

## ***Deconstructing the Fair-Efficient Dichotomy in Taxpayer Compliance Discourse: Reading Indonesian Tax Policy in the Light of “Laudato Si”***

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### **Abstract**

*This study critically examines the construction of the “fair–efficient” dichotomy in Indonesian tax policy and taxpayer compliance discourse through the lens of Jacques Derrida’s deconstruction and Pope Francis’ Laudato Si’. Although the state frequently frames tax reform as “fair for taxpayers and efficient for the economy,” this research finds that efficiency expressed through fiscal rationality, revenue optimization, and investment competitiveness dominates the discourse, while fairness is reduced to procedural equality and compliance rhetoric. Using a qualitative, critical-interpretive approach, this study analyzes policy texts, official speeches, tax campaigns, and taxpayer narratives to uncover how accounting technologies and digitalization shape the categories of “compliant” and “non-compliant” taxpayers, often marginalizing technologically and structurally vulnerable groups. When viewed from an integral ecology perspective, the findings reveal a significant absence of socio-ecological and intergenerational justice in tax discourse, despite taxation’s central role in resource distribution and environmental governance. This study concludes that tax justice requires a broader normative framework one that not only emphasizes procedural compliance and efficiency but also incorporates ecological responsibility and protection for vulnerable communities. The findings offer theoretical contributions to tax studies and practical implications for more inclusive and ecologically conscious tax policy design.*

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## INTRODUCTION

The modern tax system is built on the claim that taxes are the state's primary instrument for realizing general welfare through financing public services, reducing inequality, and managing natural resources. In Indonesia, tax collection in Indonesia is in accordance with Article 23A of the 1945 Constitution. Laws are legal products proposed by the government with parliamentary approval.<sup>3</sup> The discourse of tax reform continues to emerge, ranging from tax amnesty policies, adjustments to income tax and VAT rates, the provision of various incentives and tax holidays, to strengthening administration through digitalization (e-invoices, e-bupot, e-filing) and risk-based supervision. All of these policies are often framed within the narrative of "fair and efficient": fair for taxpayers, efficient for the economy and the state's fiscal. This narrative is in line with mainstream tax literature that positions taxes as a tool for redistribution and financing of public goods, while maintaining economic efficiency and fiscal certainty.

On the other hand, the development of postmodern thought especially Jacques Derrida's deconstruction Deconstruction offers analytical tools to uncover binary oppositions such as fairness and efficiency, law and justice, center and periphery, and rationality and irrationality. Deconstruction demonstrates that within every opposition, there is always a hierarchy and power relationship: one side is privileged, while the other is relegated or silenced. Study Miqat & Susilawati on agrarian law reform, by demonstrating how Derrida's deconstruction can be used to dismantle claims of justice in legal texts and expose the structural injustices experienced by marginalized groups.<sup>4</sup> In the context of taxation, the discourse of "fiscal efficiency" and "investment competitiveness" can be positioned as primary values, while social and ecological justice are merely rhetorical complements. Deconstruction invites researchers to read legal texts, official speeches, and official campaigns as fields where the meanings of "just" and "efficient" are negotiated, limited, and directed toward specific interests.<sup>5</sup>

At the theoretical level, mainstream tax literature explains taxpayer compliance through a combination of deterrence (the risk of sanctions versus the benefits of tax avoidance) and tax morale (morality, perceptions of fairness, and trust in government). Closs-Davies *et al.* argues that accounting technology and administrative procedures are not merely technical tools, but instruments of power that shape who is a "citizen worthy of assistance" and who is continually excluded.<sup>6</sup> Study latest show that perception tax fairness, transparency, and a sense of "fair share" greatly influence tax morale and

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<sup>3</sup>Darmayasa, I. N., et al. (2016). Deconstruction of equitable tax amnesty. *International Journal of Applied Business and Economic Research*, 14(11): 8167-8179.

<sup>4</sup>Miqat, N. and S. Susilawati (2024). Realizing Deconstructional Justice Through Agrarian Civil Law Reform: A Review of Jacques Derrida's Theory. *Jurnal IUS Kajian Hukum dan Keadilan*, 12(3): 588-606.

<sup>5</sup>Chaudhary, V. K. (2025). Deconstruction of Binary Oppositions in Derrida's Literary Philosophy. *Idealistic Journal of Advanced Research in Progressive Spectrums (IJARPS)*, eISSN-2583-6986, 4(02): 159-169.

