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The Impact of Perception of Justice on Tax Compliance Behavior through the Mediating Role of Social Support: An Empirical Study in Pakistan

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Abstract: The government adjusts its financial obligations and collects taxes to pay for the public through taxes. Tax behavior varies from individual to individual. Tax audits and fines are also policies to collect tax amounts. The study aims to determine tax compliance behavior. A quantitative approach is applied to obtain the respondent's perception of justice in tax laws. Overall total number of questionnaires sent to bar councils was 400, of which 325 lawyers responded. The problem is that Pakistan needs a better tax collection system; therefore, many problems are faced during tax collection. The justice system is better for recovering the tax penalties, whereas procedural justice investigates the compliance of individuals about the tax. Taxpayers also find ways to reduce the amount of tax and make deduction claims by hiding some of their assets. Tax audit is also a significant field to assess and measure fraud in the tax collection system. Results differentiate that there is a positive and significant relationship between tax compliance behavior and perception of justice. So, it rejects the null hypothesis and shows a significant relationship. If the individuals cooperate with the government and perform their duties well, then the structure of the tax system can survive and collaborate in the economy of Pakistan.

Introduction

Taxation is one of the most reliable sources to generate revenue to meet government expenditures. While different other sources for financing expenditure have various constraining situations attached to them, the Government is free to spend the income collected from taxation seems necessary (Talboot & Brosnan, 2016, Ali & Shams, 2023). In many countries, the government budget is overcome by deficit financing, and many citizens constantly avoid

taxes. Thus, worldwide, the Government aims to secure taxpayers' loyalty to related taxation laws.

However, in the past 50 years, tax compliance-related studies have encountered two necessary limitations. Research has shown that tax compliance is attributable to social-psychological and economic problems. Yet usually, these various factors are studied separately. The economic model or prevention

approach to tax compliance estimates that the approval risk shapes taxpayers' behavior.

In previous studies, tax compliance has been conducted in most developed countries, such as Australia, Europe, and the United States. In developing countries, tax compliance has been studied less, and new studies in developing countries show the tax environment in developed countries like US or Europe is different compared to developing countries like Pakistan, which calls for investigating determinants of tax compliance behavior in Pakistan. In time payable taxes by the public helps the government supply goods, and there is no ambiguity (Konow & Schwettnam, 2016; Iqbal et al., 2023). Justice rules focus on the public should pay their taxes as they earn, which have been explained as two forms of justice. One of them is vertical, and the other is horizontal. In justice which is horizontal and same income, people should pay their taxes at equal rates and concerning the same tax liability. Justice in vertical form differentiates individuals from different income levels. While considering the perception of justice, previous studies have several dimensions.

Distributive justice builds on the assumption that people match resources they receive themselves to resources others receive using principles of justice and deservedness. Taxpayers evaluate whether the taxes they pay are fair in exchange for the resources they obtain from the Government and whether they are fair in comparison to the tax burden of people from the same (income) group or compared to people from different (income) groups. It has been suggested that citizenship behavior can be created by promoting procedural justice.

It is argued that retributive justice should also be incorporated when studying the cooperation of taxpayers with tax authorities. Retributive justice refers to the perceived justice of punishment in response to violating social rules or values. If punishment is considered just, then people are likely to feel respected and valued by the group. Its authorities may identify with it.

Last but not least, in interactional justice, taxpayers are treated in a friendly and respectful manner with the determination to provide services to their clients instead of a negative perspective in which taxpayers are seen as being potential criminals that need to be caught for evading taxes, considering there are four dimensions of justice perception may provide a holistic view of how Pakistani Lawyers can be stimulated towards tax compliance behavior. This study evaluates the most efficient justice in the context of Pakistan that can accelerate tax compliance behavior in society. Additionally, the study tests the mediating role of social support on the relationship between justice and tax compliance behavior.

