

Reframing Tax Compliance as Civic Duty: Beyond Awareness among Generation Z Volunteers in Indonesia

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Summary: This study examines how participation in a tax volunteer program shapes civic identity and sustainable tax compliance among Generation Z volunteers in Indonesia. Drawing on qualitative data from in-depth interviews with 26 tax volunteers in the regional jurisdiction of the Directorate General of Taxes East Java, the research applies a grounded theory approach through open coding, axial coding, and selective coding to construct a conceptual model derived directly from empirical narratives. The findings demonstrate that involvement in the tax volunteer program extends beyond improving technical literacy and administrative compliance; it reconstructs participants' understanding of taxation as a moral commitment, a form of civic duty, and a manifestation of collective responsibility within the state–citizen relationship.

Through direct engagement in tax education, assistance, and interaction with taxpayers, volunteers internalize taxation as an expression of participatory citizenship rather than merely a legal obligation. The experience fosters reflective awareness, strengthens trust in fiscal institutions, and positions volunteers as social agents who mediate between the state and society. Tax compliance is thus embedded within a broader framework of civic identity, legitimacy, and social solidarity. This research offers two main theoretical contributions. First, it introduces the concept of competence-based moral burden, referring to the internal moral pressure that emerges from increased fiscal competence and practical experience within the tax system. Second, it proposes the notion of practice-based citizenship identity, a form of civic identity constructed through every day technocratic practices rather than ideological or symbolic socialization. By highlighting these mechanisms, the study expands the dominant regulatory-economic perspective on tax compliance toward a socio-psychological and civic praxis framework. The findings suggest that tax volunteer programs can function as strategic instruments for cultivating long-term fiscal citizenship and strengthening the normative foundations of sustainable tax compliance.

Keywords: Civic Duty; Nationhood; Compliance; Tax Behavior; Public Trust

Jel Classification Codes : H30; H41; D73; D91

I- Introduction :

Tax constitutes a fundamental pillar of the sustainability of the modern state, functioning not only as a primary source of public financing but also as a marker of the relationship between the state and its citizens. However, in practice and within academic discourse in Indonesia, taxation is still predominantly understood as a fiscal-administrative instrument that demands rule-based compliance grounded in sanctions and economic incentives. This perspective aligns with instrumental theories of tax compliance, which emphasize tax awareness, tax knowledge, deterrence mechanisms, and individuals' rational cost–benefit calculations (Fidiana, 2020). Although effective in explaining formal compliance, this approach has not fully addressed the challenge of fostering voluntary and sustainable compliance, particularly among younger generations.

In the context of Indonesia as a nation-state, taxation cannot be separated from the concept of the social contract underpinning state formation—namely, the collective agreement of citizens to contribute to the realization of sovereignty, justice, and shared prosperity (Fidiana, 2021). Within this framework, taxation represents a manifestation of civic obligation and may be understood as a

form of non-military civic defense. Over time, however, and as younger generations become increasingly distant from the historical momentum of independence, the normative meaning of taxation as a national contribution has gradually eroded.

Generation Z, having grown up in an era shaped by globalization and digitalization, does not possess direct experience with the narratives of struggle and state formation. Consequently, taxation is more frequently perceived as an administrative obligation detached from civic identity and the spirit of mutual cooperation. This condition suggests that the issue of tax compliance is not merely technical or individual in nature, but rather a theoretical problem related to shifting meanings of citizenship within the nation-state (Azriana & Daud, 2024; Vincent, 2023). Therefore, a more fundamental approach is required—one capable of reconstructing taxation as a practice of citizenship and a form of civic (non-military) state defense.

This study offers a solution at a fundamental level through a theoretical–critical approach. Rather than designing policy interventions or compliance instruments, it focuses on the conceptual reconstruction of tax compliance. Taxation is positioned not as an instrumental variable, but as a normative relationship between the state and its citizens. Civic defense is treated as a foundational construct underpinning tax compliance, while Tax Volunteers are employed as an analytical lens through which shifts in the meaning of citizenship can be examined. This approach enables an understanding of tax compliance as a social and civic practice, rather than merely as legal obedience.

