

A Systematic Literature Review for Distinguishing Tax Terms: Equality, Equity, Justice, and Fairness

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Abstract: The organizational fairness literature is frequently used by fairness scholars to evaluate tax fairness models, conceptions, and measurements, even though tax fairness and tax justice are context-dependent and require further formulation. However, the generalizability of organizational justice studies to other domains and the extent to which context affects justice perceptions remain unknown. There is a dearth of literature that defines the terms tax fairness, tax equity, tax equality, and tax justice accurately. The purpose of this research is to distinguish between the tax phrases "fairness," "equity," "equality," and "justice." Additionally, the author refined the tax words inside the operationalized idea to produce more precise measures for future research. A systematic literature review was conducted as the research method, utilizing the PRISMA research approach and NVivo for qualitative data processing. As a result of the research findings, the phrase "tax fairness," which was previously believed to refer to a lesser degree of tax justice than "tax equity," is now used to refer to tax justice in a broader sense. Tax equity has the most extensive set of characteristics and indicators. Meanwhile, the word "tax justice" refers to a more specialized area of law and procedure, namely tax law. The phrase "tax equity" is included in the indicator "tax fairness," although the term "tax equality" is rarely used in the worldwide tax literature. The more distinct the tax terms, the easier it will be for the tax researcher to use terms like tax fairness, tax justice, tax equity, and tax equality correctly.

Keywords: *Tax Fairness, Tax Equity, Tax Justice, Tax Equality, Systematic Literature Review, PRISMA.*

1. Introduction

The organizational fairness literature is frequently used by fairness scholars to evaluate tax fairness models, conceptions, and measurements, although tax fairness and tax justice are context-dependent and require further formulation (Colquitt in Farrar et al., 2020, p. 12). The generalizability of organizational justice studies to other domains and the degree to which context affects perceptions of justice have not been determined (Farrar et al., 2020). While fairness is central to the popular discourse on tax policy, its meaning has expanded to encompass not only traditional equality and consistency of treatment, but also simplicity, accessibility, effect neutrality, and competitiveness (Baron in Stebbings, 2016, p. 286). Since fairness is a primary priority in income tax policy, many tax academics devote additional attention to its review. However, many tax researchers and academics are unaware of the distinctions between fairness, equity, equality, and justice in tax parlance. Thus, numerous works of literature attempt to utilize the term "fairness" with varying definitions or situations yet employ the same terminology. Indeed, ambiguities over the meaning of one phrase in relation to another are not unusual. The literature review is frequently the first piece of academic study and writing undertaken by new researchers.

They accomplish it by demonstrating their thorough understanding of the researchers in their field and their familiarity with their work. Additionally, they use the literature to support their studies. Furthermore, they use this review to contextualize their findings (Winchester and Salji, 2016). The purpose of this study was to establish a clearer distinction between the terms "tax fairness," "tax justice," "tax equity," and "tax equality." Additionally, the author refined the tax words inside the operationalized idea to produce more precise measures for future research. The operationalized concept of tax fairness will aid future research that needs to assess how well a tax policy is implemented in accordance with the fairness principle. As an application to practice and research, this study clarifies the distinctions between frequently used tax terminologies in the worldwide tax literature and demonstrates a more relevant context definition. Thus, this article can help clarify the perplexing nature of certain tax phrases. Additionally, this article expands on the concept of tax fairness so that it is clear where tax equity, tax equality, and tax justice stand in relation to tax fairness. By delineating the concepts of fairness, equity, equality, and justice, it will become easier to evaluate the level of justice in a tax policy in light of its context.

2. Literature Review

According to Papadeas and Sykianakis, tax equality is a component of the indicator of tax fairness. According to them, equitable taxation must be defined by both horizontal and vertical tax equality. Horizontal tax equality refers to the identical tax treatment under identical circumstances. Vertical equality entails varying tax treatment based on the conditions (Papadeas and Sykianakis, 2014). Stebbings defined a component of tax fairness as the elimination of loopholes and incentives that impose additional burdens on certain segments of the taxpaying society while allowing others to have lighter obligations (Stebbing, 2016). While some articles use the terms "tax justice" and "tax equity" interchangeably, they refer to the same thing: "a person's ability to pay taxes" (Evans, 1978). Stebbings refers to fiscal justice as a form of substantive equity (Stebbing, 2016, p. 286). Farrar uses the terms "tax fairness," "tax equity," and "tax justice" interchangeably throughout his literature search process while compiling a list of items to gauge tax fairness (Farrar et al., 2020).

3. Methodology

The research method utilized to create these conceptual notes is a systematic literature review (SLR), which incorporates secondary sources and synthesis of pertinent prior research. The form of SLR used is Meta-synthesis, which is accomplished through the use of the qualitative data processing software NVivo. To address the research issues, a qualitative meta-synthesis of the collection of publications is beneficial. This requires a comparative study of the publications' contents in light of the research questions, which results in a fresh interpretation of the findings (Dekker, Franco Contreras, and Meijer, 2020, p. 1208). To accomplish the research aims and to find answers to the research questions, this study utilized reputable online database sources, robust data retrieval and qualitative data processing technologies, and dependable methodologies for conducting a systematic evaluation of the literature (SLR). As with other studies, however, this one has limitations. Due to restricted resources, researchers cannot use paid papers (which are not available in open-source journals) when gathering articles.

The Publish or Perish (PoP) and Mendeley programs were used to collect and select literature. The PICO (Population, Intervention, Compare, and Outcome) technique is used for the literature search, while the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analysis) method is used for the reporting strategy. PRISMA is an evidence-based minimum set of items for reporting in systematic reviews and meta-analyses. PRISMA is primarily concerned with the reporting of systematic reviews evaluating the effectiveness of interventions, although it can also be used to publish systematic reviews with other aims (e.g., evaluating etiology, prevalence, diagnosis, or prognosis) (PRISMA-Statement, 2021). The phases in reporting a systematic review using PRISMA are (1) identification, (2) screening, (3) eligibility, and (4) inclusion. Thus, PRISMA's stages for conducting SLR are as follows: defining eligibility criteria (Inclusive & Exclusive Criteria), defining the source of information (Electronic Database), selecting literature (Study Selection), collecting data (Collecting Data), and selecting data items (Extracting Data).

Search Strategy (Identification): The quality of the literature review is contingent upon the quality and relevancy of the analyzed literature. NVivo enables researchers to include a vast volume of material into the computer and quickly sort it into the sections that are most important to their study (O'Neill, Booth and Lamb, 2018). While there are other sources of information to explore, a search of electronic databases is frequently the first port of call (Petticrew and Roberts, 2006). The authors employed PoP and Mendeley tools to filter internet data and bibliography related to the issue throughout this literature search process (identification). The author used PoP to conduct a literature search, utilizing just Scopus as a database source and a time span of 2000–2021. Tax equity terms such as "tax equity" or "tax equality" or "tax fairness" or "tax justice" contain Boolean operators. PoP generates the maximum number of articles that it is capable of populating, which is 200. When those publications are ordered according to their "h index," it is possible to determine that the top 200 articles are the most cited. The same keywords were used without quote marks to do a literature search using Mendeley. Mendeley generated 870 articles on relevant topics in an unlimited amount of time. Thus, combining 200 articles from PoP and 870 articles from Mendeley results in a population of 1070 articles for authors to process.

