

## **ABSTRACT**

*This study aimed to examine the impact of tax fairness dimensions on tax compliance behavior of institutional tax payer. Richardson indentify tax fairness as a multidimensional and national culture issue that impact to tax compliance behavior.*

*A survey questionnaire was administered to a sample of taxation and accounting staff that represent the institution to manage the tax burden. The impact of tax fairness dimensions (general fairness, exchange with government, self interest, special provisions, and tax rate structures) on tax compliance behavior was assessed by partial least square (PLS) analysis.*

*The result show that none of tax fairness dimensions is statistically significant. Dimensions of national culture and taxation knowledge explain the different result to the prior study.*

*Keywords: tax, tax fairness dimensions, tax compliance behavior*