helps establish a positive image and reputation for the individual within the group. These social phenomena and reputational benefits have a positive impact on personal development, thereby promoting individual tax compliance.

Second, tax awareness plays a positive mediating role in the pathway from social norms to tax compliance. Understanding the importance of taxation and one's tax obligations helps promote individual tax compliance. The more people understand how tax revenues are used in areas such as public services, education, and healthcare, the more likely they are to view tax payment as their own responsibility, thereby increasing their willingness to pay taxes proactively.

Finally, a sense of tax fairness plays a positive moderating role in the pathway from social norms to tax awareness. The more people perceive the tax system as fair, the more it fosters tax awareness and, consequently, promotes tax compliance; a higher sense of fairness makes people more willing to pay taxes in accordance with the law.

6.2 Policy Recommendations

6.2.1 Strengthen Social Norms and Improve the Tax Credit System

The findings of this study indicate that an individual's tax compliance behavior is influenced not only by rational personal choice but also shaped by social norms, moral constraints, and interpersonal relationships. Therefore, to improve the overall compliance level of taxpayers across society, efforts must go beyond economic and legal measures to include the establishment of more robust social norms. The mechanism through which social norms operate is to shift tax compliance from "coercion" to "cooperation." By comprehensively influencing taxpayers' perceptions through descriptive and prescriptive norms, publishing open and transparent data on high compliance rates, improving social consensus, and reinforcing the positive effects of compliance, we can foster a culture of voluntary compliance. At the same time, promoting socialist moral education will help internalize tax compliance as part of taxpayers' moral cognition, thereby enhancing their proactive compliance behavior.

Regarding the tax administration system, a scientific and rigorous framework should be established to enhance audit capabilities. The Measures for the Administration of Tax and Fee Payment Credit should be refined to strengthen legal liabilities for tax violations, increase the legal enforceability of penalties for dishonest behavior, and enhance taxpayers' voluntary compliance with tax laws. During the tax administration process, high-quality services should be provided to taxpayers to improve satisfaction and reduce compliance costs.

6.2.2 Utilize Big Data Technology to Enhance Individual Tax Awareness

In national tax administration, promote inter-departmental data sharing and technological innovation;

integrate departmental data to increase transparency in tax source management and prevent tax base erosion. Use big data to analyze taxpayers' filing records, bank transactions, financial statements, and other information to automatically identify anomalies and improve the accuracy of tax audits. Introduce blockchain technology to ensure the transparency and immutability of tax data and enhance the reliability of credit data. At the same time, big data analysis can be used to examine taxpayers' historical filing records, providing personalized tax advice and intelligent filing recommendations. This will advance tax data mining and, by analyzing the tax contributions of different groups and the effectiveness of tax incentive policies, provide data support for tax reform. Natural language processing technology can be utilized to offer taxpayers 24/7 intelligent consultation services, thereby enhancing the service capabilities of tax authorities. This, in turn, will foster tax compliance awareness among individual taxpayers.

6.2.3 Optimize Tax Governance and Enhance the Sense of Tax Fairness

Data from this study indicates that the sense of tax fairness among the survey respondents is low. In the future, efforts should be made to further optimize the tax structure by reducing the tax burden on labor income and increasing taxes on property and capital gains, thereby promoting a more refined wealth distribution mechanism. Strengthen the enforcement of progressive individual income tax rates to increase the tax contribution of high-income groups and alleviate the perception of tax inequity.

Introduce digital technologies into tax governance to enhance the information content of tax data. Through artificial intelligence (AI) and big data analysis, accurately identify taxpayer characteristics, reduce tax risk behaviors, and minimize regulatory blind spots. Based on taxpayer behavioral data, use algorithms to match personalized tax incentives and proactively push applicable policies to promote taxpayers' sense of fairness.

In tax supervision, algorithms will be used to randomly select entities for inspection, reducing the subjectivity of manual screening and ensuring fairness in oversight. For key groups and enterprises, digital tools will be utilized to conduct in-depth audits of related-party transactions and profit shifting, thereby enhancing the effectiveness and fairness of tax supervision.

References

Abraham, M., Lorek, K., Richter, F., & Wrede, M. (2018). Breaking the norms: When is evading inheritance taxes socially acceptable? *European Journal of Political Economy*, *52*, 85-102.

Allingham, M. G., & Sandmo, A. (1972). Income tax evasion: A theoretical analysis. *Journal of Public Economics*, *1*(3-4), 323-338.

Alm, J. (2018). What motivates tax compliance? *Journal of Economic Surveys*, 1-36.

Alm, J., & Kasper, M. (2020). Laboratory experiments. *Tulane Economics Working Paper Series*, 1-34.

Alm, J., & Malézieux, A. (2021). 40 years of tax evasion games: A meta-analysis. *Experimental Economics*, *24*(3).

Alm, J., & Torgler, B. (2011). Do ethics matter? Tax compliance and morality. *Journal of Business*

Ethics, *101*(4), 635-651.

Alm, J., Gerbrands, P., & Kirchler, E. (2020). *Using "responsive regulation" to reduce tax base erosion*. Regulation and Governance.

Alm, J., Kirchler, E., Muehlbacher, S., Gangl, K., Hofmann, E., Kogler, C., & Pollai, M. (2012). Rethinking the research paradigms for analyzing tax compliance behavior. *CESifo Forum*, *2*, 33-41.

Alm, J., Schulze, W. D., von Bose, C., & Yan, J. (2019). Appeals to social norms and taxpayer compliance. *Southern Economic Journal*, *86*(2), 638-666.