Study Selection (Screening): The screening stage occurs after the literature has been gathered. The screening was conducted in stages in this investigation. The first screening is a Mendeley-based metadata review. Mendeley was used to consolidate all the collected articles. The article details from PoP were incorporated into the Mendeley database. Following that, the author revised the details of all the articles, resulting in the deletion of some. The auto-coded themes and sub-themes are prioritized according to their relevance to the research topic. Articles were omitted from the article population if they were not referenced because they were unrelated to the selected topics and sub-themes. After sifting through the referenced articles, it was discovered that several were duplicates and were thus omitted. As a consequence, as illustrated in appendix 1, 411 articles passed the auto code screening stage. In NVivo, the fourth screening was conducted using the "cluster analysis" function.

The 411 articles are classified according to their word similarity, using the "Pearson correlation coefficient" as a measure of similarity. Cluster analysis produces a dendrogram or cluster map that connects clusters of linked articles. At this point, the article will be deleted if it lacks a connection to other articles (i.e., it does not have a cluster). No articles were deleted as a result of this filtering stage. As a result, the 411 articles were retained for further screening, as seen in appendix 2. The final (5th) screening in Nvivo was performed by verifying the code counts for 411 articles. In NVivo, reduction and elimination were applied to the output of automatic codification. Articles that do not contain a code following the auto code will be deleted. To ensure triangulation, a single code must refer to many article references. At this stage, no articles are deleted, as each article has a minimum of two codes. As a result, the 411 items remained to be processed to the next level, as illustrated in appendix 3.

Eligibility Criteria: After completing the screening procedure with data sources that contain abstracts and keywords, full-text publications are searched from sources that fulfill the criteria. Articles are downloaded from open-access journals and the websites of institutional and university libraries. In this instance, full-text articles were retrieved from the Universitas Indonesia Library's online database and relevant open-source periodicals. Journal articles, books, book parts, and these are all examples of documents. Mendeley was used to apply the full-text search criteria to the list of 411 articles from the screening step in NVivo. The findings are summarized in appendix 4. At this stage of eligibility, manual coding was employed to ensure that the whole text of the data source could be reviewed in detail to obtain all the essential information on the issue and the PRISMA checklist matrix (Areopagus, 2020). The author examines the articles inductively, one by one. All suitable articles are gathered into a new folder in NVivo called the Eligibility folder, where they will be processed further to the stage of "included."

Quality Appraisal (Included): The process of evaluating each study's procedures and findings is frequently referred to as critical appraisal, or "study quality assessment." This exercise is used in a systematic review to determine whether the study is adequate for answering the question (Petticrew and Roberts, 2006). After completing the eligibility stage, a cluster analysis was performed in NVivo on 157 eligible articles (appendix 5). As a result of an examination of each full-text article, six articles were deleted that had only a tenuous association with other articles on the dendrogram for a variety of reasons. The remaining 151 articles are organized into a folder labeled "included 1," as illustrated in appendix 6.

Data Extraction and Synthesis of Findings: Sometimes the research in social science systematic reviews is too varied to allow for such a statistical summary, and in the case of qualitative studies, in particular, alternative synthesis methods are more suited. In such instances, a narrative synthesis of the investigations is recommended indicated (Petticrew and Roberts, 2006, p. 164). To extract data from the 151 included articles, auto coding was used, which resulted in the identification of two pertinent themes, namely income and tax. A total of 67 files had to be eliminated because the article lacked any code. Auto code makes advantage of word frequency and text search, specifically the terms "tax justice," "tax equality," "tax equity," and "tax equity." The remaining 84 articles are organized into a folder labeled "included 2," as illustrated in appendix 7.

4. Result & Discussion

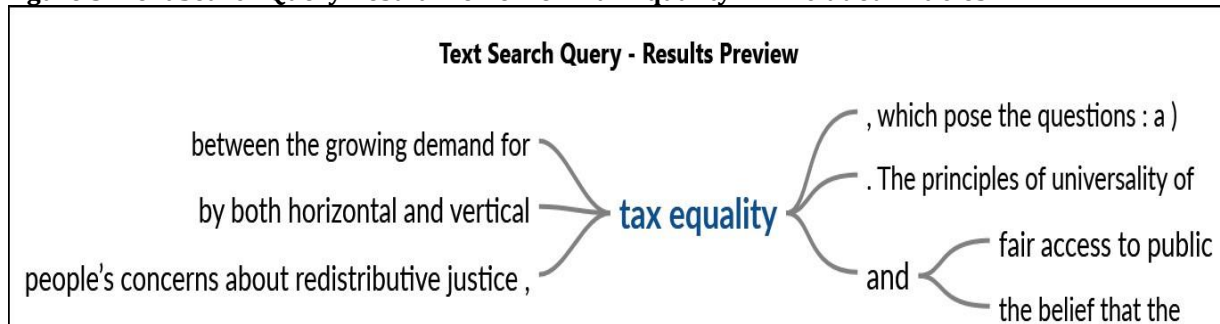
This systematic literature review aims to identify and describe more precisely the four dimensions of justice in taxation, which are typically articulated as fairness, equity, equality, and justice. The PRISMA approach was

Table 1: Query Results for Tax Equality, Tax Equity, Tax Fairness, and Tax Justice in Included Articles

Codes	Number of Coding References	Aggregate Number of Coding References	Number of Items Coded	Aggregate Number of Items Coded
Query Results\\Tax Equality	6	6	4	4
Query Results\\Tax Equity	219	219	23	23
Query Results\\Tax Fairness	555	555	36	36
Query Results\\Tax Justice	35	35	17	17

Tax Equality: There were only a few that the writers discovered in the literature that was filtered to include articles discussing tax equality. Indeed, Papadeas and Sykianakis stated that tax equity is a component in determining tax fairness. According to them, equitable taxation must be defined by both horizontal and vertical tax equality. Horizontal tax equality refers to the identical tax treatment under identical circumstances. Vertical equality entails varying tax treatment based on the conditions. The question is, how significant is the distinction (Papadeas and Sykianakis, 2014).