Previous studies on tax compliance have generally concentrated on individual-level factors such as tax knowledge, sanctions, trust in government, and religiosity (Fidiana, 2021). In recent years, research has begun to link tax compliance with legitimacy and public trust; however, these discussions largely remain within instrumentalist and psychological frameworks (Cahyonowati et al., 2023; Gangl et al., 2015). Scholarly inquiry into taxation as a civic duty and as an integral component of the social contract remains relatively limited, particularly in the context of younger generations in developing countries.

The novelty of this study lies in four main contributions: first, an ontological redefinition of taxation from a fiscal instrument to a state–citizen relationship; second, the positioning of civic defense as a normative foundation of tax compliance rather than as an auxiliary variable; third, a paradigmatic critique of the dominance of instrumental tax awareness theories; and fourth, the use of Generation Z as a theoretical lens to explain shifting meanings of citizenship, rather than merely as a respondent segment. Accordingly, this study contributes to the advancement of tax compliance theory, citizenship studies, and nation-state scholarship.

Furthermore, taxation in the Indonesian context must be understood within the broader framework of the social contract that underpins the formation of the nation-state. Tax represents the collective agreement of citizens to contribute to sovereignty, justice, and shared prosperity. In this sense, paying taxes constitutes a form of non-military civic defense, reflecting participation in safeguarding the continuity of the state. However, as generational distance from the historical narratives of independence increases, the normative meaning of taxation as a national contribution has gradually weakened. Among Generation Z, taxation is frequently perceived as an administrative and technical obligation detached from civic identity and mutual cooperation values. This shift indicates that tax compliance is not merely a technical or behavioral issue, but a theoretical challenge concerning the transformation of citizenship meanings in contemporary Indonesia. Therefore, reconstructing tax compliance as civic duty—rather than merely enhancing awareness—becomes essential for building sustainable fiscal legitimacy and strengthening the moral foundation of the state–citizen relationship. Based on the foregoing background, the research problems are formulated as follows:

RQ 1: Why is the instrumental tax awareness approach insufficient to adequately explain tax compliance among Tax Volunteers?

RQ 2: How can taxation be theoretically reconstructed as a form of civic duty and non-military civic defense within the framework of the social contract?

RQ 3: How do Tax Volunteers reflect upon and interpret the relationship between taxation, the state, and civic obligation?

II– Methods and Materials:

This study employs a qualitative approach grounded in an interpretive–critical paradigm, aiming to reconstruct tax compliance as a form of civic duty within the social contract framework of the nation-state. This approach is selected because the primary objective is not to test the effectiveness of specific policies or interventions, but to develop a more fundamental conceptual and theoretical understanding of the state–citizen relationship in taxation practices, particularly among Tax Volunteers in East Java.

The research procedure is designed in analytically interconnected stages. The first stage consists of a conceptual review and critical examination of the literature. This stage involves a systematic mapping of mainstream tax compliance theories, including economic deterrence theory, tax morale, and the slippery slope framework, alongside classical and contemporary scholarship on social contract theory, citizenship, and civic obligation. A critical analysis is undertaken to uncover the ontological and normative assumptions embedded in dominant tax compliance theories, as well as to identify conceptual gaps that overlook the dimension of citizenship.

