

MAPPING THE CONCEPT OF TAX RESPONSIBILITY: A SYSTEMATIC REVIEW OF ETHICAL, SOCIAL, AND CULTURAL PERSPECTIVES

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Abstract

Purpose – This study aims to map and synthesize the concept of tax responsibility by integrating ethical, social, and cultural perspectives, and to develop a comprehensive conceptual framework that explains responsible tax behavior.

Design/methodology/approach – This study employs a systematic library research approach using literature retrieved primarily from the Scopus database. Relevant studies on tax responsibility, tax ethics, tax morale, social norms, fairness, institutional trust, tax culture, cultural values, and voluntary tax compliance were identified, classified, and synthesized through thematic coding, concept mapping, and conceptual synthesis.

Findings – The findings reveal that tax responsibility extends beyond formal tax compliance and represents a multidimensional construct shaped by ethical values, social relationships, and cultural contexts. Ethical tax responsibility reflects moral obligation and ethical awareness; social tax responsibility emphasizes social norms, fairness, reciprocity, and institutional trust; while cultural tax responsibility captures collective values and tax culture. The synthesis proposes an Integrated Tax Responsibility (ITR) framework following the pathway: Cultural Values → Social Norms → Ethical Tax Awareness → Integrated Tax Responsibility → Voluntary Tax Compliance. **Originality/value** – This study advances taxation literature by repositioning tax responsibility as an integrative concept linking cultural, social, and ethical mechanisms with voluntary tax compliance.

Keywords: Tax Responsibility, Tax Ethics, Tax Morale, Social Norms, Tax Culture, Voluntary Tax Compliance.

Introduction

Taxes are a fundamental instrument in financing development, providing public services, redistributing revenues, and the fiscal sustainability of a country. However, the success of the tax system is not only determined by the government's ability to set rates,

conduct audits, and apply sanctions, but also by the willingness of taxpayers to view tax payments as a responsibility. In this perspective, the concept of tax responsibility can be understood beyond formal *compliance*, as it includes the moral, ethical, social, and cultural dimensions that shape the willingness of individuals and organizations to contribute to the collective interest through taxation. The *tax moral* literature shows that the decision to pay taxes cannot be fully explained through economic calculations of the probability of the audit and the magnitude of sanctions. Values, social norms, beliefs, perceptions of justice, and the institutional environment also determine tax behavior (Alm & Torgler, 2006; Frey & Torgler, 2007; Cummings et al., 2009). Thus, tax payments can be seen not only as a legal obligation, but as a form of responsibility of citizens and organizations for the sustainability of society and the state.

The importance of the non-economic dimension in taxation is increasingly evident from the development of research on tax morale, namely the intrinsic motivation of individuals to pay taxes. OECD (2019) emphasizes that most tax systems depend on voluntary compliance, so understanding the intrinsic motivation of taxpayers is important for the sustainability of state revenue. Cross-border analysis also shows that *tax morale* is influenced by socio-economic and institutional factors such as trust in the government, quality of public services, satisfaction with democracy, and perception of institutions (Daude et al., 2012; OECD, 2019). Alm and Torgler's (2006) research with *World Values Survey data* showed that there are differences in *tax morale* between countries, while Cummings et al. (2009) found that differences in cross-cultural compliance behavior are related to tax administration institutions and public assessments of the quality of governance. The evidence shows that tax responsibility is formed through the interaction between individual characteristics and the socio-institutional environment in which the taxpayer is located.