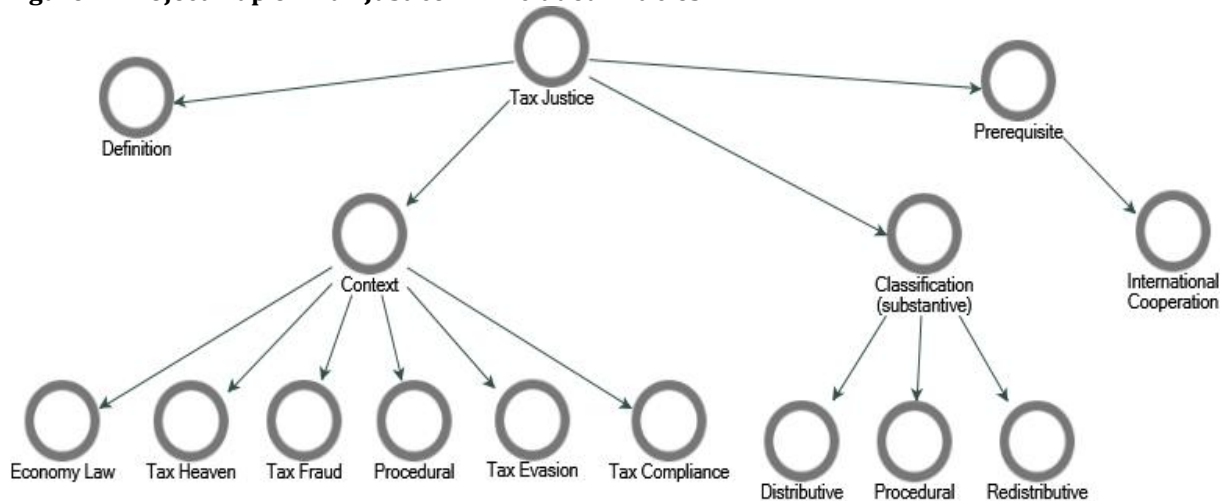
Figure 3: Text Search Query Result Preview of “Tax Equality” in Included Articles



Rakowski emphasized that tax equality in income tax is equality of contribution, not of sacrifice. Each taxpayer is required to devote an equal amount of each year's income-producing efforts to the government, under a proportional income tax (Rakowski, 2005). According to the table of tax fairness measurement variables (see subchapter of tax fairness), the tax equality definition and categorization above are included in the distributive fairness dimension which has two sub-dimensions (vertical equity and horizontal equity). Thus, there are similarities between the opinions of Papadeas & Sykianakis (2014) with Gerbing in Gilligan and Richardson (2005), Galle (2008), Lindsay (2016), and Farrar, et al (2020) that tax equality is one of tax fairness's indicators. In this term, tax equality is a synonym with tax equity.

Tax Justice: Tax justice has become a global political concern. There are four topics founded from the SLR on tax justice as described by the following image and appendix 9.

Figure 4: Project Map of “Tax Justice” in Included Articles



Stebbing defined part of tax justice with the elimination of loopholes and incentives that burdensome sections of the tax-paying society while allowing others to have lighter obligations (Stebbing, 2016). In defining tax justice, some articles use tax justice and tax equity terms for one common understanding that is “a person’s ability to pay taxes” (Evans, 1978). Stebbings mentioned tax justice as a kind of substantive fairness (Stebbing, 2016). In developing a list of items to measure tax fairness, study also considers the terms tax fairness, tax equity, and tax justice as synonyms in the literature search process (Farrar et al., 2020). Regarding the context, tax justice is now guaranteed mainly through substantive legislation and court decisions (Stebbing, 2016). The global conception of tax justice should be defended when raising tax fraud issues. Tax fraud involves using various means to avoid paying taxes and obtaining unjustified payments (Compin, 2015). Tax justice network echoed by tax haven definition, any country or territory whose laws may be used to avoid or evade taxes which may be due in another country under that country’s laws (Compin, 2015).

Knopff and Morton (1992) mentioned that fundamental justice is a term specifically chosen for a procedural, not a substantive provision (Farrar et al., 2020). Therefore, tax justice is believed as one of the factors that affect tax evasion behavior, besides social, psychological, and religious factors (Jun and Yoon, 2018). Tax justice is an important consideration in taxpayer compliance decisions. Wenzel (2002) claimed that taxpayers are more concerned about procedural and distributive justice than personal outcomes when they strongly identify with the nation. Frey and Feld (2002) believed that taxpayers’ willingness to pay taxes will increase when tax officials treat them respectfully. Rechberger (2010) mentioned that if taxpayers perceive that rule-breakers are not properly punished, they may no longer feel obliged to adhere to the laws (Jun and Yoon, 2018). Tax justice term also exists in economy law (Compin, 2015), (Huerlimann, 2017), (Kinsey, Grasmick and Smith, 1991). The primacy of market self-regulation associated with soft law deconstructs the idea that the economic sphere can serve the redistributive justice of taxation (Compin, 2015). Tax justice is classified into three categories: distributive, procedural, and (Wenzel in Jun and Yoon, 2018, p. 3).

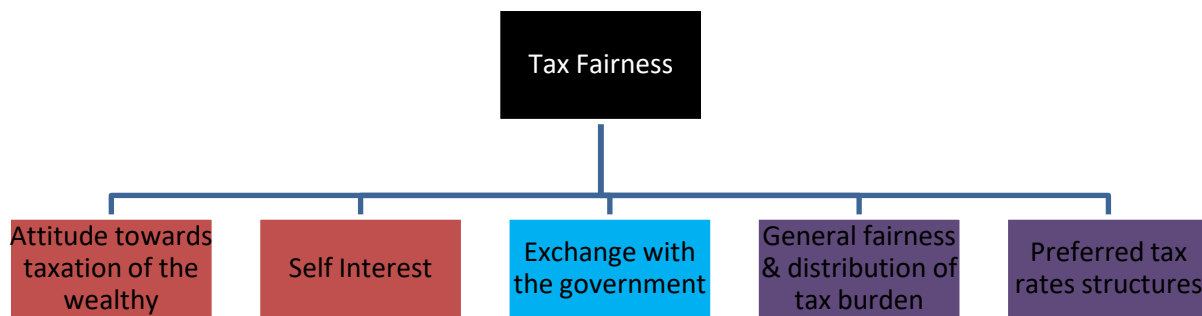
Distributive tax justice is concerned with the equitable allocation of benefits and expenditures as well as the equitable distribution of tax responsibilities among taxpayers. Distributive justice is a significant matter that must be treated seriously. Transparency in the utilization of tax money is necessary; advertising efforts should be utilized to tell the public about available services so that the equitable exchange of tax contributions for state services is obvious (Kirchler and Hoelzl, 2017). Tax justice is multidimensional, consisting of three dimensions: exchange, horizontal, and vertical equity. Exchange equity refers to the perceived benefits that taxpayers receive in exchange for taxes paid. Horizontal equity necessitates a level playing field for those who are equal, but vertical equity necessitates a level playing field for those who are unequal (Porcano in Jun and Yoon, 2018, p. 3)). As with Porcano, Kirchler and Hoelzl defined exchange (fairness) as the tax burden in relation to the provision of public goods financed by tax revenues, horizontal

(fairness) as the individual's tax burden in relation to others, and vertical (fairness) as the individual's tax burden to those capable of contributing more or (Kirchler and Hoelzl, 2017).

Procedural justice is defined as the fairness of tax-related decision-making procedures (e.g., having a voice in policymaking, transparency) (Kirchler and Hoelzl, 2017). Procedures for determining tax contributions need to be transparent and fair, and tax authorities need to ensure adherence to these procedures (Kirchler and Hoelzl, 2017, p. 14). **Retributive justice** is defined as the fairness of the form and severity of the punishment imposed on tax offenders (Kirchler and Hoelzl, 2017). International cooperation is a prerequisite for tax justice (Compin, 2015, p. 439). Hey, Schreiber, Pönnighaus, and Bierbrauer (2013) emphasize the importance of developing an international consensus on how to jointly regulate citizens' and businesses' taxpaying behavior to effectively combat aggressive tax avoidance and promote tax justice (Kirchler and Hoelzl, 2017). According to the table of tax fairness measurement variables, the tax justice definition and categorization above are included in the procedural fairness dimension. It means tax justice is a proper term for tax fairness in a procedural context, not a substantive provision.