The second stage involves empirical qualitative data collection through semi-structured, in-depth interviews with members of Generation Z serving as Tax Volunteers in Surabaya, coordinated under the Directorate General of Taxes, East Java Regional Office. Ten universities are officially registered under this regional office, with each institution contributing at least five Tax Volunteers, resulting in a minimum of 26 informants. The selection of Tax Volunteers as informants is based on theoretical and methodological considerations rather than mere accessibility. Theoretically, Tax Volunteers occupy a liminal position between the state and citizens, as they are not only potential taxpayers but also actors who voluntarily participate in the implementation of state functions in the field of taxation. This position enables the researcher to more precisely capture how the meanings of taxation, civic obligation, and contribution to the state are negotiated within the consciousness of younger generations. Methodologically, Tax Volunteers possess direct experience interacting with state institutions and taxpayers, ensuring that their narratives move beyond normative knowledge and reflect a more nuanced, reflective understanding of taxation as a social and civic practice. Thus, Tax Volunteers are not selected as the “most compliant” group, but as a strategic analytical case through which to examine the limitations of instrumental tax awareness approaches and to reconstruct tax compliance as a form of civic duty and non-military civic defense. Generation Z is positioned as an analytical lens for interpreting shifts in the meaning of civic obligation, rather than merely as a demographic category. Informants are selected purposively to capture diverse social backgrounds and experiences of citizenship. Interviews focus on how participants interpret taxation, the state, civic duty, and the relationship between tax contribution and national ideals.

The third stage involves data analysis and theoretical reconstruction. Interview data are analyzed using thematic analysis combined with critical discourse analysis to identify narrative patterns, contradictions, and the absence or marginalization of citizenship language in the interpretation of taxation. The empirical findings are then dialogically engaged with the literature review to construct a new conceptual framework that positions tax compliance as a practice of non-military civic defense and an expression of active citizenship.

These methods and tools must be presented precisely and clearly without exaggeration so that other researchers can re-examine or verify them. The author can describe the tools and methods used in the form of a scheme, table or diagram to explain methods used. This section is divided into sub-sections, where its contents vary according to the subject matter of the article.

III- Results and discussion :

This chapter presents the findings of the study derived from in-depth interviews with 26 Generation Z Tax Volunteers within the jurisdiction of the Regional Office of the Directorate General

of Taxes, East Java. The presentation of results is not intended to produce statistical generalizations, but rather to articulate patterns of meaning, narratives, and reflections on citizenship emerging from the informants' lived experiences. The findings are organized based on a staged qualitative analysis process involving open coding, axial coding, and selective coding, ensuring that the results represent conceptual constructions grounded directly in empirical field data. Accordingly, the primary focus of this chapter is to explore how informants interpret taxation, civic obligation, and their relationship to the concept of non-military civic defense, while also revealing the limitations of the instrumental tax awareness approach that has long dominated the literature. The findings are presented thematically in accordance with the main theoretical constructs developed in this study, serving as the foundation for the subsequent mapping of the proposed theoretical framework.

III.1. Citizenship Identity as Moral, Legal, and Participatory Integration

Based on the analysis of responses from 26 informants, the construction of citizenship identity is predominantly characterized by an understanding of citizenship as a combination of normative compliance, social responsibility, and contribution to the state. The majority of informants defined their role as citizens through three main elements: obedience to laws and regulations, awareness of rights and obligations, and participation in national development. Narratives such as "obeying the rules," "law-abiding," "fulfilling rights and duties," and "contributing to the nation" appeared repeatedly, indicating that citizenship identity is primarily understood within a framework of normative compliance and institutional responsibility.

At the conceptual level, this interpretation reflects the dominance of a normative-legalistic model of citizenship, in which individuals are considered good citizens when they comply with regulations and fulfill formal obligations, including tax obligations. This is evident in explicit references to taxation as part of civic duty, such as "paying taxes," "tax obligations," and "tax as a contribution to development." These findings indicate that tax volunteers have internalized the institutional narrative of taxation as a civic obligation, although this understanding remains largely within an administrative compliance framework.

Beyond the legalistic dimension, some informants associated citizenship identity with national values and social cohesion, including tolerance, unity, diversity, and the practice of *Pancasila*. References to *Bhinneka Tunggal Ika* (Unity in Diversity), maintaining national unity, respecting differences, and upholding *Pancasila* values reveal a moral-cultural dimension in the construction of citizenship. This dimension broadens the meaning of citizenship beyond legal compliance toward collective national identity. However, these values tend to appear symbolically and have not been fully articulated as a reflective foundation for concrete practices such as tax compliance.

