# Procedural Fairness and Assisted Digital Services in Voluntary Tax Compliance: A Conceptual Review

Nazhira Nindya Padma Hanuun[1], Ricky Agusiady[2]

1. Yayasan Kreatif Indonesia Emas | nazhiranindya@gmail.com

2. Universitas Sangga Buana Bandung | ricky.agusiady@usbypkp.ac.id

## Abstract

Purpose: This conceptual review examines how procedural fairness and assisted digital services may influence voluntary tax compliance. Method: A purposive synthesis connects the slippery-slope framework, technology acceptance, and tax-administration digital transformation. It reports no taxpayer sample, experiment, or compliance estimate. Argument: Digital access can reduce some administrative burdens while creating others when identity, information, or correction processes fail. Assistance may support voluntary cooperation when it improves understanding and preserves the taxpayer's ability to question an outcome. The framework distinguishes task completion, perceived treatment, trust, and compliance behaviour. Contribution: It specifies mechanisms and candidate measures for evaluating service design without equating portal usage with substantive compliance. Implications: Administrations should examine unresolved journeys, understandable explanations, and accessible correction alongside processing speed. The paper is a conceptual service-design analysis, not an interpretation of current tax obligations or evidence that a particular digital platform has succeeded.

**Keywords:** tax compliance; procedural fairness; assisted digital services; institutional trust; administrative burden

## 1. Introduction

Digital tax administration can make routine interactions easier while leaving exceptional cases difficult to complete. A taxpayer may be able to open a portal yet remain unable to reconcile a record, understand an error message, or correct an inaccurate entry. Counting successful logins would overlook this problem. This paper examines how the quality of procedure and assistance may affect the willingness to cooperate with a tax administration.

The distinction between voluntary and enforced compliance is central. A completed submission can arise from understanding and cooperation, fear of a consequence, or the intervention of an adviser. These pathways are not interchangeable. Kirchler et al. (2008) distinguish trust-related and power-related dimensions of compliance. The framework developed here asks how a digital service journey could support legitimate cooperation without assuming that convenience alone determines behaviour.

The paper contributes a bounded service-design account. It links understandable information, respectful treatment, feasible assistance, and a meaningful correction process to proposed mechanisms of trust and voluntary cooperation. The OECD (2020) provides a vision of digital tax-administration transformation, while Davis (1989) supports a distinction between technological usefulness and ease of use. The analysis does not evaluate a named national platform, infer current legal duties, or present observed changes in taxpayer compliance.

## 2. Construct definitions and theoretical links

Procedural fairness is used here to describe the taxpayer's assessment of how an administrative interaction is conducted, including consistency, understandable reasons, respectful treatment, and the opportunity to identify an error. It is distinct from receiving a favourable financial outcome. A person can disagree with an outcome while recognising a fair process, or accept an outcome while experiencing an opaque and burdensome procedure.

Assisted digital service means support that helps a taxpayer use or complete a digital process while preserving appropriate authority, privacy, and responsibility. Assistance can include explanation, navigation support, or a referral to an authorised decision maker. It should not require a taxpayer to surrender credentials or accept an unexplained change. The conceptual focus is the quality of the handover between self-service and accountable assistance.

Voluntary compliance concerns willing cooperation with applicable obligations. The slippery-slope framework provides a basis for considering trust and enforcement separately (Kirchler et al., 2008). Technology acceptance concerns perceptions that may influence use (Davis, 1989), but portal acceptance does not establish accurate reporting or payment. The proposed model therefore distinguishes technology use, service completion, procedural experience, and substantive behaviour. Future measurement should preserve these boundaries rather than treating them as synonyms.

## 3. Method and analytical scope

The paper uses purposive conceptual synthesis of the sources listed in the bibliography. The selection connects compliance mechanisms, technology acceptance, and administrative transformation. It is not a systematic review, and there is no claim of an exhaustive search, a screened study count, independent coding, or quantitative aggregation. The method generates an analytical framework that remains open to empirical challenge.

The reasoning follows a taxpayer journey through information discovery, identification, data entry, validation, submission, and correction. At each stage, the analysis asks what the user must understand, which institution or actor can resolve an exception, and what evidence would show whether the interaction was completed. It then distinguishes a technical obstacle from a substantive disagreement about an obligation. Hypothetical examples illustrate the process but are not accounts of observed taxpayers.