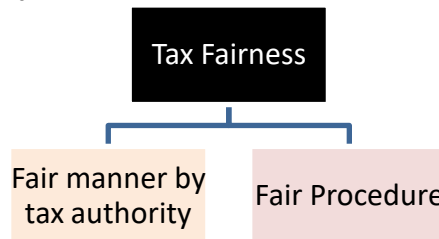
Tax Fairness: As the most widely discussed theory in the literature, some researchers even have different but overlapping conceptions of "tax fairness". The following are charts that have been compiled to illustrate the development of the conception of tax fairness from time to time.

Figure 5: Tax Fairness Concept by M.D. Gerbings



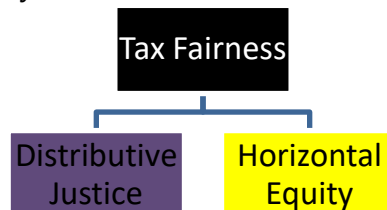
Source: (Gilligan and Richardson, 2005).

Figure 6: Tax Fairness Concept by Martina Hartner



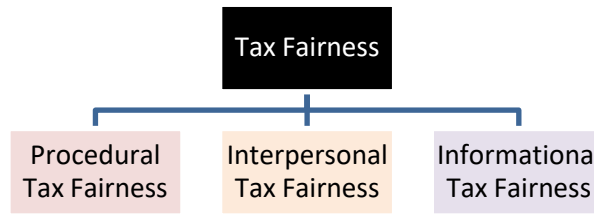
Source: (Hartner et al., 2008).

Figure 7: Tax Fairness Concept by Brian Galle



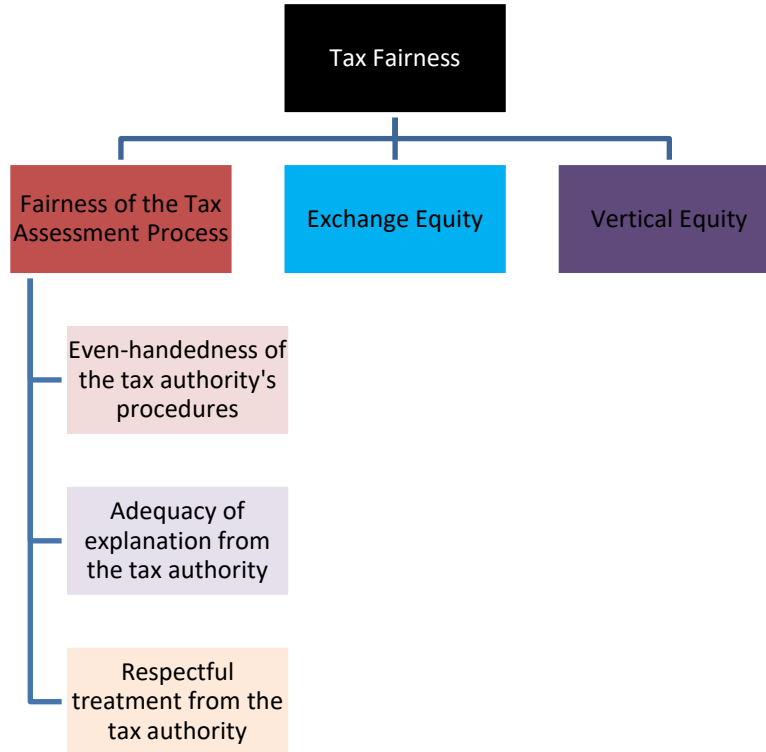
Source: (Galle, 2008).

Figure 8: Tax Fairness Concept by Farrar, Donnelly & Dhaliwal (2013)



Source: (Farrar, Donnelly and Dhaliwal, 2013).

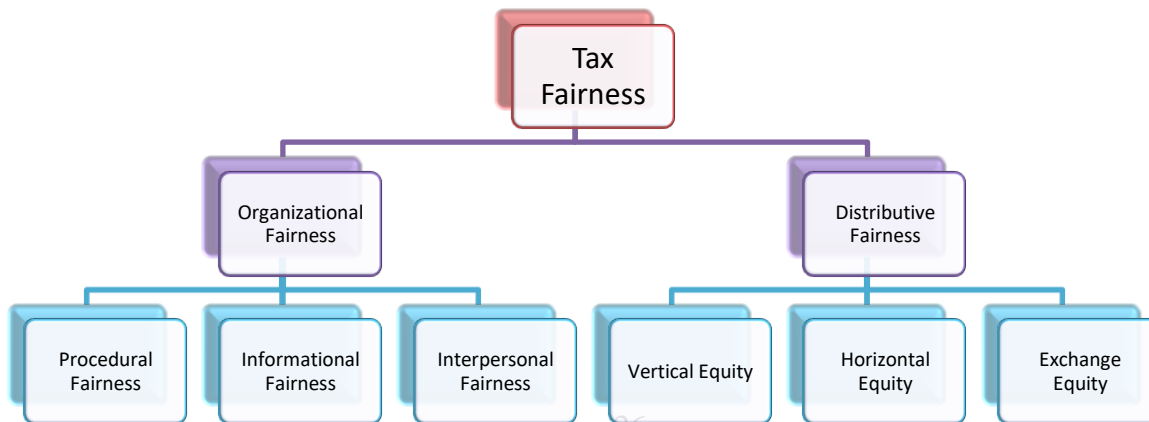
Figure 9: Tax Fairness Concept by Jonathan Farrar, et al.



Source: (Farrar et al., 2020).

To date, Farrar et al. are the researchers who have contributed the most to the development of the notion of tax fairness. They, on the other hand, omits features of horizontal equity. Indeed, according to Brian Galle and Ira K. Lindsay, horizontal equity is equally critical. As a result, this study tries to reconceptualize tax fairness to complement the existing understanding, as illustrated in the following figure.

Figure 10: Re-Conceptualization of Tax Fairness



The concept of tax fairness applied by some previous literature does not stratify the level of justice between the concepts of equity, equality, and fairness. Meanwhile, in this article, tax fairness is not defined as a term whose level is below equity. Tax fairness is a more general, broad concept, and includes the concept of equity itself. In fact, tax justice and tax equality are part of the indicators of tax fairness. Tax justice is considered procedural tax fairness, while tax equality is equated with tax equity.