Although attention to the aspect of tax behavior continues to increase, the conceptualization of tax responsibility still faces the problem of fragmentation. Some studies place the behavior of paying taxes within the framework of *tax compliance*, while other studies use the concepts of *tax morality*, *tax ethics*, *personal norms*, *social norms*, *trust*, *fairness*, and *tax culture*. Such fragmentation leads to conceptual boundaries between compliance because external pressures and compliance born from the awareness of internal responsibility are not yet fully clear. Wenzel (2004) shows that personal norms related to the ethics and morality of tax payment are related to compliance, while the influence of social norms depends on the individual's identification with his or her social group. Subsequent research has also shown a reciprocal relationship between ethics, social norms, and tax compliance behaviors (Wenzel, 2005). Thus, *tax responsibility* has the potential to be a multidimensional concept that explains how legal obligations develop into moral and social commitments, but such conceptual structures have not been systematically mapped in the literature.

Previous research has provided an important basis for the development of a multidimensional perspective on tax responsibility. Alm and Torgler (2006) show that

cultural values and differences are related to *tax moral* variation between countries. Frey and Torgler (2007) then explain tax payments as a social act through the concept of *conditional cooperation*, which is the tendency of individuals to increase their willingness to pay taxes when they believe that other members of society also fulfill their tax obligations. From a social perspective, Cullis et al. (2012) show that social norms can frame an individual's decision to pay taxes, while Jimenez and Iyer (2016) found that social norms, trust in the government, and perception of fairness are important factors in explaining compliance intentions. From a cultural perspective, Alm and Torgler (2006) as well as research on the cultural component of *tax morality* show that cultural values can shape perceptions of the morality of tax avoidance. More recent evidence even suggests that cultural norms inherited between generations can be related to corporate tax compliance (Alm & Torgler, 2006; Kountouris & Remoundou, 2013).

Previous systematic studies have also shown important developments in the literature. Horodnic (2018), for example, reviewed *tax morality* using the perspective of institutional theory and showed the importance of conformity between formal and informal institutions in shaping tax behavior. Fonseca Corona (2024) specifically mapped the *tax moral literature* through a cultural approach and found an increase in academic attention to the relationship between culture and the motivation to pay taxes. More recently, Puklavec et al. (2026) through a systematic review showed that the concept of *tax morale* still has conceptual and defining problems, although it is seen as important in explaining compliance, tax avoidance, and the informal economy. These findings show the development of the literature from an economic approach to an institutional, psychological, social, and cultural perspective.

However, there is an important research gap. First, previous studies mostly used tax morale or tax compliance as the main concept, while tax responsibility has not been widely positioned as an umbrella construct that integrates various normative reasons why individuals and organizations meet their tax obligations. Second, existing research tends to analyze the ethical, social, cultural, and institutional dimensions separately. Studies on ethics emphasize morality and personal norms; social studies focus on group norms, beliefs, fairness, and *conditional cooperation*; while cultural studies highlight cultural values and differences between countries (Wenzel, 2004; Alm & Torgler, 2006; Jimenez & Iyer, 2016). Third, recent reviews still show the need to clarify the conceptual boundaries of *tax morality* and the relationship between constructs used in the literature (Fonseca Corona, 2024; Puklavec et al., 2026). Thus, there is still room for research to conduct concept mapping that integrates the dimensions of ethical responsibility, social responsibility, and cultural responsibility into the conceptual framework of *tax responsibility*.

The mapping of these concepts is important because tax strategies that overemphasize deterrence approaches—such as inspection, probability of detection, and sanctions—are not enough to explain why some taxpayers continue to fulfill their obligations when the chances of detection are relatively low. The literature shows that

moral attitudes, social norms, trust in the government, perceptions of justice, institutional quality, and culture can provide additional explanations for voluntary compliance (Cummings et al., 2009; Robbins & Kiser, 2020; OECD, 2019). Even the OECD places the development of a tax-paying culture based on shared responsibility as an important part of strengthening voluntary compliance. Therefore, the integration of ethical, social, and cultural perspectives is needed to shift the understanding from the paradigm of "paying taxes because taxpayers have to" to "paying taxes because taxpayers perceive taxation as a shared responsibility." The framework can provide a conceptual foundation for research on tax behavior while helping to explain how tax responsibility is formed and maintained in different social environments.