<sup>6</sup>Closs-Davies, S. C., et al. (2024). How tax administration influences social justice: The relational power of accounting technologies. *Critical Perspectives on Accounting*, 100: 102758.

decisions. For obedient or No obedient.<sup>7-8</sup> However, some big study the Still move in framework that assumes that justice and efficiency can be “optimized” in a technical, without Lots analyze how “ fair ” and “ efficient ” it is Alone constructed and used in discourse power.<sup>9</sup>

On the other hand, development postmodern thought in particular Jacques Derrida's deconstruction offers tool analytical For reveal binary opposition such as fair-efficient, law-justice, center fringe, rational irrational.<sup>10-11</sup> Deconstruction show that in every opposition, always There is hierarchy and relationships power: one side privileged, while the other side is reduced or silenced.<sup>12</sup> In the context of taxation, the discourse of "fiscal efficiency" and "investment competitiveness" can be positioned as primary values, while social and ecological justice are merely rhetorical complements. Deconstruction invites researchers to read legal texts, official speeches, and official campaigns as fields where the meanings of "just" and "efficient" are negotiated, limited, and directed toward specific interests.

Meanwhile, Pope Francis' encyclical, *Laudato Si'*, presents a vision of integral ecology that strongly criticizes the technocratic and economic paradigm that pursues growth and efficiency without regard for the harm to the poor and environmental degradation. *Laudato Si'* affirms that the earth is "our common home" and that the ecological crisis cannot be separated from the social crisis.<sup>13</sup> Within this framework, justice encompasses not only the distribution of burdens among current human groups but also intergenerational justice and justice towards the rest of creation. If taxes are understood as a key instrument of the state for managing resources, funding public services, and directing economic activity, then the question of tax justice cannot be separated from the vision of integral ecology.<sup>14</sup> Do tax policies actually support extractive practices that damage the environment and marginalize indigenous communities? Do fiscal incentives primarily benefit large corporations while vulnerable groups bear the social and ecological burdens? Does the tax system contribute to an "ecological debt" that is passed on to future generations?

There appears to be a gap in the literature: studies on taxation generally focus on individual behavior and perceptions of justice within the state, while the postmodern (deconstructive) and integral ecological dimensions of *Laudato Si'* are rarely used as lenses for critically reading tax policy discourse. Research on fairness–compliance and

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<sup>7</sup>Fajriana, N., et al. (2025). The role of perceived fairness, trust, and motivation on tax compliance. *Asian Economic and Financial Review*, 15(5): 766-778.

<sup>8</sup>Masyhari, A., et al. (2024). Optimizing state revenue through government-driven supply chain efficiency and fair corporate taxation practices. *Uncertain Supply Chain Management*, 12(2): 659-668.

<sup>9</sup>Silverman, H. J. (2004). *Derrida and deconstruction*, Routledge.


<sup>10</sup>Chaudhary, *Loc.Cit*.

<sup>11</sup>Nathan, B. C. (2025). Paying Your Fair Share: Perceived Fairness And Tax Compliance. *NBER WORKING PAPER SERIES*.

<sup>12</sup>Derrida, J. (2020). *Deconstruction in a nutshell: A conversation with Jacques Derrida, with a new introduction*, Fordham University Press.

<sup>13</sup>Francis (2015). *Laudato Si': On care for our common home (Encyclical letter)*. Vatican City, Vatican Press/Libreria Editrice Vaticana.

<sup>14</sup>*Ibid*.



research on MSME provide strong evidence of the importance of perceptions of justice, but have not yet linked them to the critique of discourse and ecological responsibility as proposed in *Laudato Si'* and contemporary ecotheological studies.<sup>15-16-17-18</sup> This study attempts to fill this gap by deconstructing the fair–efficient dichotomy in Indonesian tax discourse and rereading the meaning of tax justice<sup>19</sup> through the integral ecological perspective of *Laudato Si'*. Thus, this research not only seeks to understand why taxpayers comply or disobey, but also to challenge and reinterpret the value framework underlying the compliance regime itself: fair for whom? efficient for whom? and how does all of this relate to efforts to care for the "common home" in both social and ecological terms?