Table 2: Measures of Variables for Tax Fairness

Dimensions of Tax Fairness	Sub Dimensions	Indicators (Survey Items)	Cronbach Alpha	References	
Distributive Fairness	Vertical Equity	High-income earners are subject to a higher tax rate than middle-income earners (progressive tax rate)	0,86	Gerbing in Gilligan and Richardson (2005), Galle (2008) Farrar, et al. (2020)	
		Middle-income earners are taxed at a lower rate than high-income earners (progressive tax rate)	0,86	Gerbing in Gilligan and Richardson (2005), Galle (2008) Farrar, et al. (2020)	
	Horizontal Equity	Two taxpayers with similar objective measures of financial capability (income) to satisfy the government's demand for revenue should pay a similar amount of tax (ability to pay)		Lindsay (2016)	
		The tax base must be broad (not only for a small number of people)		Lindsay (2016)	
		The tax base should be psychologically salient (not overly complex)		Lindsay (2016)	
	Exchange Equity	The tax base should be economically meaningful (track citizen's economic status reasonably)		Lindsay (2016)	
		The amount taxpayers pay in income tax is equal to the amount of benefit they receive in government services	0,83	Kim (2002) Gerbing in Gilligan and Richardson (2005), Galle (2008) Farrar, et al. (2020)	
	Organizational Fairness	Procedural Fairness	Taxpayers receive social services equivalent to the income taxes they pay	0,83	Farrar, et al. (2020)
			The amount taxpayers pay in income tax is equal with their agreement level on the government's spending policy	0,83	Kim (2002)
			The Tax Office offers taxpayers ways to express their grievances and complaints	0,83	Hartner, et al (2008) Farrar, et al. (2020)
Informational Fairness		At the Tax Office, taxpayers' complaints are taken seriously	0,83	Farrar, et al. (2020)	
		The Tax Office processes all taxpayers' returns the same way	0,83	Farrar, et al. (2020)	
	The Tax Office communicates in a timely manner (timeliness)	0,83	(Farrar, Donnelly and Dhaliwal, 2013)		

	Tax Office correspondence is easy to understand (full disclosure)	0,83	Farrar, et al. (2020) (Farrar, Donnelly and Dhaliwal, 2013)
	The Tax Office answers taxpayers' questions carefully (justification)	0,83	Farrar, et al. (2020) (Farrar, Donnelly and Dhaliwal, 2013)
	The Tax Office give assistance to gain taxpayer technical competence	0,83	Farrar, et al. (2020) (Farrar, Donnelly and Dhaliwal, 2013)
	The Tax Office explain to taxpayers the decision made about the tax affairs	0,87/ 0,89	Hartner, et al (2008)
	The Tax Office gives advice and information that taxpayers can rely on	0,87/ 0,89	Hartner, et al (2008)
	The Tax Office gives taxpayer's right to an independent review from outside the tax office	0,87/ 0,89	Hartner, et al (2008)
Interpersonal Fairness	The Tax Office expresses regret for possible negative effects on taxpayers	0,84	Farrar, et al. (2020)
	The Tax Office treats taxpayers with courtesy (propriety)	0,84	Farrar, et al. (2020)
	The Tax Office refrains from improper comments (respect)	0,84	(Farrar, Donnelly and Dhaliwal, 2013) Farrar, et al. (2020)
	The Tax Office respects the individual's right as a citizen	0,87/ 0,89	Hartner, et al (2008)
	Tax officers are honest and trustful in treating taxpayers (truthfulness)	0,87/ 0,89	Hartner, et al (2008) (Farrar, Donnelly and Dhaliwal, 2013)

5. Conclusion and Recommendations

Previously understood to refer to a lesser degree of tax justice than "tax equity," the phrase "tax fairness" is now used to refer to tax justice in a broader sense. Tax equity has the most extensive set of dimensions and indicators. Meanwhile, the word "tax justice" refers to a more specialized area of law and procedure, namely tax law. The phrase "tax equity" is included in the indicator "tax fairness," while the term "tax equality" is the least used term in the global tax literature.

Recommendation: Terminologies used in the worldwide tax literature should be precise and easily distinct as they are related to statutory requirements. Scholars should employ the phrases "tax justice," "tax fairness," "tax equality," "tax equity," and "tax equity" in proportion to the context. Tax policy and administration concepts must also be accurately measured to determine if the policy's objectives have been met or not. In the context of income tax, where the concept of fairness is central to policy formulation, the government must periodically assess whether the income tax policy it has developed ideally adheres to fairness principles. As a result, the table illustrating the operationalization of the notion described in this article can be utilized as a conceptual framework for evaluating income tax policy from a fairness perspective.

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Appendix

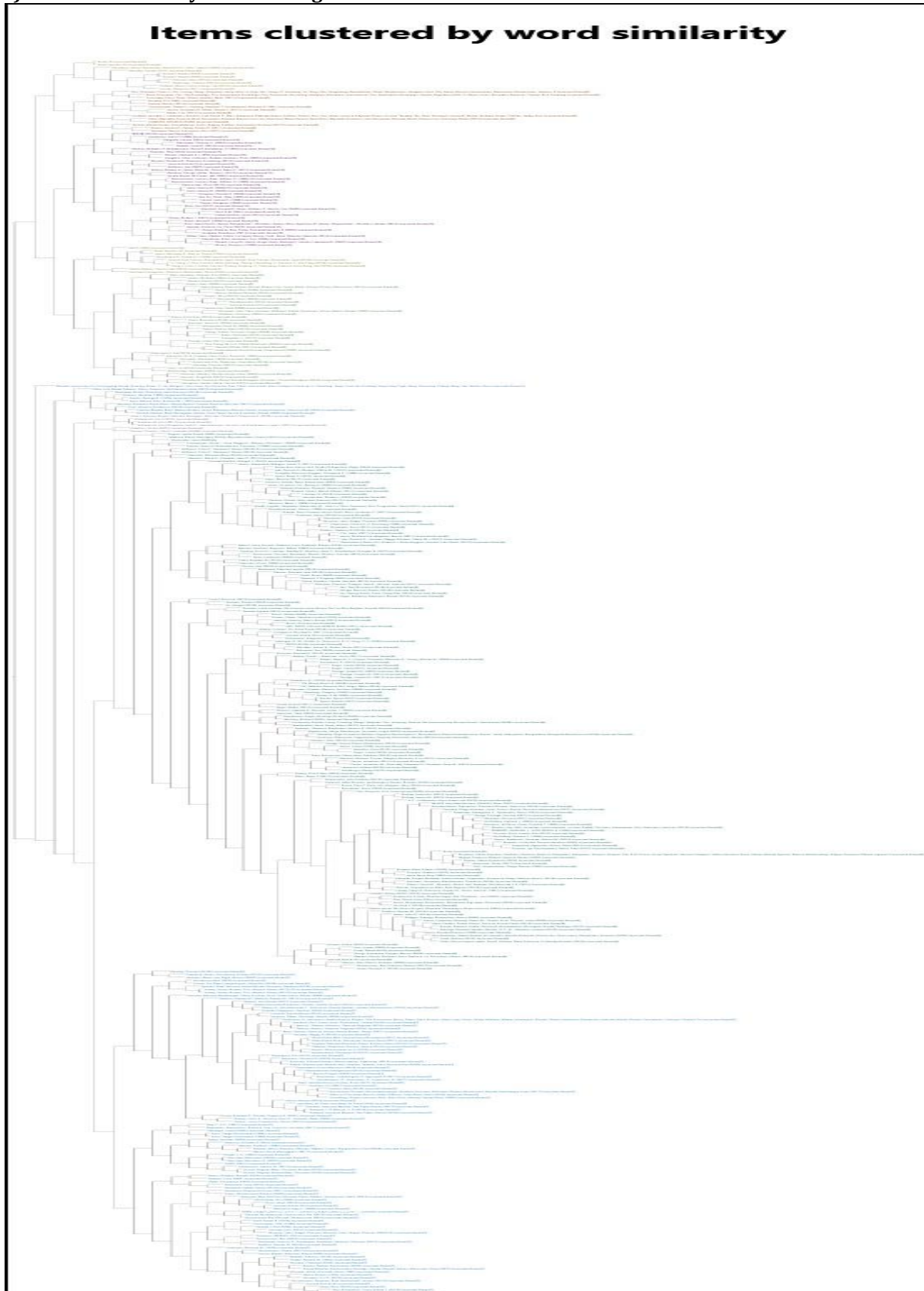
1) Auto Code Screening Result in NVivo

The screenshot displays the NVivo software interface. The main window shows a table titled 'Screening 2' with the following columns: Name, Code, Refere, Modifi, and Classif. The table lists 18 rows of imported notes, each with a corresponding code and date. At the bottom of the table, it indicates 'NENI 411 Items'.