Social support is categorized as initial sources (family and friends) and secondary sources (supervisor, co-workers, etc.), and those with whom employees have fewer relationships. It is also stated that valuable resources can be obtained through social support, and different events are organized to maintain the best mental and physical health (Jimnez & Iyer, 2016; Shafiq et al., 2023). Tax compliance is mainly used for solid relationships between authorities and social people. Citizens contribute in the form of taxes for financial support to the country. Justice is individual-based, which contributes to the Government for financial support.

However, different forms of tax evasion are further distinguished, not because they may be available to various taxpayer groups but because they may have various characteristics and involve various procedures. Interventions to maximize compliance need to be tailored to each of them. First, although certain forms of evasion entail committing a crime, others may involve an omission, which may be less severe. Second, opinions on what constitutes legitimacy and constitutionality may differ. Some evasion techniques might be against the law, whereas others might be questionable due to their hazy generality test. The current study included a variety of tactics for tax evasion, including

underreporting different types of income, deductions, and the pursuit of tax minimization strategies A. Naveed (2017).

Tax Compliance

In tax compliance, the taxpayer has to file all returns on time. Many studies have studied the justice of tax perceptions. Justice influences perceptions. An improved tax system is associated with the perceptions of taxpayers (Serkan, Tamer, & Yubza, 2016; Ramzan et al., 2023). Tax compliance is a cooperative relationship between active taxpayers and the government. Taxpayers also find ways to reduce the amount of tax and make deduction claims by hiding some of their assets. Tax audits and fines are also policies to collect tax amounts. Previous studies have focused on vertical, horizontal, and administrative justice. Justice has also been found to be the best relationship between citizens and employees. The volunteer tax reduction system is a massive burden for individuals, which is not easy to bear (Alaaraj, Mohamed, & Bustamam, 2018; Khan et al., 2023).

Comparison of Pakistan's Tax-to-GDP Ratio with Other Countries

The tax-to-GDP ratio is the total outcome of revenue from taxes. In 2020 tax returns of Pakistan were 11% higher than in the recent year, 2019. As compared to UAE and Iran, Pakistan has better returns.

Table 1

GDP Ratio

Country	Tax to GDP % 2020
Pakistan	11.0 %
UAE	1.4 %
Iran	6.1 %
China	20.1 %

Problem Statement

There are many reasons for poor tax collection, but one main reason is tax evasion. This simple expression includes all hidden income activities

that overstate different tax expenses and deprive authorities of tax revenue. It is not compared to tax avoidance which includes legal manners to minimize the tax burden.

The Federal Board of Revenue (FBR) has settled an ambitious Rs5 trillion plus revenue collection target for the next fiscal year, 2019-20 (Malik, 2019). They're developing a comprehensive empirical model to accelerate tax compliance behavior in PK is very important. These findings of tax collection lessened expectations of the annual tax collection target and resulted in a deficit.

Research Objectives

This research aims to find a perception of justice and tax compliance behavior with mediating role of social support in Pakistan. There are two primary objectives of this research.

- To identify the effect of perception of justice on tax compliance behavior.
- To assess moderating effect of social support between justice and tax compliance behavior.

Literature Review

In this study, tax compliance occurs when taxpayers pay their taxes on time, and these taxes report tax liability. Tax law included all regulations, court decisions, and the country's internal revenue. Different studies have worked on the tax compliance behavior of individual taxpayers. According to the literature, a significant relationship exists between the perception of justice and tax compliance behavior. According to (Newton, Pladeval, & Smith, 2016; Kousar and Shafiq, 2023), tax compliance is positively associated with perceptions of the well-administered tax system.

High taxes are also significant in this research because they are also related to tax evasion. Most studies also noticed a positive relationship between tax evasion in the economy. According to (McKee, Michael, Christian, & Vossler, 2018; Arshad et al., 2022), higher rates of taxes and

different other taxes are totally based on the system of poor tax collection, which directly affects the country's economy.

