



Legal Analysis of Taxpayer Voluntary Compliance from a Legal Ethics Perspective

¹Billy Prasetyo, ²Dhenis Indrawan, ³Riyzka Alfi Syahraini, ⁴Putri Humairah, ⁵Khafifah Rizki

^{1,2,3,4,5}Universitas Islam Negeri Sumatera Utara

E-mail: ¹billysembiring04@gmail.com, ²dhenisindrawan@gmail.com, ³riyzkasyahraini@gmail.com,
⁴putrihumairah@gmail.com, ⁵khafifahrizki2@gmail.com

Info Articles	Abstract
Article History Received: 2025-08-09 Revised: 2025-08-22 Published: 2025-09-30	This study aims to analyze the contribution of legal and ethical perspectives in building a fair and transparent tax system, particularly in encouraging voluntary taxpayer compliance in Indonesia. This study uses a normative juridical method with a statutory and conceptual approach, to examine how legal rules and moral principles play a role in ensuring the protection of taxpayers' rights during the audit and law enforcement process. The results of the study indicate that the Indonesian tax law system normatively regulates taxpayers' rights and obligations through regulations such as the KUP Law, the Income Tax Law, and the Value Added Tax Law. However, its effectiveness is greatly influenced by the ethics of those implementing it in the field. It was found that the integrity of the apparatus, procedural fairness, and transparency of tax services significantly determine the success of creating a culture of compliance that grows from awareness, not merely fear of sanctions. Therefore, the synergy between legal firmness and the application of ethical values is a key element in national tax system reform.
Keywords: <i>Voluntary Compliance; Legal Ethics; Taxpayer Protection; Tax Audit; Fiscal Transparency</i>	

I. INTRODUCTION

The tax sector plays a central role in supporting national development financing. To optimize tax contributions, increasing taxpayer awareness and compliance is a top priority. One indicator of a healthy tax system's success is the growth of voluntary compliance, that is, compliance that occurs without coercion. However, achieving this type of compliance depends not only on strict law enforcement but also on guarantees of taxpayers' rights. A sense of security in fulfilling tax obligations will be fostered when those rights are respected and legally protected. Therefore, it is crucial to examine voluntary taxpayer compliance from two important perspectives: a legal and an ethical perspective.

Ethics plays a crucial role in tax law enforcement practices because it reflects the moral values in the relationship between the state and taxpayers. Values such as fairness, honesty, transparency, and integrity should be the primary guidelines for tax officials in carrying out their duties. Although laws protecting taxpayer rights exist, violations are still common in practice due to weak implementation and a lack of oversight.

Therefore, an analysis of voluntary compliance must consider how integrating legal and ethical approaches can encourage more sustainable compliance and build a fairer and more transparent tax system.(Qinayya et al., 2024).

From a legal ethics perspective, voluntary compliance is not solely influenced by statutory provisions or fear of sanctions, but rather by an internal drive stemming from an individual's moral conscience as a citizen. In this regard, ethics plays a crucial role, instilling the values of social responsibility and honesty in taxpayers. In line with the Theory of Planned Behavior, compliance behavior is strongly influenced by an individual's intentions and attitudes, which are formed from personal beliefs, social norms, and perceptions of self-control. Therefore, a legal approach needs to be combined with an ethical approach to foster a culture of compliance that grows naturally and sustainably in society.(Hasanah & Ardini, 2021).

This is even more relevant in the context of Indonesia's self-assessment tax system, where each taxpayer is fully responsible for calculating, paying, and reporting their taxes independently. In this system, compliance is not solely determined by formal law but also depends

heavily on public trust in the fairness and transparency of tax administration. Research shows that when people feel they are treated fairly, receive adequate services, and believe that their taxes are used for the public good, their incentive to voluntarily comply with their tax obligations is strengthened. Therefore, it is crucial for tax officials to uphold ethical principles such as responsibility, honesty, and fairness in their implementation.(Qataria Putri Ishak & Roro Kirana, 2023).