Name	Code	Refere	Modifi	Classif
Gosseries, Axel (2019) Imported Notes	13	20	21/03	NENI Refer
Murphy, Liam; Nagel, Thomas (2003) Imported Notes	13	20	21/03	NENI Refer
Engida, Tadesse Getacher; Baisa, Goitom Abera (2014) (2) Imported Notes	11	20	21/03	NENI Refer
Tadesse, Getacher; Goitom, Abera (2014) Imported Notes	11	20	21/03	NENI Refer
Dan, Morar Ioan (2014) Imported Notes	10	18	21/03	NENI Refer
Appah, Ebimobowei, et al. (2016) Imported Notes	9	18	21/03	NENI Refer
Bardhi, Ejona (2017) Imported Notes	9	12	21/03	NENI Refer
Benno Torgler (2003) Imported Notes	9	24	21/03	NENI Refer
Anyebe, Peter Ademu (2020) Imported Notes	8	12	21/03	NENI Refer
Ejona, Bardhi (2017) Imported Notes	8	10	21/03	NENI Refer
Journal Article (9) Imported Notes	8	14	21/03	NENI Refer
Kallianiotis, Ioannis N. (2015) Imported Notes	8	18	21/03	NENI Refer
Leipzig, D. M.; Dollar, D.; Shorrocks, A. F.; Song, S. Y. (1992) Imported Notes	8	10	21/03	NENI Refer
Maina, Anne Wanyagathi (2017) Imported Notes	8	10	21/03	NENI Refer
Mehrotra, Ajay K. (2009) Imported Notes	8	12	21/03	NENI Refer
Vadde Associate Professor, Suresh; Vadde, Suresh (2014) Imported Notes	8	12	21/03	NENI Refer
Aemiro, Tilahun; Dinberu, Yidersal Dagnaw (2014) Imported Notes	7	14	21/03	NENI Refer
Amele, Afework Asfaw; Demissie, Wondaferahu Mulugeta; Wolde, Tekalegn (2017) Imported Notes	7	12	21/03	NENI Refer

NENI 411 Items

2) Cluster Analysis Screening Result in NVivo



3) Reference Citation (Codes) Screening Result in NVivo

The screenshot displays the NVivo software interface. The main window shows a table titled "Screening 2" with the following data:

Name	Codes	References	Modified on	Modified by	Classification
Widerquist, Karl, Noguera	2	4	21/03/2021 00.24	NENI	Reference
Widerquist, Karl. (2013) I	2	4	21/03/2021 00.24	NENI	Reference
Williams, Colin C.; Bezere	2	2	21/03/2021 00.24	NENI	Reference
Williams, Joe (2007) Impo	2	2	21/03/2021 00.24	NENI	Reference
Wilson, Robert H.; Ward,	2	4	21/03/2021 00.24	NENI	Reference
Woodward A., Kawachi I. (2	2	21/03/2021 00.24	NENI	Reference
Woolley, Frances (2007) I	2	4	21/03/2021 00.24	NENI	Reference
Wozniak, Kevin H. (2020) I	2	2	21/03/2021 00.24	NENI	Reference
Yang, Li; Sun, Li; Wen, Lian	2	2	21/03/2021 00.24	NENI	Reference
Ye, Fred Y. (2019) Importe	2	4	21/03/2021 00.24	NENI	Reference
Yuliani, Siti Dewi; Setyani	2	2	21/03/2021 00.24	NENI	Reference
Zelmiyanti, Riri (2017) Im	2	4	21/03/2021 00.24	NENI	Reference
Zubimendi, Alejandro (20	2	2	21/03/2021 00.24	NENI	Reference
Zúñiga, Patricia Toledo (2	2	4	21/03/2021 00.24	NENI	Reference
المحامي د. عدنان بن جمعان	2	2	21/03/2021 00.24	NENI	Reference
박찬결 (2013) Imported N	2	2	21/03/2021 00.24	NENI	Reference

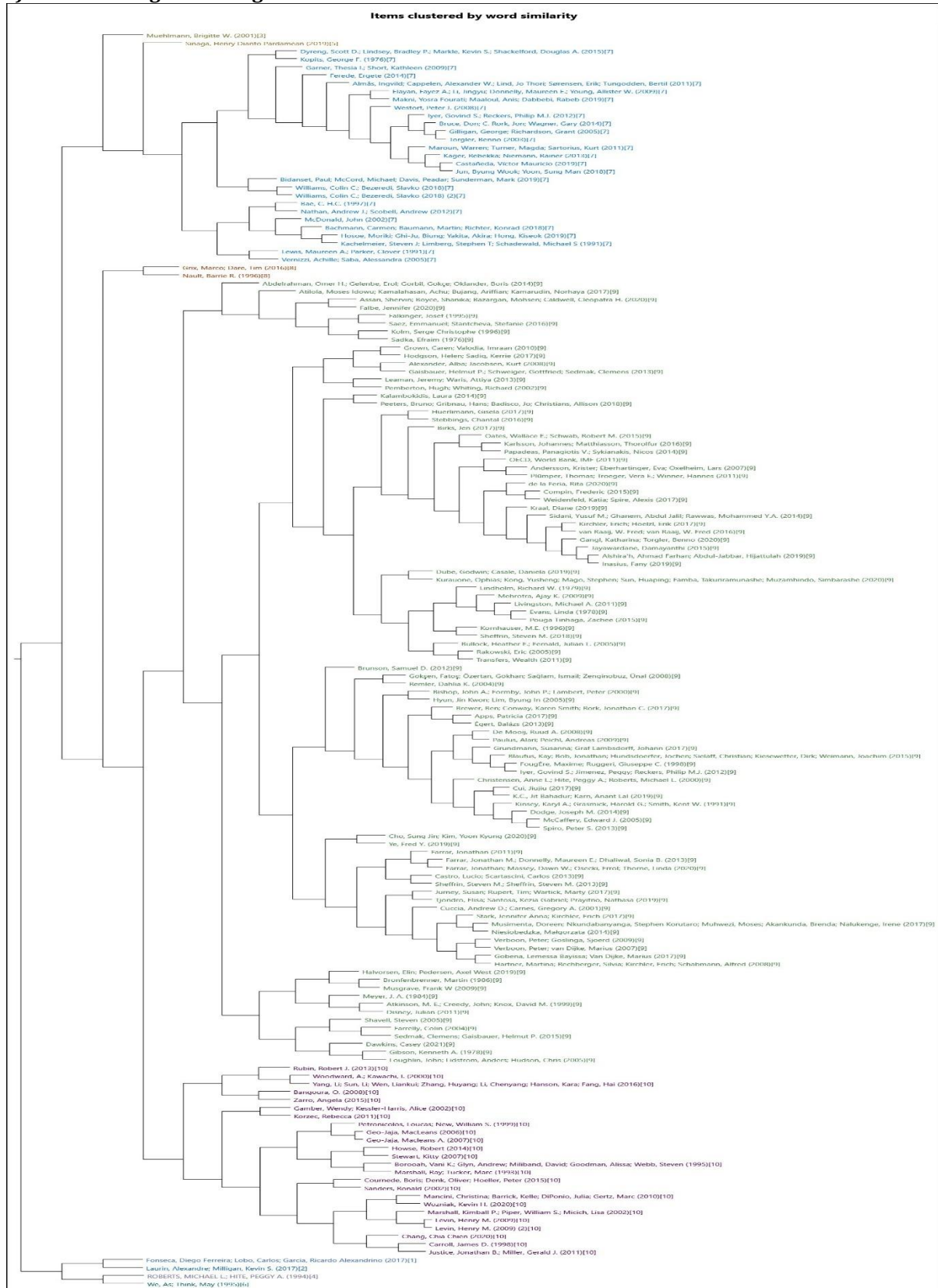
The interface also shows a sidebar with navigation options like "Quick Access", "Eligibility", "Included", "Screening 1", "Screening 2", "File Classifications", "Reference", "Externals", "ORGANIZE", "Coding", "Codes", "Autocoded Theme...", "Manual Code - Inc...", "Sentiment", and "Relationships". The bottom status bar indicates "NENI 411 Items" and the system tray shows the date and time as 06/10/2021 18.03.