According to (Vossler, Christian, & Michael, 2017; Mastoi, 2022), When people perceive that the taxes they are paid are more significant than the profit or benefit they attained, they avoid paying taxes. This situation causes the failure of the economic system of that country. This tax evasion is a worldwide phenomenon, and Pakistan also has no exception. Different factors that directly affect the tax collection structure of a country are corruption and low per capita income. Many researchers urge that the primary cause of the failure of tax collection is a meager tax that depends on the agricultural sector from taxation. One major problem is the need for knowledge of foreign tax.

Although in Pakistan, both microeconomics and macroeconomics are the main variables and are used as secondary data for tax evasion in Pakistan. Some studies about microeconomics are related to behavioral responses through surveys, and these responses can be either positive or negative.

Relationship between Justice and Tax Compliance

The taxpayer is an individual who plays a vital role in the economy of Pakistan and cooperates with the tax authority. If these are treated nicely and fairly, they cooperate more and help to fulfill the decisions made by higher authorities. Through procedural justice, we can predict the compliance level of an individual.

Taxpayers are willing to comply when they are served nicely by the tax officers and how they are treated by these officers (PWC, 2016). Previous studies showed the positive impact of procedural justice on tax compliance. Different theories showed that if an individual achieves a fair environment, he is more likely to believe in tax authorities. This kind of difference has shown that there must be more than one decision on procedural justice (Manchilot, 2018 Nosheen & Daniyal, 2022).

On the other hand, distributive justice also has an effect on tax compliance. This justice refers to the input method, providing the expected result in attaining equity. When an individual is taxed at a higher level, non-compliance is created. When a higher return is received, then there is more tax compliance. They will increase when they feel that there will be justice in the tax system and there is punishment. Where there are punishments, there must be rewards for taxpayers based on compliance behavior in individuals (Adesina & Usigosha, 2016, Hayat et al., 2022).

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Procedural Justice

Procedural justice is vital in the decision-making process and allocation process of general satisfaction and compliance with their decision-making. Individuals feel pleasure in this process, and it controls outcomes. Self-interest is entirely independent of procedural justice but rather for the outcome of maximization. Strapuc & Cazacu (2016) Urge that tax laws are compiled in many nations and have low literacy rates in many emerging nations. Taxpayers need tax authorities and professionals for vital information, and different service packages meet their tax responsibilities. According to (Sikka, 2017), the challenges of tax compliance research can be split into two major categories, which vary with time. Procedural justice deals with the justice of laws and structures formulated by decision-making authorities in resulting the outcome of Fair procedures are consistent and representative of respective parties and their interests, based on accurate information and ethical issues.

Distributive Justice

There are two significant issues in distributive justice. One is government services, and the other is tax burdens. Individuals with opportunities to avoid taxes do not mean they use them to minimize the tax burden, and the distribution of opportunities itself could be explained in terms of justice (Yuan & Lin, 2017; Shafiq et al., 2023). Likewise, procedural and distributive justice also plays a crucial role in tax compliance behavior. Distributive justice is based on the categorization process on different levels. These studies resulted that taxation has different aspects of distributive justice. Then this burden is further compared to another group. There is also justice for the relative tax burdens on individuals and groups. One major problem occurs when there is no equal distribution of resources by the government, and taxpayers need to achieve benefits. There is an effective and perceived tax system based on tax ethics. Distributive justice refers to adequate resources that contain individual cooperation's costs and benefits.

Retributive Justice

Retributive justice refers to justice with reactions to breaking social norms, values, and procedures. It is different from distributive and procedural justice. Punishment is imposed on the offender by either a third party or any other authority (Guerra & Harrington, 2017). Punishment can be seen as revenge and any adverse outcomes. This punishment can be seen as wealth, cost, and any other material. These are not imposed on any losses where there is necessary to return to goods. These responses might be more appropriate.