Similar findings were also obtained in research on the Voluntary Tax Disclosure Program (PPS) at the Garut Pratama Tax Office (KPP Pratama). This program legally provides taxpayers with the opportunity to voluntarily re-report their tax obligations, without the direct pressure of sanctions. However, the most influential factor in the success of this program lies in taxpayers' perceptions of fairness regarding the policy. When individuals perceive that the tax system is implemented fairly and proportionally, in accordance with their respective economic capabilities, a moral awareness will grow to comply with tax obligations as a form of social responsibility. Therefore, the effectiveness of the tax legal system cannot rely solely on regulations, but is also greatly determined by public ethics, the transparency of authorities, and the level of public trust in the existing system.(Rustandi & Yuniati, 2022).

II. RESEARCH METHODS

According to Widiarty (2024) This research uses a normative juridical method, an approach that examines law as a norm within a legal system. The primary focus is on examining primary legal materials such as statutes, government regulations, court decisions, and legal doctrine, as well as secondary legal materials, such as academic literature, journals, and scientific articles. The goal is to address legal issues logically, systematically, and argumentatively. This method was chosen because normatively, there are already regulations regarding taxpayer rights. However, these regulations are still considered unclear and require updating to ensure taxpayers' legal standing in the context of tax audits and law enforcement.

In its implementation, this research adopted two main approaches: a legislative approach and a conceptual approach. The legislative approach was conducted by examining and analyzing regulations related to taxation, while the

conceptual approach was used to examine legal ideas and basic principles of taxation in order to strengthen the theoretical foundation of the research.

III. RESULTS AND DISCUSSION

A. Tax Law as the Foundation of a Fair Tax System

Tax law is the normative foundation that governs the entire taxation process, from collection and management to the use of tax funds. Without strong tax law, the tax system lacks a definite structure and is vulnerable to uncertainty and unequal treatment. In the context of a state governed by the rule of law, tax law serves to clarify the rights and obligations of every citizen, especially taxpayers. Fair, transparent, and consistent regulations will build public trust in the tax authorities and create legal certainty. This is the foundation of a just tax system because it allows all citizens to be treated equally in fulfilling their fiscal obligations.(Innovative et al., 2024)

In a constitutional state system like Indonesia, tax law is understood not only as a normative tool for tax collection, but also as a manifestation of the values of justice, legal certainty, and transparency between the state and its citizens. Tax law, as a branch of public law, plays a strategic role in regulating the rights and obligations of citizens and the limits of the state's authority to collect taxes.

The legal contribution to the tax system is reflected in the existence of legal instruments such as the General Tax Procedures Law (KUP), the Income Tax Law (PPh), and the Value Added Tax Law (VAT), which regulate the entire tax cycle, from registration and reporting to audits and dispute resolution. These regulations provide legal guarantees for taxpayers to be treated fairly and equally before the law. Furthermore, objection and appeal mechanisms provide legal protection against potential abuse of authority by tax auditors.(Qinayya et al., 2024).

B. Ethical Dimensions in Tax Law Enforcement

The importance of the ethical dimension in tax law enforcement is inseparable from the integrity of the tax authorities themselves. Fair and transparent tax law enforcement must be based on high ethical standards, both from the perspective of taxpayers and tax officials. When ethics are violated, such as in cases of corruption or data manipulation, this can erode public trust

and reduce the spirit of compliance. Therefore, instilling ethical values needs to be done not only through formal education, but also through socialization and role models from tax institutions.

Ethics in the context of taxation refers to moral values that guide taxpayers in fulfilling their tax obligations. In this study, ethics is examined as an internal factor influencing individual taxpayer compliance in Kulon Progo Regency. Good ethics will encourage individuals to act honestly, responsibly, and comply with tax regulations without external pressure. These values serve as an important foundation for developing compliant behavior toward the state's fiscal obligations.(Qhoirunnisa & Budiantara, 2023)

Although the legal system has been structured in such a way, ethical values play a crucial role in ensuring its implementation does not deviate from the spirit of justice. Tax ethics encompass the integrity and honesty of tax officials and the moral compliance of taxpayers in fulfilling their obligations. In practice, dilemmas such as ambiguous interpretations of regulations or exploitation of legal loopholes (tax avoidance) often present challenges that can only be addressed ethically, not merely legally.(Pulungan et al., 2025).