4) Articles Eligible

The screenshot shows the NVIVO software interface. The left sidebar contains navigation options: NVIVO, SLR - Tax F... etc...nvp, Quick Access, Eligibility (selected), Included, Included 2, Screening 1, Screening 2, File Classifications, Reference, Externals, ORGANIZE, Coding, Codes, Autocoded Theme..., Autocoded Theme..., Autocoded Theme..., Manual Code - Inc..., Sentiment, Relationships. The main window displays a table of articles under the 'Eligibility' filter. The table has columns: Name, Code, Referen, Modified on, Modified, and Classificat. The bottom status bar shows 'NENI 157 Items'.

Name	Code	Referen	Modified on	Modified	Classificat
Dawkins, Casey (2021)	0	0	24/03/2021 0	NENI	Referenc
Kuruone, Ophias; Kong, Yusheng; Mago, Stephen; Sun, Huaping; Famba, Takuriramunasher; Muza	0	0	24/03/2021 0	NENI	Referenc
Farrar, Jonathan; Massey, Dawn W.; Osecki, Errol; Thome, Linda (2020)	0	0	24/03/2021 0	NENI	Referenc
Chang, Chia Chien (2020)	0	0	24/03/2021 0	NENI	Referenc
Gangl, Katharina; Torgler, Benno (2020)	0	0	24/03/2021 0	NENI	Referenc
de la Feria, Rita (2020)	0	0	24/03/2021 0	NENI	Referenc
Falbe, Jennifer (2020)	0	0	24/03/2021 0	NENI	Referenc
Assari, Shervin; Boyce, Shanika; Bazargan, Mohsen; Caldwell, Cleopatra H. (2020)	0	0	24/03/2021 0	NENI	Referenc
Wozniak, Kevin H. (2020)	0	0	24/03/2021 0	NENI	Referenc
Cho, Sung Jin; Kim, Yoon Kyung (2020)	0	0	24/03/2021 0	NENI	Referenc
Makni, Yosra Fourati; Maaloul, Anis; Dabbebi, Rabeb (2019)	0	0	24/03/2021 0	NENI	Referenc
Ye, Fred Y. (2019)	0	0	24/03/2021 0	NENI	Referenc
Tjondro, Elisa; Santosa, Kezia Gabriel; Prayitno, Nathasa (2019)	0	0	24/03/2021 0	NENI	Referenc
Alshira'h, Ahmad Farhan; Abdul-Jabbar, Hijattulah (2019)	0	0	24/03/2021 0	NENI	Referenc
Halvorsen, Elin; Pedersen, Axel West (2019)	0	0	24/03/2021 0	NENI	Referenc
Kraal, Diane (2019)	0	0	24/03/2021 0	NENI	Referenc
Dube, Godwin; Casale, Daniela (2019)	0	0	24/03/2021 0	NENI	Referenc
K.C., Jit Bahadur; Kam, Anant Lal (2019)	0	0	24/03/2021 0	NENI	Referenc

5) Dendrogram of Eligible Articles



6) Articles Included (1)

The screenshot shows the NVIVO software interface. The left sidebar contains navigation options like 'Quick Access', 'Eligibility', 'Included', 'Screening 1', 'Screening 2', 'File Classifications', 'Reference', 'Externals', 'ORGANIZE', 'Coding', 'Codes', 'Autocoded Theme...', 'Manual Code - Inc...', 'Sentiment', and 'Relationships'. The main window displays a table of included articles under the 'Included' tab. The table has columns for Name, Code, Referen, Modified on, Modified, and Classificat. The bottom status bar shows 'NENI 151 Items' and the system tray with the date '06/10/2021' and time '20:41'.

Name	Code	Referen	Modified on	Modified	Classificat
Farrar, Jonathan; Massey, Dawn W.; Osecki, Errol; Thorne, Linda (2020)	23	108	24/03/2021 0	NENI	Referenc
Castañeda, Víctor Mauricio (2019)	17	63	24/03/2021 0	NENI	Referenc
Bidanset, Paul; McCord, Michael; Davis, Peadar; Sunderman, Mark (2019)	11	33	24/03/2021 0	NENI	Referenc
Farrar, Jonathan (2011)	11	48	24/03/2021 0	NENI	Referenc
Farrar, Jonathan M.; Donnelly, Maureen E.; Dhaliwal, Sonia B. (2013)	11	48	24/03/2021 0	NENI	Referenc
Alshira'h, Ahmad Farhan; Abdul-Jabbar, Hijattulah (2019)	10	27	24/03/2021 0	NENI	Referenc
Christensen, Anne L.; Hite, Peggy A.; Roberts, Michael L. (2000)	10	42	24/03/2021 0	NENI	Referenc
Égert, Balázs (2013)	10	21	24/03/2021 0	NENI	Referenc
Compin, Frederic (2015)	8	24	24/03/2021 0	NENI	Referenc
Kinsey, Karyl A.; Grasmick, Harold G.; Smith, Kent W. (1991)	8	27	24/03/2021 0	NENI	Referenc
Komhauser, M.E. (1996)	8	33	24/03/2021 0	NENI	Referenc
Pouga Tinhaga, Zachee (2015)	8	30	24/03/2021 0	NENI	Referenc
Blaufus, Kay; Bob, Jonathan; Hundsdorfer, Jochen; Sielaff, Christian; Kiesewetter, Dirk; Weimann, J	7	21	24/03/2021 0	NENI	Referenc
Cuccia, Andrew D.; Carnes, Gregory A. (2001)	7	30	24/03/2021 0	NENI	Referenc
Cui, Jiujiu (2017)	7	30	24/03/2021 0	NENI	Referenc
Jun, Byung Wook; Yoon, Sung Man (2018)	7	24	24/03/2021 0	NENI	Referenc
Saez, Emmanuel; Stantcheva, Stefanie (2016)	7	24	24/03/2021 0	NENI	Referenc
Dodge, Joseph M. (2014)	6	15	24/03/2021 0	NENI	Referenc