Based on these gaps, this study aims to map and synthesize the concept of tax responsibility in the tax literature through a systematic review by integrating ethical, social, and cultural perspectives. More specifically, the research is directed to identify the conceptual development of *tax responsibility* and the concepts that intersect with it; classify the factors that shape tax responsibility into ethical, social, and cultural dimensions; analyze the relationship between *tax ethics*, *personal norms*, *social norms*, *trust*, *fairness*, *tax moral*, and *cultural values*; and build an integrative conceptual framework that explains the transformation from tax obligation to tax responsibility and subsequently voluntary tax compliance. Through this synthesis, the research is expected to produce a more comprehensive conceptual foundation for understanding taxation as an economic behavior as well as an ethical, social, and cultural responsibility.

Literature Review

The Concept of Tax Responsibility

The concept of tax responsibility develops from the understanding that tax obligations are not only related to compliance with regulations, but also reflect the responsibility of individuals and organizations to society. In the traditional perspective, tax behavior is largely explained through *tax compliance*, which is the extent to which taxpayers fulfill their obligations in accordance with legal provisions. However, this approach has not fully explained the non-economic motivations that encourage a person or organization to pay taxes voluntarily. The literature then develops the concept of *tax morale* as an intrinsic motivation to pay taxes that is influenced by taxpayers' values, norms, and attitudes. Horodnic (2018) explained that *tax morale* has developed into one of the important concepts in tax compliance research because it is able to explain the interaction between formal and informal institutions in shaping tax behavior. At the corporate level, Alm and McClellan (2012) also show the relevance of *tax morale* in explaining corporate compliance behavior, so that the moral dimension in taxation does not only apply to individual taxpayers.

The next development expands the discussion from *tax compliance* and *tax morale* to corporate tax responsibility. Scarpa and Signori (2023), based on a systematic review of 117 publications, identified four main dimensions of *corporate tax responsibility*, namely

instrumental, political, integrative, and ethical dimensions. Corporate tax responsibility is not limited to compliance with the text of regulations, but includes compliance with the spirit of the law, *fair share of tax*, orientation to various stakeholders, and tax transparency. This perspective shows that *tax responsibility* has a wider conceptual space than formal tax compliance because it links legal obligations with responsibility to social interests.

Thus, tax responsibility in this study is conceptualized as the awareness and commitment of individuals and organizations to fulfill tax obligations based on a combination of legal, moral, social, and cultural considerations. The concept can be positioned as a bridge between tax obligation, which is a formal obligation based on law, and voluntary tax compliance, which is the willingness to fulfill tax obligations without solely relying on checks and sanctions. This conceptual position allows tax research to move from a paradigm that places taxpayers as rational economic actors to a multidimensional approach that recognizes the role of ethical values, social norms, beliefs, fairness, and culture in shaping tax behavior.

Ethical Perspectives in Tax Responsibility

The ethical perspective views tax payments as a moral decision regarding the relationship of an individual or company with society and the state. In this approach, compliance does not arise solely because of the risk of scrutiny or punishment, but also because individuals have internal values regarding actions that are considered right and wrong. *The tax moral* literature explains that non-economic motivation can be an important factor in the decision to meet tax obligations. Horodnic (2018) shows that *tax morality* is related to informal institutions, including the norms and values that make up the taxpayer's intrinsic motivation. Therefore, one can still choose to pay taxes even though the likelihood of scrutiny is relatively low if tax payments have been seen as a moral obligation.

At the corporate level, the ethical dimension is one of the main foundations of corporate tax responsibility. Scarpa and Signori (2023) show that the literature on corporate tax responsibility uses various ethical perspectives to explain why companies have moral obligations related to taxation. In this perspective, tax decisions are not only evaluated based on whether an action is technically legal, but also based on its consequences for society and stakeholders. Taxes finance public goods and services and have an economic distribution function; therefore, corporate taxation behavior has social consequences that go beyond the administrative relationship between the company and the tax authority.