Interactional Justice

When conflict resolution occurs, people are treated through interactional justice with total respect and courtesy in manners. Previous research has also been conducted for different situations and has several elements associated with justice with truth and explanation of politeness. Honesty and interest are both sensitive elements and concerns with assurance. When a consumer files a complaint, then, two factors occur. One of them is acceptance of blame, and the second one is offering an apology. In resolving complaints, communication is the primary factor in solving the situation. This factor is relevant to interactional justice, particularly to consumer complaint behavior. New research suggests that this is related to the marketing context, and it is also found that it is a fair treatment that contributes to satisfaction with service encounters and enhanced evaluations of service to better overall evaluations of complaint handling and more favorable repurchase intentions (Sheikh & Khursheed, 2016; Khan et al., 2023).

Social Support

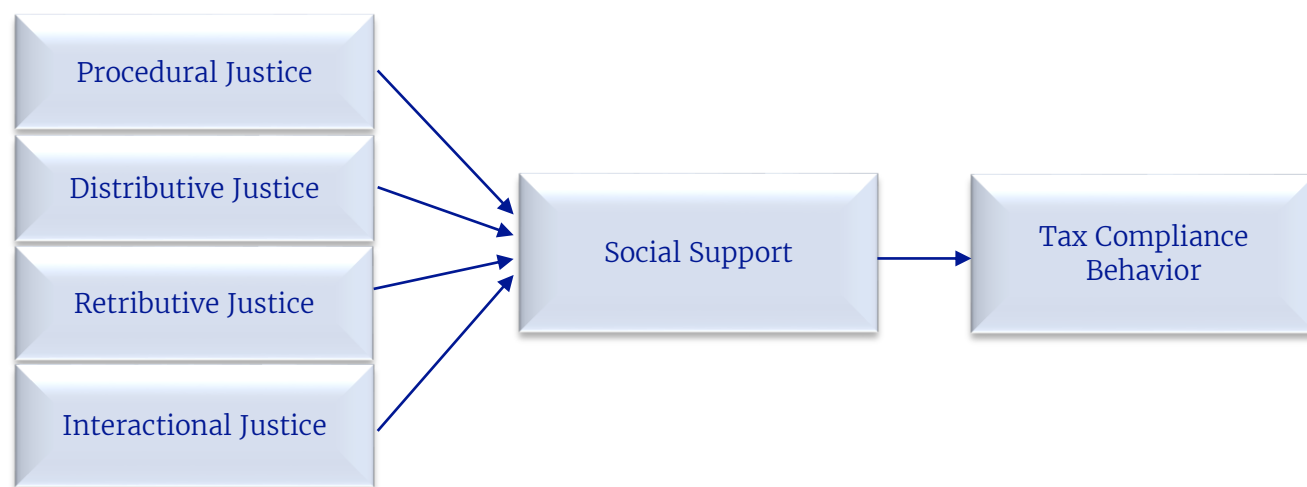
The economic conduct of any country's tax is also social because there is the probability of an individual performing a given act compared to another already performing it. There are different other structures to create social interactions, like taxpaying behavior, justice, learning, and social

norms. In this research, we will discuss those structures whose primary concern is social support. According to the social impact theory, all are equal, whether he is agents or taxpayers (Qiao & Wang, 2016; Kousar & Shafiq, 2023). If existing tax behavior includes social support and the knowledge obtained is also used for sound policies and objectives, avoiding fraud affects the tax regulations. This mechanism directly affects the tax evasion questioned by the research scholars. Social support focuses on the tax behavior of individuals. There is a perception that taxpayers evade tax and have no perception of justice. Their behavior with tax is not satisfactory.

Conceptual Framework

This framework shows four significant independent variables procedural justice,

distributive justice, retributive justice, and interactional justice. There is one dependent variable on the right hand of the framework. In both of them, social support is the mediating variable, which shows the relationship between dependent and independent variables. Higher tax rates and an unfair tax system are also a point of concern regarding the relationship to tax evasion. Much scholarly work has described a positive relationship between higher tax rates and unfair tax systems with tax evasion in the economy. According to (Wadhwa & Pal, 2002), higher tax rates and multiple taxes imposed on a lower tax base has been determining factor for poor tax collection (Khan & Ahmed 2014) identified that when tax rates are higher, people perceive that returns in return for the taxes being paid are not as much, they avoid paying taxes and hence evade taxes.