Furthermore, several informants framed citizenship identity as a generational responsibility, positioning themselves as the "next generation of the nation" with a strategic role in ensuring national sustainability. This perspective demonstrates historical awareness and future-oriented projection in defining citizenship. Nevertheless, this generational awareness remains largely normative and has not yet developed into a critical reflection on the citizen's position within the fiscal social contract.

From a critical analytical perspective, these findings suggest that Generation Z tax volunteers' citizenship identity is predominantly shaped within a framework of compliance, normative loyalty, and general moral responsibility, rather than as a reflective relationship between rights, obligations, and state legitimacy. Citizens are positioned as those who "must comply and contribute," while dimensions of negotiation, state accountability, and fiscal justice are relatively absent from their narratives. Consequently, the constructed citizenship identity remains asymmetrical, emphasizing citizens' obligations without balancing critical reflection on the state's role within the social contract.

Within the context of this study, this construction of citizenship identity has significant implications for the meaning of tax compliance. Tax compliance is primarily understood as an extension of legal and moral obligation, rather than as an expression of participatory citizenship grounded in contractual awareness and political solidarity. This explains why tax awareness approaches emphasizing knowledge and formal compliance are readily accepted by informants but have not yet produced a fully reflective and sustainable understanding of compliance.

Overall, the findings indicate that Generation Z tax volunteers' citizenship identity is situated at a normative-institutional internalization stage, marked by strong orientations toward compliance, contribution, and symbolic loyalty to the state. However, it has not yet fully evolved into a deliberative citizenship identity that views taxation as part of an equal and reciprocal social contract

between citizens and the state. These findings reinforce the study's argument that strengthening tax compliance requires not only increased awareness and regulation but also the reconstruction of a more reflective, critical, and participatory citizenship identity.

III.2. Taxation as the Integration of Legal Obligation and Moral Civic Commitment

Based on the open coding and axial coding processes, the findings of this study converge on a core category within the construct of interpreting taxation as a moral or legal obligation, namely taxation as an integration of legal-institutional obligation and moral civic commitment. This core category indicates that Generation Z tax volunteers do not perceive tax obligations dichotomously as either legal or moral, but rather as two complementary dimensions that together shape sustainable compliance. Tax is understood simultaneously as a formal norm that is juridically binding and as an expression of ethical responsibility toward the national community.

The first dimension shaping this core category is recognition of state legal authority as the foundation of tax obligation. Several informants emphasized that taxation is a legal duty regulated by statutory provisions and accompanied by sanctions for non-compliance. From this perspective, compliance is viewed as a logical consequence of the existence of a legal system governing the relationship between the state and citizens. This pattern aligns with deterrence and legal compliance approaches that position sanctions and regulation as primary mechanisms for shaping compliance (Allingham & Sandmo, 1972; Rasso, 2013). However, the findings suggest that while the legal dimension is considered necessary, it is not regarded as sufficient as a long-term foundation for compliance.

The second dimension reinforcing the core category is the internalization of taxation as a moral obligation and social responsibility. The majority of informants interpreted paying taxes as an expression of concern for collective welfare, social solidarity, and distributive justice. Taxation is perceived as a means of sharing the burden of development and supporting groups in need of state services. Compliance rooted in moral awareness is viewed as more authentic and sustainable than compliance driven by fear of sanctions. This finding aligns with the concept of tax morale, which emphasizes the role of values, ethics, and social norms in shaping compliance (Alm & Torgler, 2011; Frey & Torgler, 2007; Torgler & Schneider, 2007). In this context, taxation becomes an expression of civic ethics.

The third dimension shaping the core category is the relationship between institutional legitimacy and the strength of moral obligation. Several informants stressed that the effectiveness of the moral dimension depends heavily on the integrity, transparency, and accountability of the state in managing tax revenues. When the state is perceived as fair and trustworthy, moral obligation is strengthened; conversely, when state legitimacy is questioned, compliance tends to become coerced. This pattern reflects psychological contract and procedural justice theories, which position trust in institutions as a prerequisite for norm internalization (Feld & Frey, 2007). Thus, tax morality is not autonomous but relationally constructed.