Based on this perspective, the dimension of ethical tax responsibility can be built through several main elements, namely *personal moral values*, *tax ethics*, *moral obligation*, *fairness perception*, and *intrinsic motivation to pay taxes*. The internality of these values distinguishes *responsible taxpayers* from taxpayers who only obey due to external pressures. The stronger the perception that paying taxes is a correct, fair, and beneficial

action for the common good, the more likely it is that legal obligations will develop into moral responsibility.

Social Perspective in Tax Responsibility

Tax payments are also social behaviors because individual decisions occur in an environment consisting of families, social groups, communities, organizations, governments, and society. The social perspective emphasizes that taxpayers' behavior is influenced by perceptions of how others behave and how the government treats society. Jimenez and Iyer (2016) show that social factors play an important role in shaping tax compliance intentions. Based on a survey of 217 taxpayers in the United States, the study found that social norms influence compliance intentions through the process of internalization into personal norms. Thus, tax behavior can evolve from social expectations to personal beliefs about the obligation to pay taxes.

Trust in the government and the perception of fairness are also an important part of the social environment of taxation. When taxpayers judge that the tax system is implemented fairly and that the government can be trusted to manage public resources, the legitimacy to fulfill tax obligations can increase. Conversely, perceptions of injustice, low trust, or belief that other members of society do not pay their share of taxes can weaken voluntary motivation. Therefore, *tax responsibility* is not only shaped by the internal characteristics of taxpayers, but also by reciprocal relationships between taxpayers, society, and state institutions (Jimenez & Iyer, 2016).

In this study, the social perspective on *tax responsibility* includes social norms, stakeholder responsibility, perceived fairness, institutional trust, reciprocity, and orientation to the public interest. This perspective places taxes as a form of collective contribution to the financing of public goods. Thus, tax responsibility can be stronger when there is an alignment between personal norms, social norms, trust in institutions, and the perception that the tax system is run fairly.

Cultural Perspective in Tax Responsibility

Culture provides a broader context in the formation of public values, norms, and perceptions of taxes. Cultural differences can produce variations in how individuals view the state, citizens' obligations, economic redistribution, fairness, and tax-paying behavior. Fonseca Corona (2024), through a *scoping review* of 66 empirical studies on *tax morale* and culture during the period 1998–2022, shows that cultural factors are an important element in understanding *tax moral* variations. The study also shows that research on cultural relations and *tax morality* continues to grow, but more in-depth research is still needed on specific cultural factors, including beliefs, identity, patriotism, religion, and community characteristics.

The concept of tax culture expands the analysis by looking at the tax system as the result of interactions between formal and informal institutions that have developed historically in a society. In this framework, *tax morality* is part of the cultural environment that shapes the motivation of taxpayers. Cultural values influence how society understands the legitimacy of taxes, the relationship between citizens and the

government, and the moral boundaries between acceptable tax planning and tax avoidance that are considered irresponsible. Therefore, the same tax behavior can obtain different social and moral evaluations in different cultural environments (Fonseca Corona, 2024).

The cultural perspective in this study is further constructed through cultural values, tax culture, collective values, civic identity, cultural norms, and *institutional traditions*. Culture functions as a macro environment that shapes social norms as well as the process of internalizing individual ethical values. Thus, the ethical, social, and cultural dimensions are not three completely separate mechanisms. Culture provides a value system, the social environment transmits and reinforces these values, while individuals internalize them into moral considerations in taxation behavior.