The framework deliberately avoids interpreting current legislation or platform-specific rules. Its propositions concern service quality and behaviour, not the amount of tax due, the validity of a notice, or the availability of a particular remedy. Local implementation requires the competent authority's procedures and the applicable legal framework. This boundary matters because an apparently helpful digital message can mislead if it presents a general explanation as an authoritative determination of an individual's case.

## 4. A fairness-and-assistance framework

The first proposed mechanism is comprehension. Clear information can help taxpayers understand what action is required and why a particular input is requested. Comprehension should be distinguished from exposure: displaying instructions does not establish that the user understood them. A feasible evaluation would examine the user's ability to identify the next valid step without collecting more personal information than necessary.

The second mechanism is procedural confidence. Consistent treatment, a coherent explanation, and a way to question an apparent error may support confidence that cooperation is meaningful. The third mechanism is correction capacity. Assistance becomes consequential when an unresolved case reaches someone with the authority and evidence to act. A sympathetic response that merely repeats the same instruction may leave the substantive obstacle unchanged.

The framework predicts that these mechanisms condition the relationship between digital service use and voluntary cooperation. It does not predict universal trust or the removal of legitimate enforcement. Table 1 identifies the proposed pathway and its failure points. The contribution is to show why the service journey, rather than technology adoption alone, should be the unit of analysis when an administration evaluates how digital transformation is experienced by taxpayers.

**Table 1. Proposed framework**

| Proposed mechanism | Potential failure |
|---|---|
| Comprehension | Instructions are visible but not understandable or actionable. |
| Procedural confidence | Explanations and actual treatment contradict each other. |
| Effective assistance | The handover loses context or lacks decision authority. |
| Correction capacity | A reported error has no clear owner or resolution path. |

## 5. Designing assistance without creating new burdens

A useful assistance model begins with a clear division between information, navigation support, and an authorised decision. Staff should know when they can explain a routine step and when they must refer a question. The taxpayer should know whether an answer is general guidance or a determination concerning the case. Ambiguity at this boundary can create misplaced confidence and repeated contact.

The handover should preserve relevant context. When a digital process fails, a support employee needs a concise account of the attempted action and the unresolved obstacle. Requiring the taxpayer to recreate the entire history imposes a new burden. At the same time, assistance should avoid unnecessary disclosure of credentials or unrelated financial records. The proposed design principle is sufficient evidence for resolution, combined with appropriate access controls and a defined retention purpose.

An alternative channel should remain available for cases the primary interface cannot resolve. Its existence alone is insufficient: operating hours, waiting time, language, accessibility, and decision authority affect whether it is usable. The OECD (2020) motivates consideration of an integrated digital administration, but the particular assistance arrangement described here is a conceptual proposal. It must be tested with the users and administrative tasks for which it is intended.

## 6. Measurement and evaluation design

Evaluation should separate technical completion from substantive correctness and perceived procedure. Completion can concern whether an eligible task reaches the intended administrative state. Correctness requires an appropriate substantive reference. Perceived procedure concerns the user's experience of explanation, respect, consistency, and opportunity to raise an error. A favourable result in one category does not establish performance in the others.

Candidate indicators include unresolved journeys after assistance, repeated contacts concerning the same problem, explanations that identify an actionable next step, and corrections completed within a defined observation window. Table 2 provides interpretation safeguards. Complaint rates should be assessed alongside access to the complaint channel. Better access can increase reporting even when the administration is improving its response to problems.

A future study could compare bounded service changes with attention to case complexity, taxpayer experience, assisted versus unassisted use, and contemporaneous policy changes. Raw differences in compliance between channels would not demonstrate a channel effect. More difficult cases may be disproportionately routed to assistance, while confident users complete simpler tasks independently. An evaluation should predefine outcomes, protect confidential taxpayer information, and report exclusions and unresolved cases. This conceptual review supplies no measured effect size or validated survey instrument.