The fourth dimension enriching the core category is an evolutionary understanding of the relationship between morality and law. Some informants viewed tax obligations as initially rooted in moral awareness and later institutionalized into legal norms. This perspective reflects historical consciousness that law functions to institutionalize collective moral values. Within this framework, law serves as the structural framework, while morality provides substantive meaning to compliance. This finding is consistent with sociological approaches to law that regard regulation as the codification of social norms (Durkheim, 1984; Habermas, 1996).

The fifth dimension strengthening the core category is the rejection of purely coercive compliance. Informants explicitly criticized compliance based solely on compulsion and the threat of sanctions. Such compliance is considered fragile and not reflective of mature civic consciousness. In contrast, ideal compliance is understood as the outcome of moral reflection, identification with public interests, and commitment to social justice. This pattern reinforces normative legitimacy approaches that position value internalization as the primary source of compliance (Aziz & Fidiana, 2025; Bradford & Quinton, 2014; Tyler et al., 2015).

The integration of legal authority, moral commitment, institutional legitimacy, historical awareness, and rejection of coercion forms a coherent meaning system in interpreting tax obligation. Within this system, law provides the formal structure for compliance, while morality supplies the normative substance that renders compliance socially meaningful. The relationship between the two is dialectical and mutually reinforcing in building sustainable compliance.

Theoretically, these findings demonstrate that Generation Z tax volunteers have developed an integrative understanding of fiscal obligation that transcends instrumental approaches. Taxation is understood as a normative institution that connects state regulation with civic ethics. The results extend classical models of tax compliance by integrating legal, moral, and relational dimensions within a single analytical framework (Feld & Frey, 2007; Torgler & Schneider, 2007; Tyler et al., 2015). Accordingly, this study affirms that building sustainable tax compliance requires the simultaneous strengthening of legal legitimacy and the internalization of civic moral values.

III.3. Taxation as a Social Contract and Reciprocal State–Citizen Relationship

Based on the open coding and axial coding processes, the findings of this study converge on a core category within the construct of interpreting taxation as an agreement between citizens and the state, namely taxation as a social contract that builds a reciprocal relationship grounded in trust, legitimacy, and accountability. This core category indicates that Generation Z tax volunteers predominantly understand taxation as a normative exchange between citizens' contributions and the state's responsibilities. Tax is not positioned as a unilateral obligation imposed by authority, but rather as an implicit agreement binding both parties within a moral, social, and political relationship.

The first dimension shaping this core category is the perception of exchange between fiscal contribution and public services. Informants consistently emphasized that paying taxes is understood as surrendering a portion of personal resources that is compensated through the provision of infrastructure, education, healthcare, security, and social services. This relationship is perceived as a "give and take" mechanism that enables the state to perform its functions effectively. This pattern reflects classical social contract concepts that position taxation as a medium of exchange between citizens and the state (Rousseau, 1762). In this context, the legitimacy of tax obligation derives from collectively experienced public benefits.

The second dimension reinforcing the core category is the emphasis on state accountability and transparency. Many informants stated that the fiscal agreement is meaningful only if the state manages tax revenues with integrity, responsibility, and openness. Expectations that taxes be used "appropriately" and "not misused" indicate that public trust constitutes the primary foundation of this contractual relationship. This finding aligns with the psychological tax contract literature, which emphasizes that tax compliance is strongly influenced by perceptions of procedural justice and institutional integrity (Feld & Frey, 2007; Torgler & Schneider, 2007; Tyler et al., 2015). Thus, the fiscal social contract is understood as conditional and potentially weakened when state accountability is questioned.

The third dimension shaping the core category is the internalization of taxation as a moral and civic commitment. Informants did not interpret taxation merely as an economic mechanism, but also as an ethical responsibility toward the national community. Paying taxes is positioned as an expression of loyalty, participation, and concern for collective welfare. In this context, taxation is understood as a symbol of citizens' involvement in the collective project of the state. This pattern aligns with normative legitimacy theory, which emphasizes the role of values and identity in shaping compliance (Alm & Torgler, 2011; Torgler & Schneider, 2007; Tyler et al., 2015). The fiscal social contract is therefore not merely instrumental but grounded in the internalization of civic values.

