

Abstract

While previous research has yielded evidence for the impact of justice perceptions on tax compliance, the findings were not always consistent. The present paper suggests a more differentiated view on the basis of two congenial justice theories. These theories argue that taxpayers are more concerned about procedural and distributive justice, and less about personal outcomes, when they identify strongly with the inclusive category within which procedures and distributions apply. Regression analyses of survey data from 2040 Australian citizens showed that two forms of tax compliance (pay income reporting and tax minimisation) were determined by self-interest variables. For two other forms (non-pay income and deductions), inclusive identification had an additional effect and moderated the effects of self-interest and justice variables as predicted. Implications for theories of justice motivation and the practice of compliance enforcement are discussed.