Research Methods

This study uses a library research approach with a systematic literature review (SLR) design to identify, map, and synthesize the development of the concept of *tax responsibility* from ethical, social, and cultural perspectives. This approach was chosen because it allows the integration of various previous research findings while systematically identifying conceptual patterns, interconstruct relationships, and research gaps (Snyder, 2019; Paul & Criado, 2020). The primary literature sources were obtained from the Scopus database using a combination of keywords such as "*tax responsibility*," "*corporate tax responsibility*," "*responsible taxation*," "*tax ethics*," "*tax morality*," "*social norms*," "*tax fairness*," "*tax culture*," "*cultural values*," and "*voluntary tax compliance*." The search was conducted in the *title*, *abstract*, and *keywords* sections using the Boolean AND and OR operators. Articles were selected based on their relevance to the research focus, while duplicate publications, editorials, as well as articles that were not directly related to ethical, social, and cultural perspectives in taxation were excluded from the analysis process.

The analysis was carried out through the stages of screening, classification, thematic coding, concept mapping, and conceptual synthesis. The selected articles were classified based on the year of publication, theoretical perspective, main concepts, methods, and findings, then analyzed thematically into three main domains, namely ethical tax responsibility, social tax responsibility, and cultural tax responsibility. The intersecting concepts, such as *tax morality*, *tax ethics*, *personal moral norms*, *social norms*, *fairness*, *institutional trust*, *reciprocity*, *tax culture*, and *cultural values*, were then compared to identify their conceptual linkages and boundaries. Integrative synthesis was used to develop Integrated Tax Responsibility as a framework that connects Cultural Values → Social Norms → Ethical Tax Awareness → Tax Responsibility → Voluntary Tax Compliance. This approach allows research not only to describe the previous literature, but also to generate conceptual mapping and research agendas for the development of *tax responsibility* theories in the future (Torraco, 2005; Snyder, 2019).

Results and Discussion

Results

The results of the literature synthesis show that the concept of tax responsibility has evolved from a deterrence mechanism-oriented paradigm of tax compliance to an approach that increasingly emphasizes intrinsic motivation and taxpayer responsibility. The early literature on compliance tends to explain tax decisions through economic considerations, such as the probability of audit and the consequences of non-compliance. Subsequent research developments show that this approach has not sufficiently explained why taxpayers continue to fulfill their obligations when the chances of audit are relatively low. The concept of *tax morale* has gained attention because it places intrinsic motivation, personal values, and informal institutions as factors that shape tax behavior. Horodnic (2018) shows that the determinants of *tax morale* can be mapped through formal and informal institutions, with trust being one of the most prominent factors. These findings show a conceptual shift from enforced tax compliance to an understanding of voluntary and responsible tax behaviour.

The results of the mapping from an ethical perspective show that tax responsibility is closely related to *tax morals*, *moral obligation*, *personal norms*, *fairness*, and perceptions of morally correct tax actions. This dimension shows that taxpayers not only consider whether an action is legally permissible, but also consider its consequences and appropriateness for society. In the corporate context, Scarpa and Signori (2023) through a study of 117 theoretical and empirical publications show that *corporate tax responsibility* has instrumental, political, integrative, and ethical dimensions. Tax payments in this perspective become part of corporate responsibility because tax revenues support the financing of public goods and services and are related to the distribution of welfare. Therefore, the results of the synthesis show that ethical tax responsibility can be placed as an internal mechanism that transforms legal obligations into moral commitments to behave responsibly in taxation (Scarpa & Signori, 2023).

From a social perspective, the literature shows a strong relationship between *social norms*, *personal norms*, *institutional trust*, and *perceived fairness* in shaping tax behavior. Jimenez and Iyer (2016), based on a study of 217 taxpayers in the United States, found that social norms are related to compliance intentions through the process of internalization into personal norms. The research also shows that trust in the government is significantly related to the perception of fairness in the tax system and compliance decisions. These findings show that tax responsibility is not formed individually and isolated, but through interactions between taxpayers, the social environment, and government institutions. Collective norms regarding tax payments can be internalized into personal beliefs and then encourage compliance behavior. Thus, social tax responsibility can be mapped through the relationship between Social Norms → Personal Norms → Trust and Fairness → Responsible Tax Behavior (Jimenez & Iyer, 2016).