The fourth dimension enriching the core category is reflective awareness of the implicit and unwritten nature of the tax agreement. Some informants explicitly described taxation as an "unwritten agreement" or "implicit contract" arising from citizens' existence within a modern state system. This indicates that tax volunteers understand the social contract not as a formal agreement, but as a normative construction shaped through social and institutional practices. This finding is consistent with sociological approaches to the social contract that emphasize symbolic and institutional dimensions of the state–citizen relationship (Habermas, 1996).

The fifth dimension strengthening the core category is the relationship between the fiscal social contract and public trust. Informants viewed tax compliance and the quality of state services as forming a mutually reinforcing reciprocal cycle. When the state fulfills its obligations fairly and effectively, public trust increases, which in turn strengthens compliance. Conversely, failure to meet public expectations is perceived as potentially undermining fiscal legitimacy. This pattern reflects the slippery slope framework, which positions trust and power as the two principal pillars of tax compliance (Kirchler et al., 2008). In this context, the tax social contract is understood as a dynamic relationship that is continuously negotiated.

The integration of exchange perception, demands for accountability, moral commitment, implicit awareness, and public trust forms a coherent meaning system in interpreting taxation as a social contract. Within this system, taxation functions as a primary mechanism linking individual interests to the collective project of the state. The fiscal social contract is not understood as static, but as a normative relationship dependent on institutional performance and moral legitimacy.

Theoretically, these findings indicate that Generation Z tax volunteers have internalized the concept of the fiscal social contract in a reflective and multidimensional manner. The meaning of taxation extends beyond legal and administrative aspects to encompass moral, institutional, and relational dimensions. These results reinforce the psychological tax contract approach (Feld & Frey, 2007) and the concept of fiscal citizenship (Yong & Martin, 2016) by demonstrating that the tax social contract functions as a normative foundation for sustainable compliance. Accordingly, this study contributes to strengthening citizenship perspectives in taxation studies by positioning tax as a social institution that reflects the quality of the relationship between the state and its citizens.

III.4. Transformation of Perspectives on Tax and the State through the Tax Volunteer Experience

Based on the results of open coding and axial coding, the experience of serving as a tax volunteer forms a core category, namely the transformation of civic awareness through direct engagement with the tax system. The majority of informants emphasized that their involvement as volunteers not only enhanced their technical understanding of taxation but also reconstructed their perspective on the relationship between citizens and the state. Tax is no longer understood merely as an administrative obligation, but as a mechanism of mutual cooperation, a social bridge, and a primary instrument for sustaining the state.

The first dimension of this core category is the improvement of literacy and structural understanding of taxation. Informants stated that field experience enabled them to comprehend the complexity of the tax system, ranging from filing procedures and types of taxes to the allocation of state revenues. This understanding corrected their initial perceptions, which tended to be simplistic and formalistic, and fostered awareness that low compliance is often triggered by limited information and assistance rather than deliberate avoidance. This finding aligns with the concept of experiential learning introduced by David A. Kolb (1984), which emphasizes that experience-based learning is more effective in generating deep understanding than purely theoretical instruction.

The second dimension is the shift in identity from passive citizens to participatory actors. Many informants described a transformation from being policy recipients to becoming active components of the tax system. Through direct interaction with taxpayers and authorities, they felt they had become a functional and meaningful “part of the system.” This process strengthened their civic identity as contributors to national development rather than mere objects of regulation. This pattern resonates with social identity theory developed by Henri Tajfel (1981) and John Turner (1988), which highlight that direct engagement in public institutions reinforces a sense of belonging to the state.