7) Articles Included (2)

Name	Code	Referen	Modified on	Modified	Classificat
Rakowski, Eric (2005)	309	1409	24/03/2021 0	NENI	Referenc
Komhauser, M.E. (1996)	144	614	24/03/2021 0	NENI	Referenc
Castañeda, Victor Mauricio (2019)	130	564	24/03/2021 0	NENI	Referenc
Kager, Rebekka; Niemann, Rainer (2013)	119	687	24/03/2021 0	NENI	Referenc
Elayan, Fayez A.; Li, Jingyu; Donnelly, Maureen E.; Young, Allister W. (2009)	116	600	24/03/2021 0	NENI	Referenc
Kinsey, Karyl A.; Grasmick, Harold G.; Smith, Kent W. (1991)	115	502	24/03/2021 0	NENI	Referenc
Gangl, Katharina; Torgler, Benno (2020)	107	408	24/03/2021 0	NENI	Referenc
Alshira'h, Ahmad Farhan; Abdul-Jabbar, Hijattullah (2019)	105	447	24/03/2021 0	NENI	Referenc
Farrar, Jonathan; Massey, Dawn W.; Osecki, Errol; Thorne, Linda (2020)	103	527	24/03/2021 0	NENI	Referenc
Saez, Emmanuel; Stantcheva, Stefanie (2016)	98	436	24/03/2021 0	NENI	Referenc
Inasius, Fany (2019)	98	421	24/03/2021 0	NENI	Referenc
Livingston, Michael A. (2011)	96	356	24/03/2021 0	NENI	Referenc
Égert, Balázs (2013)	95	362	24/03/2021 0	NENI	Referenc
Evans, Linda (1978)	95	343	24/03/2021 0	NENI	Referenc
Compin, Frederic (2015)	94	336	24/03/2021 0	NENI	Referenc
roberts1994	90	464	29/03/2021 0	NENI	
Musimenta, Doreen; Nkundabanyanga, Stephen Korutaro; Muhwezi, Moses; Akankunda, Brenda;	86	501	24/03/2021 0	NENI	Referenc
Cui, Jiujiu (2017)	85	358	24/03/2021 0	NENI	Referenc

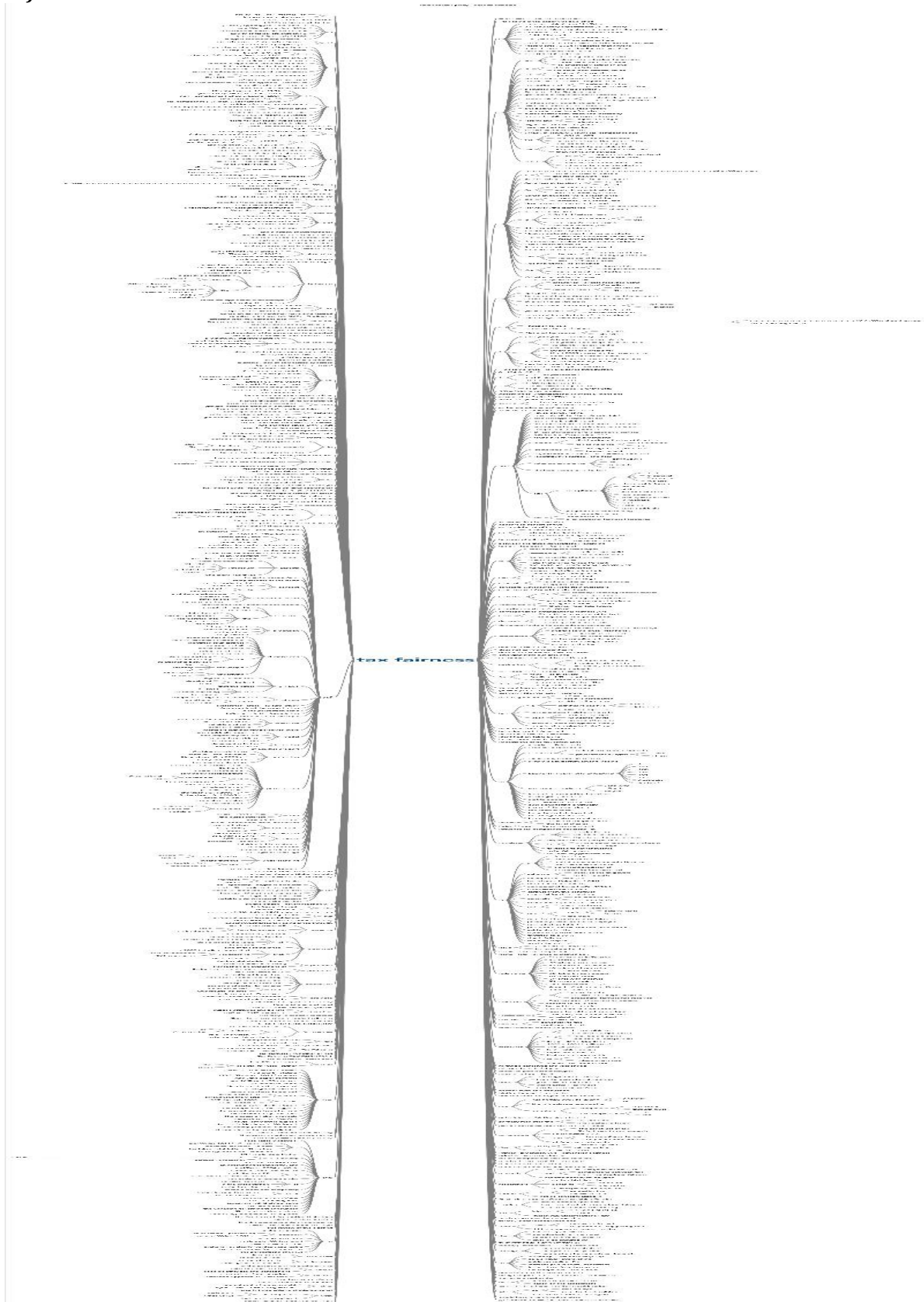
8) Query Results in NVivo

Name	Files	References	Created on	Created by	Modified on	Modified by
Tax Equality		4	29/03/2021 23.51	NENI	31/03/2021 01.24	NENI
Tax Equity		23	29/03/2021 23.47	NENI	31/03/2021 01.24	NENI
Tax Fairness		36	29/03/2021 23.42	NENI	31/03/2021 01.24	NENI
Tax Justice		17	29/03/2021 23.53	NENI	31/03/2021 01.25	NENI

9) Text Search Query Result in NVivo on Tax Justice



10) Text Search in NVivo on Tax Fairness



11) Text Search in NVivo on Tax Equity