Meanwhile, the results of mapping from a cultural perspective show that *tax responsibility* cannot be separated from the value system and cultural characteristics in which the taxpayer resides. Fonseca Corona (2024), through a *scoping review* of 66 empirical studies during the period 1998–2022, shows that the relationship between culture and *tax morality* has been analyzed through various approaches and geographical contexts. The study also found that there is still limited qualitative research and the need for more specific studies on cultural dimensions such as religion, ethnic identity, patriotism, and belief. This shows that culture provides a value environment that influences how society interprets tax obligations and the relationship between individuals and the state. Overall, the mapping results identify three main domains that form *tax responsibility*, namely Ethical Tax Responsibility, Social Tax Responsibility, and Cultural Tax Responsibility, which can then be integrated into the Integrated Tax Responsibility construct.

Discussion

The first finding shows the need to expand the conceptualization of tax behavior from tax compliance to tax responsibility. The two concepts are related, but not entirely identical. *Tax compliance* emphasizes the suitability of taxpayer behavior with tax obligations, while *tax responsibility* in the synthesis of this study explains the normative and social basis that encourages individuals and organizations to view tax payments as part of their responsibilities. This perspective is in line with the development of *the tax moral literature* which shows the limitations of rational economic actors' approaches in explaining tax behavior. Horodnic (2018) found that the factors that form *tax morale* can be explained through the relationship between formal and informal institutions, while the incompatibility between formal rules and informal norms can be related to low tax morals. Therefore, *tax responsibility* can be understood as a conceptual expansion that connects legal obligations, intrinsic motivation, moral commitment, and social responsibility.

The second finding shows that ethical tax responsibility is the internal foundation of responsible tax behavior. In this framework, tax payments arise not only because of the power of regulation, but also because taxpayers consider compliance to be the right behavior and in accordance with their responsibility to society. This becomes increasingly important in the corporate context because legally legal tax actions are not necessarily perceived by stakeholders as responsible actions. Scarpa and Signori (2023) show that the concept of *corporate tax responsibility* includes several dimensions that go beyond the instrumental interests of the company, including ethical and integrative dimensions. Thus, tax ethics can be positioned as an internalization mechanism that transforms *legal tax obligations* into moral tax responsibility, while these responsibilities provide a normative basis for more voluntary and interest-oriented taxation behaviors.

The third finding confirms that tax responsibility is also a socially embedded behavior. Individuals form assessments of tax obligations through interactions with social groups, communities, and government institutions. When the social environment

supports tax payments as a reasonable and responsible behavior, these norms have the potential to be internalized into personal norms. This mechanism is supported by Jimenez and Iyer (2016), who found that the influence of social norms on compliance intentions works through internalization into personal norms. At the same time, trust in the government has an important relationship with the perception of fairness of the tax system and compliance decisions. Therefore, trust and fairness can be positioned as a connecting mechanism between institutions and taxpayers' social responsibility. Tax responsibility is thus not only a question of "whether I have to pay taxes", but also of "whether the system and other members of society carry out responsibilities that are considered fair and trustworthy".

The fourth finding shows that cultural tax responsibility functions as a macro context that shapes social norms and moral orientation of taxation. Cultural values influence the way people understand collective obligations, citizens' relationships with the government, beliefs, identities, and the legitimacy of tax payments. Fonseca Corona (2024) shows that research on culture and *tax morality* has evolved, but the relationship of various specific cultural dimensions to tax morality still provides a wide research space. This means that culture should not be positioned only as a control variable in tax compliance research, but rather as a normative environment that shapes how social norms emerge and then internalize into ethical awareness. Based on this synthesis, conceptual relationships can be explained through the process of Cultural Values → Social Norms → Ethical Tax Awareness, where cultural values provide a collective foundation, social norms transmit these values, and ethical awareness represents the process of internalization at the individual and organizational levels.