The third dimension is the growth of empathy and a humanistic perspective toward taxpayers. Informants emphasized that field experience allowed them to understand the technical difficulties, limited literacy, and psychological barriers faced by citizens. This awareness encouraged the view that tax compliance should be built through educational, persuasive, and continuous assistance approaches rather than solely through enforcement. This finding is consistent with the responsive regulation framework proposed by John Braithwaite (2005), which positions dialogue and support as foundational elements of compliance.

The fourth dimension concerns the strengthening of trust and state legitimacy. Through a deeper understanding of tax functions and observations of public service implementation, some informants reported increased trust in the state’s role. Tax is perceived as a tangible instrument linking citizens’ contributions with public outputs such as schools, health centers, and infrastructure. This process reinforces perceptions of fiscal legitimacy, which, according to Levi (2009) and Tyler (2004), constitutes a key precondition for voluntary compliance.

The fifth dimension is the internalization of mutual cooperation and collective responsibility. Informants interpreted tax as a symbol of social solidarity and collective effort in nation-building. The volunteer experience strengthened the understanding that public welfare results from the accumulation of individual contributions. This internalization reflects the development of civic virtue and tax morale, which form the foundation of long-term compliance, as discussed by Torgler (2007).

The integration of enhanced literacy, identity transformation, social empathy, strengthened trust, and internalized collective values forms a coherent meaning system regarding the role of tax volunteers. Within this system, the volunteer experience functions as a medium of civic socialization that transforms individual understanding into public consciousness. Tax volunteers do not merely act as extensions of state administration but also as agents in shaping the social meaning of taxation.

Theoretically, these findings indicate that tax volunteer programs serve a strategic function in fostering civic engagement and fiscal legitimacy. Direct involvement generates reflective learning that strengthens the emotional and normative bond between citizens and the state. This supports the view that sustainable tax compliance is more effectively cultivated through participation and social experience than through coercive approaches alone (Braithwaite, 2005; Torgler & Schneider, 2007). Accordingly, tax volunteers can be positioned as a public policy instrument oriented not only toward short-term compliance improvement but also toward the long-term formation of a sustainable fiscal citizenship culture.

III.5. Strengthening Civic Responsibility through the Tax Volunteer Experience

The results of the open coding and axial coding analysis indicate that the experience of serving as a tax volunteer forms a core category characterized by the internalization of civic responsibility through direct engagement with the state's fiscal system. The majority of informants stated that their involvement as volunteers reinforced their awareness that tax compliance is not merely a formal obligation, but a moral and social responsibility that directly affects the sustainability of the state. This process marks a shift from coercion-based compliance toward compliance grounded in awareness and personal commitment.

The primary dimension of this core category is the transformation of compliance motivation. Informants described a change from a mindset of "being forced to pay" to one of "consciously contributing." Through field experience, they came to understand reporting procedures, the benefits of taxation, and its implications for public services. This understanding fostered a sense of internal responsibility, in which compliance is viewed as a logical consequence of their position as ethical citizens. This finding aligns with self-determination theory, which emphasizes that intrinsic motivation is more sustainable than motivation driven by external pressure (Deci et al., 2017).

The second dimension concerns the formation of reflective awareness and a positive moral burden. Several informants emphasized that after becoming volunteers, they felt they held themselves to higher moral standards. Knowledge of the benefits of taxation and its administrative mechanisms generated personal reflection that non-compliance could no longer be ethically justified. This condition reflects the development of moral commitment, which constitutes a key foundation of legitimacy-based compliance rather than compliance driven by fear of sanctions (Tyler, 2004).

The third dimension is the shift in role from passive individual to social agent. Informants no longer viewed civic responsibility as merely a private matter, but also as an obligation to help society understand its rights and duties. Their experience as volunteers encouraged them to act as informal educators, facilitators, and role models of compliance. This pattern illustrates the development of civic agency, namely the capacity of citizens to actively contribute to public governance (Putnam et al., 1994).

The fourth dimension is the concretization of the meaning of civic responsibility. Informants stressed that taxation is no longer perceived as an abstract obligation, but as a tangible contribution whose process and impact can be traced. Observing the link between taxation, policy, and public services made civic responsibility more realistic, measurable, and meaningful. This finding supports the view of experiential learning, which argues that direct experience strengthens the internalization of social and political norms (Kolb, 1984; Rachmawan et al., 2025).