H1: There is a positive impact of Procedural Justice on Social Support.

H2: There is a positive impact of Distributive Justice on Social Support.

H3: There is a positive impact of Retributive Justice on Social Support.

H4: There is a positive impact of Interactional Justice on Social Support.

H5: There is a positive impact of Social Support on Tax Compliance Behavior.

Research Methodology

This chapter describes the research method and procedure in the Pakistan Bar Council. A questionnaire is designed to check the

employees' performance and governance structure of banking sectors in Pakistan. This chapter also discusses two different kinds of data collection procedures, which explains how data is

collected. At last method of results, discussion is discussed to explain the results policy and procedure followed in this research.

Research Design

Research designing is how to select sample data from a population. A quantitative approach is used to obtain respondents' perceptions of justice in the Pakistani tax system and tax laws. The data is measured to determine individuals' tax laws and tax evasion. These policies are further implemented when the required results are satisfactory. This descriptive survey helps get secondary data. Descriptive studies distinguish the behavior, attitude, and procedures of individuals. In this research random Sampling technique is applied.

Target Population

The Bar Council is an authorized committee organized to check the accuracy and implementation of judiciary rules, laws, and procedures. The Punjab Bar Council is Pakistan's highest Provincial Bar Council, with more than 100,000 licensed advocates and 124 Bar Associations working under its jurisdiction (Punjab Bar Council, N/A).

Sample

The sample is a portion of the research population selected to measure the research findings and the data. In this research, as per the criteria, about 400 respondents were visited to get the required data. A standard organized Performa is prescribed by Morgen in a tabular form to assess the accurate measurement of data. Using the table (Krejcie & Morgan, 1970), 400 respondents are selected for data collection. This is the prescribed data sample from Morgan's table. Three districts of southern Punjab, i.e., Multan, Muzaffargarh, and Layyah, will be considered.

Data Collection

A questionnaire technique is used to collect data. Data is obtained through a filled questionnaire with two kinds of questions. Some of them are open-ended, and some of them are close-ended. The questionnaire is based on dependent and independent variables, each with a separate section. The questionnaire was presented to lawyers who could understand the questionnaire and answer the question. This method was used because the data which is collected is descriptive. Overall total number of questionnaires sent to bar councils was 400, out of which 325 lawyers responded to them. Then these questionnaires were analyzed through SPSS software. Some of the seventy-five questionnaires still needed to be returned by the respondents.

Sampling Strategy

The strategy is a path to identify the accurate position or findings. In this research, Questionnaire sampling is used to get accurate research results. Through a questionnaire, each respondent expresses his/her views. This technique was implemented to give equal chances to all banking employees. The respondents were the advocates of the bar council in Pakistan who were familiar with the tax policies and structures adopted by the managing bodies.

Data Collection Procedure

The data collection procedure contains two steps. An introductory letter is organized to introduce myself with the university name and department with the purpose of the study. Bar councils were visited to fill up the questionnaire. These two steps are the basics of a questionnaire to investigate lawyers of bar councils. In the first method, there is an introduction of the researcher and the topic of research by which the research is analyzed. Two to three city bar councils are visited to fill up these questionnaires.

Data Analysis

The last step in the research survey is data analysis. Data analysis is the process of collecting, transferring, and interpreting data. A descriptive statistics measure is used to analyze data using different tables and figures using the statistical package for social sciences (SPSS) software. Data is analyzed through different analyses like regression and correlation.