Anto, L. O., Hamid, W., & Bulan, N. L. (2021). Taxpayer awareness, tax knowledge, tax sanctions, public service accountability, and taxpayer compliance. *Growing Science*, *7*(1), 49-58.

Argentiero, A., Casal, S., Mittone, L., & Morreale, A. (2021). Tax evasion and inequality: Some theoretical and empirical insights. *Economics of Governance*, *22*(4), 309-320.

Bobek, D. D., Hageman, A. M., & Kelliher, C. F. (2011). The social norms of tax compliance: Scale development, social desirability, and presentation effects. *Advances in Accounting Behavioral Research*, *15*, 37-66.

Bobek, D. D., Roberts, R. W., & Sweeney, J. T. (2007). The social norms of tax compliance: Evidence from Australia, Singapore, and the United States. *Journal of Business Ethics*, *74*(1), 49-64.

Bobek, D., & Hatfield, R. (2003). An investigation of the theory of planned behavior and the role of moral obligation in tax compliance. *Behavioral Research in Accounting*, *15*, 13-38.

Bobek, D., Hageman, A., & Kelliher, C. (2013). Analyzing the role of social norms in tax compliance behavior. *Journal of Business Ethics*, *115*(3), 451-468.

Cialdini, R. B., & Trost, M. R. (1998). Social influence: Social norms, conformity, and compliance. In *The Handbook of Social Psychology* (Vols. 1 and 2, 4th ed., pp. 151-192).

Cialdini, R. B., Reno, R. R., & Kallgren, C. A. (1990). A focus theory of normative conduct: Recycling the concept of norms to reduce littering in public places. *Journal of Personality and Social Psychology*, *58*, 1015-1026.

de Juan, A., Lasheras, M. J., & Mayo, R. (1994). Voluntary compliance and behavior of Spanish taxpayers. *Public Finance/Finances Publiques*, *49*(Supplement), 90-105.

Di Gioacchino, D., & Fichera, D. (2022). Tax evasion and social reputation: The role of influencers in a social network. *Metroeconomica*, *73*(4), 1048-1069.

Dularif, M., & Rustiarini, N. W. (2022). Tax compliance and the non-deterrence approach: A systematic review. *International Journal of Sociology and Social Policy*, *42*(11-12), 1080-1108.

Górecki, M. A., & Letki, N. (2020). Social norms moderate the effect of the tax system on tax evasion: Evidence from a large-scale survey experiment. *Journal of Business Ethics*. https://doi.org/10.1007/s10551-020-04502-8.

Hediati, E. S., & Dewi, S. R. (2021). Analysis of tax awareness through modernization of the tax system and tax compliance during a pandemic. *Academia Open*, *5*, 10.21070/acopen.5.2021.1893.

Kirchler, E. (2007). *The Economic Psychology of Tax Behavior*. Cambridge: Cambridge University Press.

Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The "slippery slope" framework. *Journal of Economic Psychology*, *29*(2), 210-225.

Kirchler, E., Muehlbacher, S., Kastlunger, B., & Wahl, I. (2010). Why pay taxes? A review of tax compliance decisions. In J. Alm, J. Martinez-Vazquez, & B. Torgler (Eds.), *Developing Alternative Frameworks for Explaining Tax Compliance* (pp. 15-31). Abingdon: Routledge.

Lange, P. A. M., Van Rockenbach, B., & Yamagishi, T. (2017). *Trust in Social Dilemmas*. Oxford University Press.

Lestari, T., & Wicaksono, M. (2017). The effect of taxpayers' awareness, knowledge, and attitudes on tax compliance at the Boyolali Tax Service Office. *International Journal of Economics, Business and Accounting Research*, *1*(1), 12-25.

Ostrom, E. (2000). Collective action and the evolution of social norms. *Journal of Economic Perspectives*, *14*(3), 137-158.

Purnamasari, P., & Oktaviani, R. M. (2020). Tax payment awareness mediates the relationship between tax knowledge and willingness to pay taxes. *Journal of Accounting and Taxation*, *21*(1), 221-230.

Salindeho, V. A. (2022). The effect of tax awareness, tax socialization, tax sanctions, and service quality on motor vehicle taxpayer compliance: A case study at the Karangploso Joint Samsat Office. *Jurnal Ilmiah FEB Universitas Brawijaya*, *9*(2).

Spicer, M., & Becker, L. (1980). Fiscal inequity and tax evasion: An experimental approach. *National Tax Journal*, *33*(2), 171-175.

Srinivasan, T. N. (1973). Tax evasion: A model. *Journal of Public Economics*, *2*(4), 339-346.

Turner, J. C. (1987). A self-categorization theory. In J. C. Turner, M. A. Hogg, P. J. Oakes, S. D. Reicher, & M. S. Wetherell (Eds.), *Rediscovering the Social Group: A Self-Categorization Theory* (pp. 42-67). Oxford: Blackwell.

Wenzel, M. (2003). Tax compliance and the psychology of justice: Mapping the field. In V. Braithwaite (Ed.), *Taxing Democracy: Understanding Tax Avoidance and Evasion*. Aldershot: Ashgate Publishing.

Wenzel, M. (2004). An analysis of norm processes in tax compliance. *Journal of Economic Psychology*, *25*, 213-228.

Wenzel, M. (2004). The social side of sanctions: Personal and social norms as moderators of deterrence. *Law and Human Behavior*, *28*(5), 547-567.

Wenzel, M. (2006). A letter from the tax office: Compliance effects of informational and interpersonal justice. *Social Justice Research*, *19*(3), 345-364.

Wenzel, M., & Taylor, N. (2004). An experimental evaluation of tax-reporting schedules: A case of evidence-based tax administration. *Journal of Public Economics*, *88*(12), 2785-2799.