## RESEARCH METHODS

This research is rooted in the postmodern paradigm, emphasizing deconstruction as a way of understanding social reality. This paradigm stems from the view that reality, including the reality of "justice", "efficiency", and "tax compliance" is not neutral and objective, but rather the result of the construction of discourse, power relations, and language. This research uses the postmodern paradigm. Postmodernist truth is not the primary goal. Postmodernism rejects this theory because it reflects truth, and truth in the context of social science is highly theoretical. Claims about something create value; rules and order are challenged by postmodernism. The assumption of truth is crucial in modernism.<sup>20</sup>

The research approach used is qualitative with a critical interpretive orientation. The interpretive approach is used to understand the meanings given by actors (policymakers, tax officials, taxpayers) to the concepts of "fairness", "efficiency", and "compliance". Meanwhile, a critical-postmodern orientation is presented through the use of Jacques Derrida's deconstruction and integral ecology<sup>21</sup> to critique and challenge how the state and dominant discourses define fairness and efficiency in taxation. In response situation this, Pope Francis in encyclical invite all over people man For put earth as House together that must be guarded with full not quite enough answer.<sup>22</sup> Thus, this research positions itself not only as an effort to understand, but also to challenge and reimagine the concept of tax justice and taxpayer compliance in the light of integral ecology and bonum commune.

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<sup>15</sup>Nathan, *Loc.Cit.*

<sup>16</sup>Agustina, F. and U. Umaimah (2022). The Effect of Religiosity and Tax Socialization on Taxpayer Compliance With Taxpayer Awareness as an Intervening Variable. *Indonesian Vocational Research Journal*, 1(2): 29-50.

<sup>17</sup>Fajriana, N., et al. (2023). The Role of Tax Fairness And Taxpayer Trust in Building Voluntary Compliance in MSME Taxpayers. *International Journal of Business and Society*, 24(1): 478-487.

<sup>18</sup>Supriyati, S., et al. (2025). Tax Digitalization and Justice with Taxpayer Compliance and the Mediating Role of Tax Awareness. *APTISI Transactions on Technopreneurship*, 7(2): 542-555.

<sup>19</sup>Thacker, J. (2025). "Chapter Eleven: Pope Francis and Tax Justice." from <https://www.cbcew.org.uk/render-onto-caesar-chapter-eleven/>

<sup>20</sup>Kamayanti, A. (2016). Fobi (a) kuntansi: Puisisasi dan Refleksi Hakikat. *Jurnal Akuntansi Multiparadigma*, 7(1): 1-16.

<sup>21</sup>Francis, *Loc.Cit.*

<sup>22</sup>Naibaho, N. F. and M. R. Marbun (2025). Merangkul Bumi Menurut Ajaran Paus Fransiskus. *Journal New Light*, 3(3): 28-37.



## RESULTS AND DISCUSSION

The findings of this study indicate that the "fair-efficient" dichotomy in the discourse of tax policy and compliance in Indonesia is not a balanced pair of concepts, but rather a hierarchical binary opposition.<sup>23</sup> "Fiscal efficiency" and "investment competitiveness" are consistently positioned as primary values and serve as the basis for policy justification, while "fairness" exists primarily as a normative slogan that is rarely operationally elaborated, especially when it touches on ecological and intergenerational dimensions.<sup>24</sup> The results of interviews conducted with taxpayers who have fulfilled their tax obligations.

*"I am Aris, a construction entrepreneur in Papua. My business has been running since 2016 with an average annual turnover of around 30 billion Rupiah and around 30 employees. Every year,<sup>25</sup> I try to be disciplined in processing my personal and corporate tax returns, even though in 2018 I was audited and found to be underpaid by 1 billion Rupiah; I still pay because I consider it my duty as a citizen. On the one hand, tax matters sometimes feel heavy and complicated, but I still hope that the tax money I pay is truly used to develop the country, including Papua, so that we business people and the community can also feel the benefits. As a person of faith, diligently attending church and active in the community, I see tax compliance as part of my responsibility before God and others, to help care for the "common home" in which we live.*

More specifically, the first key finding is that the term "fair" is almost always attached to the narrative of taxpayer compliance ("fair if everyone complies," "fair if everyone pays according to the rules"), while structural dimensions such as tariff structure, incentive composition, or tax burdens between groups are rarely critically questioned. Instead, the term "efficient" is associated with demands for fiscal rationality, ease of administration, and investment attractiveness.<sup>26</sup> Deconstructing this dichotomy reveals that what is claimed to be "fair" is often derived from what was previously defined as "efficient": a policy is considered fair to the extent that it does not disrupt collection efficiency and economic growth. In other words, fairness operates under the logic of efficiency, rather than standing as a corrective principle that can limit or even correct efficient practices that give rise to social and ecological inequalities.