Results Discussion

Descriptive statistics

Table 1 shows gender, age, marital status, education, and income. The number of items of all segments is valid, of which 325 are. First of all, statistics of gender ($1 < g < 2$) where the mean value is 1.26 and STD. The Deviation is 0.440, which shows that the mean is above 1. When the value of the mean is above one or equal to 1, then

it shows that there is a positive relationship between both variables. The age factor is ($1 < a < 5$), with a mean value of 2.17 and a standard deviation of 0.964. Where the mean value is also above 1, and the standard deviation is significant. Marital status shows ($1 < M < 2$) shows a value of 1.22 mean and the value standard deviation is 0.414..in marital status, both mean and standard deviation values are statistically significant, which is negotiable positive. Education is ($1 < E < 3$), which shows that the mean value is 1.60 and its standard deviation is 0.545. these values of education also showed the positive impact of research that all the respondents are literate. And last, income is ($1 < I < 3$), its mean value is 1.61, and its standard deviation is 0.636. different variables of descriptive table statistics show that there are significant results from the respondents, and there is no ambiguity in finding the results.

Table 2

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Gender	325	1	2	1.26	.440
Age	325	1	5	2.17	.964
Marital Status	325	1	2	1.22	.414
Education	325	1	3	1.60	.545
Income	325	1	3	1.61	.636
Valid N (list-wise)	325	1	2	1.26	.440

Correlations

Correlation describes the degree of how two variables correlate with each other. This test is analyzed to find the positive and significant relationship between variables. Correlation measures the strength of two variables, whether they have mediating variables. The table below shows the correlation of two variables, tax compliance behavior and firms performance which is significant at two-tailed correlations. The correlation range is between -1 and +1. The above one shows that there is the most substantial positive relationship, and less than

one shows that there is the most substantial negative relationship. The Table 2 correlation of TCB is 1, and all other variables have a correlation of 1. A horizontal series of results shows the significance level at 1, which shows that the research results are statistically significant. These results show that the results are statistically significant. Correlation is significant at the 0.01 level, while in this table results of all variables have 0.000, which shows that the results are significant and have a positive relationship. Mediating variable social support is also significant at 0.000, which has the best positive relationship and is significant.

Table 3

Correlations

		CompTCB	CompPJ	CompDJ	CompRJ	CompIJ	CompSS
CompTCB	Pearson Correlation	1					
	Sig. (2-tailed)						
CompPJ	N	325					
	Pearson Correlation	.697**	1				
CompDJ	Sig. (2-tailed)	.000					
	N	325	325				
CompRJ	Pearson Correlation	.632**	.655**	1			
	Sig. (2-tailed)	.000	.000				
CompIJ	N	325	325	325			
	Pearson Correlation	.584**	.601**	.708**	1		
CompSS	Sig. (2-tailed)	.000	.000	.000	.000		
	N	325	325	325	325		
CompSS	Pearson Correlation	.588**	.535**	.687**	.690**	1	
	Sig. (2-tailed)	.000	.000	.000	.000		
CompSS	N	325	325	325	325	325	
	Pearson Correlation	.561**	.459**	.568**	.550**	.716**	1
CompSS	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	325	325	325	325	325	325

**. Correlation is significant at the 0.01 level (2-tailed).

Reliability Statistics

Table 4 of reliability statistics shows all variables, both dependent and independent variables. Reliability is an analysis in which variables are measured at the level of that how much they are reliable to each other. These variables show the values of Cronbach's Alpha. According to Hair J., Hult, Ringle, & Sarstedt (2014), the fundamental and standard value of Cronbach's Alpha is 0.7, which is statistically significant. This table shows that values of Cronbach's Alpha of all variables in the table are (Cron. ≥ 0.7), which are statistically significant and showed a positive relationship. Tax compliance behavior shows that the total numbers of items are four, and the value of Cronbach's Alpha is 0.914. This shows that the variable has a value greater than 0.7, which is statistically significant. These values of tables show a positive impact on tax compliance behavior which a positive impact as the mediating role of social support is also significant.