Ethics also demands that tax authorities refrain from abusing their authority during audits or law enforcement. Conversely, taxpayers are also required to refrain from data manipulation or fictitious reporting. Ethical violations such as intimidation during audits and weak enforcement of sanctions demonstrate the importance of strengthening the integrity of the apparatus and a culture of accountability.(Qinayya et al., 2024)

C. Transparency as a Bridge between Law and Ethics

Transparency in the tax system is the intersection of legality and ethics. Clear regulations, open information, and publicly monitored processes create a healthy environment for growing public trust in the tax system. In this context, digital taxation measures such as the implementation of e-filing, e-bupot, and online monitoring are crucial to ensure accessibility, efficiency, and reduce opportunities for corruption.

With a transparent system, taxpayers can better understand their rights and obligations and have the courage to demand justice when their rights are violated. Furthermore, transparency

encourages public involvement in fiscal policy oversight.(Hasanah & Ardini, 2021).

One of the fundamental rights of taxpayers is to receive clear, accurate, and easy-to-understand information regarding tax regulations. Tax authorities are responsible for providing educational services and regular outreach to ensure taxpayers understand the rules, including regulatory changes that impact tax reporting and payment. This effective and transparent service protects taxpayers' rights and prevents them from falling prey to costly administrative errors.

In addition to information, the right to be treated fairly in the audit and collection process is also crucial. Every tax audit must be conducted objectively, professionally, and based on procedures stipulated in law. Tax authorities are not permitted to act arbitrarily or discriminatorily. This journal also emphasizes that audits and collection conducted repressively without regard for taxpayers' rights can lead to distrust and even resistance from the public. Therefore, it is crucial for tax officials to uphold the principle of fairness in carrying out their duties.(Pratiwi et al., 2024)

D. Fair and Inclusive Law Enforcement

The aspect of fairness in tax law is also evident in how the regulations govern the treatment of violations. Strict law enforcement, while remaining proportionate to the type of violation, reflects the government's commitment to creating a system that is not only repressive but also educational. When taxpayers perceive that regulations are enforced fairly and transparently, they tend to be more compliant and willing to fulfill their tax obligations. Furthermore, tax law provides taxpayers with protection through objection, appeal, and lawsuit mechanisms, ensuring that tax authorities' actions can be objectively tested through available legal channels.(Innovative et al., 2024)

Law enforcement that is sharp downward but blunt upward will create inequality in the tax system and undermine the state's legitimacy. Therefore, harmonization of legal force and ethical values is a prerequisite for creating a just and inclusive tax system. The legal process must not merely enforce regulations mechanically but must also consider the social and moral context (Pulungan et al., 2025).

The application of the principle of fairness in tax law is also supported by advances in information technology adopted in tax

administration. Electronic systems such as e-filing and e-billing enhance transparency in reporting and payment processes, while facilitating oversight and audits. With regulatory support that promotes convenience and efficiency, the tax system becomes more inclusive for all levels of society. Therefore, tax law is not merely an administrative tool, but a strategic instrument for building awareness, strengthening compliance, and ensuring that tax obligations are carried out fairly by all citizens. (Innovative et al., 2024).

Tax officials must act based on the principles of good governance, namely upholding integrity, participation, and accountability in every action. Violations of these principles must be subject to firm and consistent sanctions. The government, in this case the Ministry of Finance and the Directorate General of Taxes, needs to strengthen the tax system through administrative reform, increasing moral competence, and improving the internal oversight system. Ethics training for officials, establishing consistent service standards, and establishing an effective complaints channel are steps that need to be optimized.