Based on the overall results, this study proposes an Integrated Tax Responsibility (ITR) framework that integrates ethical, social, and cultural perspectives. This framework explains that responsible tax behavior is not formed through a single determinant, but through a layered process. Cultural Values provide the foundation of collective values; Social Norms shape social expectations regarding tax behavior; Ethical Tax Awareness internalizes these expectations into moral considerations; and Tax Responsibility represents a commitment to fulfilling tax obligations as a responsibility to the state and society. This commitment can then be one of the foundations for Voluntary Tax Compliance. This synthesis expands the literature on *tax morality* and *corporate tax responsibility* by placing *tax responsibility* as an integrative concept that bridges the cultural environment, social mechanisms, ethical awareness, and compliance behaviors (Horodnic, 2018; Scarpa & Signori, 2023; Fonseca Corona, 2024). Thus, the conceptual model produced is Cultural Values → Social Norms → Ethical Tax Awareness → Integrated Tax Responsibility → Voluntary Tax Compliance.

Conclusions and Suggestions

Conclusion

This study concludes that **tax responsibility** is a multidimensional concept that goes beyond formal tax *compliance* and can be understood through the integration of **ethical, social, and cultural perspectives**. The results of the literature mapping show that the ethical perspective places *tax ethics, moral obligation, personal norms, and fairness* as the internal basis for willingness to fulfill tax obligations. The social perspective emphasizes the role of *social norms, institutional trust, reciprocity*, and the perception of justice in shaping collective responsibility, while the cultural perspective shows that *cultural values, tax culture, collective values*, and social identity provide a normative context that influences the way individuals and organizations interpret tax obligations. The three perspectives do not stand separately, but interact with each other in shaping responsible tax behavior.

The synthesis of the research resulted in a conceptual framework of Integrated Tax Responsibility (ITR) with the flow of Cultural Values → Social Norms → Ethical Tax Awareness → Integrated Tax Responsibility → Voluntary Tax Compliance. This framework shows that cultural values provide a normative foundation, social norms translate these values into collective expectations, and ethical awareness internalizes them into moral commitments in fulfilling tax obligations. Thus, the main contribution of the research lies in the shift in perspective from tax obligation to tax responsibility, as well as the integration of ethical, social, and cultural dimensions in one conceptual framework. *Tax responsibility* can then be positioned as a connecting concept between the normative environment and the formation of voluntary tax compliance, as well as expanding the discussion that has been more centered on *tax compliance* and *tax morality*.

Suggestions

The next research is suggested to conduct empirical validation of Integrated Tax Responsibility (ITR) by developing measurement indicators that specifically represent *Cultural Values, Social Norms, Ethical Tax Awareness, Tax Responsibility, and Voluntary Tax Compliance*. The model can be tested using quantitative approaches such as SEM-PLS or covariance-based SEM, or through *mixed methods* approaches to gain a deeper understanding of the process of internalizing tax responsibility. Cross-country and cross-cultural research is also needed to find out whether *tax responsibility* structures differ based on cultural characteristics, institutional quality, tax systems, levels of trust in the government, as well as the characteristics of individual and corporate taxpayers. Further longitudinal research can be used to examine how changes in social value, digitalization of tax administration, government transparency, and tax policies affect the development of tax responsibility over time.

From a practical perspective, it is recommended that tax authorities not only rely on a deterrence approach through checks and sanctions, but also develop strategies that strengthen the ethical, social, and cultural dimensions of voluntary compliance. Tax education can be directed at building awareness about the contribution of taxes to the public interest, while increasing transparency, procedural fairness, service quality, and

trust in institutions can support the formation of *social tax responsibility*. At the corporate level, *tax responsibility* can also be integrated into governance practices, tax transparency, and corporate responsibility to stakeholders. With this approach, tax policy can evolve from an orientation of "enforcing taxpayers to comply" to the establishment of a culture of "encouraging taxpayers to act responsibly", so that compliance is not solely based on fear of sanctions, but also on ethical awareness and responsibility to society.

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