The fifth dimension is the integration of individual and collective responsibility. Informants interpreted tax compliance as part of a responsible civic identity that is oriented not only toward personal interests but also toward collective welfare. This awareness reflects the development of a collective responsibility orientation, in which individual contributions are understood as part of an interdependent social system (Torgler & Schneider, 2007).

The integration of motivational transformation, moral commitment, social role development, concretization of meaning, and collective orientation forms a comprehensive meaning system regarding civic responsibility. Within this system, the tax volunteer experience functions as an effective mechanism of civic socialization in fostering value-based compliance. Tax volunteers not

only experience increased fiscal literacy but also deepen their identity as citizens who are ethically, socially, and institutionally responsible.

Theoretically, these findings affirm that direct involvement in tax volunteer programs significantly contributes to the formation of civic responsibility and tax morale. Participatory experience encourages the internalization of compliance norms, strengthens state legitimacy, and cultivates awareness that national development results from the accumulation of individual responsibilities. This supports the view that participation-based public policy is more effective in fostering long-term compliance than purely coercive approaches (Deci et al., 2017; Putnam et al., 1994; Torgler & Schneider, 2007; Tyler, 2004).

IV- Conclusion:

Based on the integration of qualitative analysis of tax volunteers' experiences, this study concludes that participation in the tax volunteer program not only enhances fiscal literacy and administrative compliance but also shapes a participatory civic identity grounded in moral awareness, social responsibility, and commitment to state sustainability. Direct experience in tax education and assistance transforms informants' perspectives on taxation, shifting it from a formal obligation to a meaningful form of collective contribution to national development.

Tax volunteers experience a shift in compliance motivation from an externally driven, sanction-based orientation to an internally grounded orientation based on values and personal integrity. This process is reinforced by their understanding of the state's fiscal functions, their interactions with taxpayers, and their engagement within the public service system. Tax compliance is therefore no longer perceived as an individual burden but as an expression of civic responsibility embedded within their social identity.

Furthermore, the study finds that the volunteer experience fosters an active civic role, in which individuals are not only personally compliant but also act as educational agents and intermediaries between the state and society. Tax volunteers become strategic actors in building trust, expanding fiscal literacy, and strengthening the social legitimacy of the tax system.

Thus, the tax volunteer program functions as an effective mechanism of civic socialization in fostering sustainable tax compliance. Its impact extends beyond technical taxation aspects to shape the psychological, moral, and social dimensions of the relationship between citizens and the state.

Based on the findings, several strategic implications emerge for strengthening tax policy in Indonesia. First, the Directorate General of Taxes should position the tax volunteer program not merely as a seasonal technical assistance initiative but as a long-term fiscal citizenship development instrument. Program design should emphasize value formation, ethical reflection, and systemic understanding rather than focusing solely on procedural training.

Second, the institution is encouraged to integrate reflective learning approaches into volunteer training, including case discussions, structured reflection on field experiences, and moral-professional evaluations, in order to strengthen the internalization of civic responsibility. Such approaches can maximize the emergence of competence-based moral burden, which positively contributes to sustainable compliance.

Third, the development of structured schemes to strengthen volunteers' roles as social literacy agents is recommended, for example through community tax ambassador programs, ongoing mentoring, or alumni networks. In this way, the educational impact of the program can extend beyond the formal period of service into volunteers' respective communities.

Fourth, the findings highlight the importance of persuasive and humanistic approaches in fostering compliance. Therefore, public communication strategies should prioritize empathy, assistance, and participation rather than relying solely on sanction enforcement. Tax volunteers can be systematically involved in designing and implementing such communication strategies.

Fifth, the institution should utilize tax volunteers as a source of experiential policy feedback. Formal mechanisms to capture volunteers' reflections regarding systemic obstacles, taxpayer perceptions, and service effectiveness can provide a responsive foundation for policy improvement.

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