**Table 2. Candidate indicators and interpretation safeguards**

| Candidate indicator | Interpretation safeguard |
|---|---|
| Eligible tasks completed after assistance | Adjust for task complexity and report abandoned cases. |
| Repeat contacts for the same unresolved obstacle | Link cases carefully without unnecessary personal data. |
| Explanations identifying a valid next action | Evaluate accuracy as well as readability. |
| Corrections closed / corrections requiring action | Define closure and disclose unresolved cases. |

## 7. Discussion and propositions

Proposition 1 states that understandable procedure supports voluntary cooperation through improved comprehension and procedural confidence, conditional on the substantive process being consistent with the explanation. A clear message cannot compensate for contradictory institutional action. Proposition 2 states that assistance supports service completion when a handover preserves context and reaches an actor with appropriate authority.

Proposition 3 states that perceived fairness conditions the association between digital convenience and institutional trust. A convenient interface can still be experienced as

unfair when an error cannot be challenged. Proposition 4 states that a usable correction process reduces the persistence of unresolved administrative obstacles, but may initially increase the number of reported problems. These are conceptual expectations, not verified findings about a particular jurisdiction.

Alternative explanations include prior trust, advice from tax professionals, knowledge of obligations, enforcement intensity, and differences in case complexity. Taxpayers who are already more willing to cooperate may also evaluate services more favourably. A future study should investigate temporal ordering and distinguish experience from underlying disposition. Experimental or longitudinal designs may help, but their ethical and institutional feasibility requires separate consideration. The present framework offers questions for those studies rather than claiming that one design has already settled the issue.

## 8. Implications and limitations

Administrations should examine a complete journey before expanding a service feature. A bounded pilot can identify whether users understand instructions, whether exceptions can reach the right unit, and whether the final state corresponds to the intended task. The relevant evidence includes unsuccessful journeys. Removing failed attempts from the denominator can make an interface appear efficient while concealing the burden it shifts to users and support staff.

Training should prepare staff to distinguish explanation from determination and to recognise when a general answer is insufficient. Management should define who owns a case that crosses organisational units. A taxpayer should not become the sole coordinator of an internal handover. These implications follow from the paper's proposed mechanism and should be evaluated against actual service capacity and institutional responsibilities.

The study's limitations include a selective literature base, no observed taxpayer behaviour, and no assessment of current national rules. It cannot determine whether a specific

assistance model increases compliance or whether its benefits exceed its cost. Differences in digital access, language, disability, and access to professional advice may alter outcomes. Future research should examine these conditions directly and avoid treating willingness, use, accuracy, and payment as a single undifferentiated construct.

## 9. Illustrative exception and research design

Consider a hypothetical taxpayer who can sign in and enter data but cannot complete a validation step because two records appear inconsistent. A technical response might ask the person to repeat the same action. A service response would first determine which stage is failing, whether the instruction is accurate, and which unit can resolve the inconsistency. The example shows why a repeated successful login is not evidence of a completed journey. It supplies no observation about the incidence or cause of such cases in an actual administration.

A fair response should also distinguish inability from unwillingness. A user who cannot complete the task may require explanation or correction rather than an assumption of resistance. Conversely, difficulty using an interface does not remove a valid obligation. The framework keeps those questions separate so that assistance can be evaluated without making unsupported substantive judgements. Reasons should identify what was considered and what action, if any, remains available through the applicable process.

For empirical testing, researchers could first map a small set of clearly bounded tasks and develop a transparent classification of unsuccessful outcomes. They could then assess whether users and staff apply the categories consistently. A subsequent study could examine changes in resolution after a defined assistance intervention, recording differences in task complexity and external conditions. Any link to compliance would require an appropriate behavioural measure and a defensible basis for accessing it. The research agenda therefore proceeds from construct clarity to measurement and only then to causal claims.

## 10. Conclusion

Voluntary tax compliance cannot be inferred from portal usage alone. Digital interaction becomes meaningful through understandable procedure, appropriate assistance, and the practical ability to resolve an error. This paper proposes a framework connecting those service features with comprehension, procedural confidence, and cooperation, while preserving the distinction between voluntary and enforced behaviour.

The practical implication is to evaluate completed and corrected journeys alongside processing speed. A credible assistance model identifies its limits, preserves context during handover, and reaches an authorised decision maker when required. A fairness assessment examines treatment and reasons rather than assuming that a favourable outcome is the only evidence that matters.

The framework remains conceptual. Subsequent studies should test its mechanisms, address selection and case-complexity differences, and report both costs and exclusions. The paper neither promises a compliance increase nor interprets an individual taxpayer's obligations. Its contribution is a more precise set of constructs and evaluation questions for responsible digital service design in tax administration.

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