Regression

Table 4 shows the variables Cronbach's Alpha and standardized cumulative regression, standardized regression, and their variance. Cronbach's Alpha value of all variables is more significant than 0.7, which is already discussed above. The cumulative regression of all variables is greater than 1, showing the positive relationship between independent and dependent variables. Standardized regression analysis shows that all values, including mediating variables, are more significant than 0.7 where ($0.7 < S.R < 0.812, 0.835, 0.768, 0.680, 0.799, 0.796$). These values show that these are significant in nature. Their variances are also less than 1, which is significant and has a positive relationship.

This value is greater than the base value, which is 0.7; it is ($0.860 > 0.70$). The value of Cronbach's Alpha of distributive justice is 0.815, with four predictors. These values are greater than their

base value, which is statistically significant; hence, it shows that ($0.815 > 0.70$). Variance is based on the combination and difference of the variables of which tax compliance behavior of 0.94, which is about less than 1. Procedural justice has a variance of 0.105, which shows the variance level is less than 1. Compared to others,

distributive justice, retributive justice, interactional justice, and social support also have a variance level of less than 1, which is statistically significant and has a positive impact. If the variance is greater than 1, then research results have a negative impact.

Table 4

Reliability and Regression

Variables	Cronbach's Alpha	C.R	S.R	Variance
TCB	.914	18.353	.812	.094
PJ	.860	9.298	.835	.103
DJ	.815	8.428	.768	.073
RJ	.737	7.854	.680	.091
IJ	.805	8.288	.799	.080
SS	.890	7.994	.796	.062

Discussion

The above-analyzed data of three variables, dependent, independent, and mediating variables, showed a solid and positive relationship between this variable which is statistically significant. In this research, the perception of justices analyzed and measured its impact on tax compliance behavior, which showed a substantial and positive impact on tax compliance behavior and a significant relationship (Vossler, Christian, & Michael, 2017). Questions raised in this research showed that perception of justice positively impacts tax compliance behavior. All variables regarding justice have a positive impact, and when social supports help, there is also a significant impact. Social support is a mediating variable that helps tax compliance behavior to work more smoothly. But in Pakistan, tax evasion is intensely working. According to Table 2, there is a correlation between the perception of justice and tax compliance behavior which is significant at 1. In the Table, all the results are 1, which shows that tax compliance behavior correlates with the perception of justice. All variables are also significant at 0.000, which shows that both variables are significant. As well as social support

also has significant correlations. Correlation basically shows that both dependent and independent variables correlate with each other's. Procedural justice and retributive justice have a strong correlation and showed that all the two-tailed analyses are significant at one ratio, which is significant at 0.000.

Reliability is tested in Table 3, which shows the values of Cronbach's alpha. The significant reliability value is 0.7, which shows that research has a positive relationship. In this Table, the values of both variables are greater than the base value. This shows a significant and positive relationship between the perception of justice and tax compliance behavior with the mediating variable of social support.

Regression analysis is the measurement strength of two variables, dependent and independent. This analysis shows how one variable regress another. The regression model shows a significant and positive relationship between the perception of justice and tax compliance behavior with the mediating role of social support. Suppose the values of the regression result are less than 1. In that case, the dependent variable does not regress the independent variable, which is not statistically

significant. Still, in this research, Regression results showed that all values are between 0 and 1, which is statistically significant. C. R shows that all the values are above 6, which is statistically significant. If these values were negative, then the research is negative.

Conclusion

This research is done to measure the relationship between the perception of justice and tax compliance behavior to check the responses of individuals against the tax system. Significant problems were seen due to the flawed tax system; the tax collection system could be better. So, results showed a positive and significant relationship between tax compliance behavior and perception of justice. This shows that people think positively about tax collection and poor tax collection system is due to government policies and structures. So, it rejects the null hypothesis and shows a significant relationship. Hence it is concluded that the perception of justice has a positive and significant impact on tax compliance behavior with the mediating role of social support. Taxpayers have curse behavior while paying taxes because when there is no justice for individuals for tax collection, there is no satisfaction for others. The research described significant support for the H1 hypothesis that procedural justice and tax compliance behavior have a significant and positive relationship. The research also resulted that the H2 hypothesis is a significant positive relationship between distributive and tax compliance behavior. Retributive justice identification was also found significantly influence tax compliance behavior. Hence, our H3 hypothesis was also supported by research results. So, all variables, including mediating variables, have a significant relationship with tax compliance behavior.