IV. CONCLUSION AND SUGGESTIONS

A. Conclusion

Based on the research results, it can be concluded that:

1. Indonesia's tax system requires a balance between legal force and ethical enforcement. Tax laws, as formulated in the form of regulations, are insufficient to encourage compliance without incorporating moral values such as honesty, responsibility, and fairness.
2. Voluntary taxpayer compliance is not only influenced by normative provisions and threats of sanctions, but is highly dependent on perceptions of fairness, transparency, and protection of taxpayer rights.
3. Ethical law enforcement practices, professional service, and a participatory approach by tax officials can increase public trust, which is the main foundation for creating a sustainable culture of compliance.
4. The tax audit and law enforcement process plays a crucial role in maintaining the credibility and effectiveness of the national tax system. However, its success is largely determined by consistent implementation and public perception of procedural

fairness. Professionally conducted audits and objectively applied sanctions will increase compliance, while uneven implementation can undermine public trust in the tax authorities.

5. Transparency in tax administration is a key factor linking the implementation of positive law and ethical values. When taxpayers receive clear, open, and easily accessible information regarding their rights and obligations, a space of trust is created that encourages voluntary compliance. Therefore, information transparency and accountability of tax institutions are essential elements in supporting a participatory tax system.
6. Achieving a just and sustainable tax system requires synergy between regulatory reform and the internalization of ethical values in institutional practices. Strengthening the moral competence of tax officials through integrity training, improving the quality of public services, and implementing strict internal oversight is necessary to ensure the tax system operates not only legally but also ethically and responsively to public needs.

B. Suggestion

The government, particularly the Directorate General of Taxes, needs to intensify its outreach and education efforts regarding tax rights and obligations. This is crucial to ensure taxpayers have sufficient knowledge to fulfill their obligations voluntarily without coercion.

REFERENCE LISTAN

Hasanah, A., & Ardini, L. (2021). Etika Dan Kepatuhan Pajak. *Dinamika Akuntansi Keuangan Dan Perbankan*, 10(1), 1–7. <https://doi.org/10.35315/dakp.v10i1.8441>

Inovatif, J. M., Maulana, A. F., Sinaga, F. D., Hulu, F. T., Pratama, W., & Bangsa, U. B. (2024). Analisis peran hukum pajak dalam meningkatkan kesadaran wajib pajak. 8(6), 766–771.

Pratiwi, A., Khairunnisa, A. A., Ramadhandy, A. D., & Savitri, A. E. (2024). Efektivitas Kepatuhan Wajib Pajak, Pemeriksaan Pajak dan Penagihan Pajak terhadap Penerimaan Pajak. *Studi Akuntansi, Keuangan, Dan Manajemen*, 3(2), 107–117.

https://doi.org/10.35912/sakman.v3i2.2258

Pulungan, Y. A., Silfana, J., & Lubis, R. A. (2025). *Pengantar Hukum Pajak Serta Aturan Dan Regulasi Yang Berlaku* *Introduction to Tax Law and Applicable Rules and Regulations.* 11645–11650.

Qataria Putri Ishak, S., & Roro Kirana, R. (2023). Perspektif Wajib Pajak Terhadap Kebijakan Pajak Orang Pribadi. *SENAKOTA-Seminar Nasional Ekonomi Dan Akuntansi*, 15, 1–12.

Qhoirunnisa, Z. J., & Budiantara, M. (2023). Pengaruh Etika, Kesadaran Wajib Pajak, Sanksi Pajak, Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak (Studi Kasus Wajib Pajak Orang Pribadi Di Kulon Progo). *Value*, 4(2), 151–173. <https://doi.org/10.36490/value.v4i2.945>

Qinayya, S. A., Reyhanif, A. A., Nugroho, D. D., & ... (2024). Perlindungan Hak Wajib Pajak Dalam Proses Pemeriksaan Dan Penegakan Hukum Pajak Di Indonesia Ditinjau Dari Perspektif Hukum Dan Etika. ... *Kajian Ilmu Hukum* ..., 2(3).

Rustandi, R., & Yuniati, Y. (2022). Pengaruh Pengungkapan Pajak Sukarela Terhadap Kepatuhan Pajak Sukarela Dengan Keadilan Pajak Sebagai Variabel Pemoderasi Pada Kantor Pelayanan Pajak Pratama Garut. *Jurnal Ilmiah Manajemen, Ekonomi, & Akuntansi (MEA)*, 6(3), 1626–1637. <https://doi.org/10.31955/mea.v6i3.2477>

Widiarty, W. S. (n.d.). *B u k u a j a r*.