In conclusion, the present study explains that the engagement model of cooperation can be successfully implemented to define tax compliance, and the model should be added by perceptions of just punishment. If the

government wants to increase tax compliance, then results suggest that it is an excellent initial point to treat taxpayers respectfully and give them specific information (i.e., procedural justice). Through this process, taxpayers felt respected and appreciated as a valued members of the society. Moreover, the methods taxpayers benefit from tax-funded best must be pointed out (resource judgments). Social support always helps to comply with policies, rules, and regulations of tax compliance behavior to get more accurate results. According to law inspiration, taxpayers should learn about the tax system and ways to minimize the tax burden. Through these educational strategies, it is aimed to increase distributive justice. At last, it has to be made clear that tax evaders get their deserved punishment. This would show that tax evasion is against social values and justice of punishment and can't be dealt with by respective authorities. With increasing the different kinds of justice, perception relates to increasing identification with the nation, particularly to favorable motivational postures about taxpaying resulting in improved citizenship behavior by complying with tax law.

Limitations

Limitations are some kind of barriers while conducting research. In this study, due to time limitations, data is collected through the advocate of three bar councils. It can be analyzed further through Punjab bar council advocates to get more efficient results. Through large populations, there are many outcomes that show different responses. Perception of justice is measured to identify the individual's behaviors against the tax system. This is measured through the questionnaire, which is filled out by the advocates of bar councils. Cross-country analysis can also be done that help in increasing tax compliance. While finding the research variables, due to time limitations, some of the variables were not tested due to area and some specifications. So, if these variables were tested, then the results would more explain. Different

limitations on the taxing power of a legal system of a country are self-evident. In a practical matter, a matter of law and justice, there must be a minimum relation between taxation and taxing power. Taxes other than income taxes, such as sales taxes, turnover taxes, registration fees, and stamp duties, are imposed by top authorities on those territories goods are delivered as taxable assets.

Recommendations

In conclusion, the present study explains that the engagement model of cooperation can be successfully implemented to define tax compliance, and the model should be added by perceptions of just punishment. If the government wants to increase tax compliance, then results suggest that it is an excellent initial point to treat taxpayers respectfully and give them specific information (i.e., procedural justice). Through this process, taxpayers felt respected and appreciated as a valued members of the society. As all efforts of this research are not free from limitation, which is based on conducting further research is given below. The research is based on four independent variables: procedural justice, distributive justice, retributive justice, and interactional justice. One variable is social support, and the dependent variable is tax compliance behavior. It is recommended that there should be more than four variables to get effective results, and the mediating role should be of the two variables in this research. It is also recommended that variables be aligned through a proper justice system for an equal tax-imposed system. This is also better for future studies to work based on this research.

Further, it is recommended that this research should be from government employees to investigate their behaviors against taxes. On the other hand, restorative justice, interactional justice, and truth can be taken as independent variables where procedural justice, retributive justice, distributive justice, and interactional

justice. The partition of age above 70 years was less in this study. Interviews should be conducted with tax practitioners who pay their taxes regularly and tax officials to improve results. Future research on types of justice should incorporate the responses of many taxpayers to gain a complete view of tax behavior. Moreover, research on the effect of distributive justice and retributive justice on compliance needs to be considered since these types of justice were shown to be perceived positively by the respondents. Learning to best manage emotions is also recommended to leave regulators and authorities with a better ability to design compliance in future work. So, the challenge for authorities will be to gain help for their decisions and policies using strategies that are seen to be fair.

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