*I'm Intan, a hotel finance manager in Jayapura. Every month, I ensure that e-receipts and tax reports are in order. Since hotels have become more environmentally conscious, for example by reducing plastic waste, costs have gone down, profits have gone up, and automatically the taxes I have to pay have also increased. On the one hand, the tax system seems "efficient," and I've tried to comply, but I feel it's not "fair" because the benefits are barely noticeable. Even the road in front of the hotel, which we pass every day, hasn't been repaired. So, as a taxpayer, I often ask myself: I've been helping to maintain our "shared home" through more environmentally friendly*

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<sup>23</sup> Syahril, M. A. F., & Hasan, H. (2024). A Comparative Research on the Effectiveness of Progressive versus Proportional Tax Systems in Enhancing Social Justice. *Administrative and Environmental Law Review*, 5(2), 97-106.

<sup>24</sup> Lye, L. H., et al. (2009). *Critical issues in environmental taxation: International and comparative perspectives volume VII*, Oxford University Press.

<sup>25</sup> *Ibid.*

<sup>26</sup> Tavares, F. M. M. and C. L. Gonçalves (2024). Global taxes on greenhouse gases emissions: a democratic intertwining between fiscal and climate justice. *Revista de Direito Economico e Socioambiental*, 15(1).

*businesses and tax compliance, but is the state equally serious about caring for our social environment around the hotel?*

The second key finding relates to how the discourse on taxpayer compliance is shaped by accounting technology and the digitalization of taxation. The analysis shows that various instruments such as e-filing, e-invoicing, and risk-based monitoring systems are presented as neutral and technical solutions to improve efficiency and fairness.<sup>27</sup> However, using the lens of power in technology (as highlighted by critical accounting literature), this study finds that these technologies contribute to the formation of categories of “compliant taxpayers” and “problematic taxpayers.” Closs-Davies *et al.* emphasize that the ideal taxpayer is one who is able to adapt to digital, documented, and standardized logic, thus small business owners, indigenous communities, or groups living in the informal economy tend to be excluded from the construct of “citizens deserving of assistance”.<sup>28</sup> At this point, the narrative of digital efficiency has the potential to deepen inequities in access and representation, even when disguised as the jargon of justice and ease of service. To clarify the relationship between the discourse of “fair and efficient” and the construction of the taxpayer subject, a simple mapping of the results of the text reading can be summarized as follows.

**Table 1.** Mapping of the diction “fair–efficient” in Indonesian tax policy discourse

Dimensions	The “Fair” Dichotomy	“ Efficient ” Dichotomy
Emphasized goal	Compliance evenly , all are required tax follow pay	Optimal acceptance, cost minimum collection
Highlighted subjects	Compliant vs. non-compliant taxpayers	Tax apparatus, system and investment climate
Basis of legitimacy	Compliance with the law positive	Rationality technocratic , growth economy
Dimensions ecological	It barely appears; if it does, it is rhetorical.	Ignored or only appears in the “green incentive” frame

Table 1 above show How question study namely How dichotomy fair-efficient constructed and negotiated in discourse Indonesian taxation answered: justice interpreted in a way narrow as equality procedural, whereas efficiency become framework big that directs definition justice That alone. Justice ecological and intergenerational barely appears except as embellishments language of "development" sustainable”, not as a serious principle play role corrective to policy incentives and treatment tax sectoral, especially in the sector extractive and risky industries tall to environment.<sup>29</sup>

Findings main third is that when the texts are read in the light Laudato Si' integral ecology, it appears the existence of "space" dark” in discourse justice tax . *Laudato Si'* emphasizes that the crisis social and ecological not inseparable, so that every policy economy including tax must questionable from side who bears the burden burden and who enjoys it benefits, both at the intra-generational level (between group social currently) and Intergenerational justice. This research shows that official tax discourse rarely addresses intergenerational justice or the “ecological debt” passed on to future

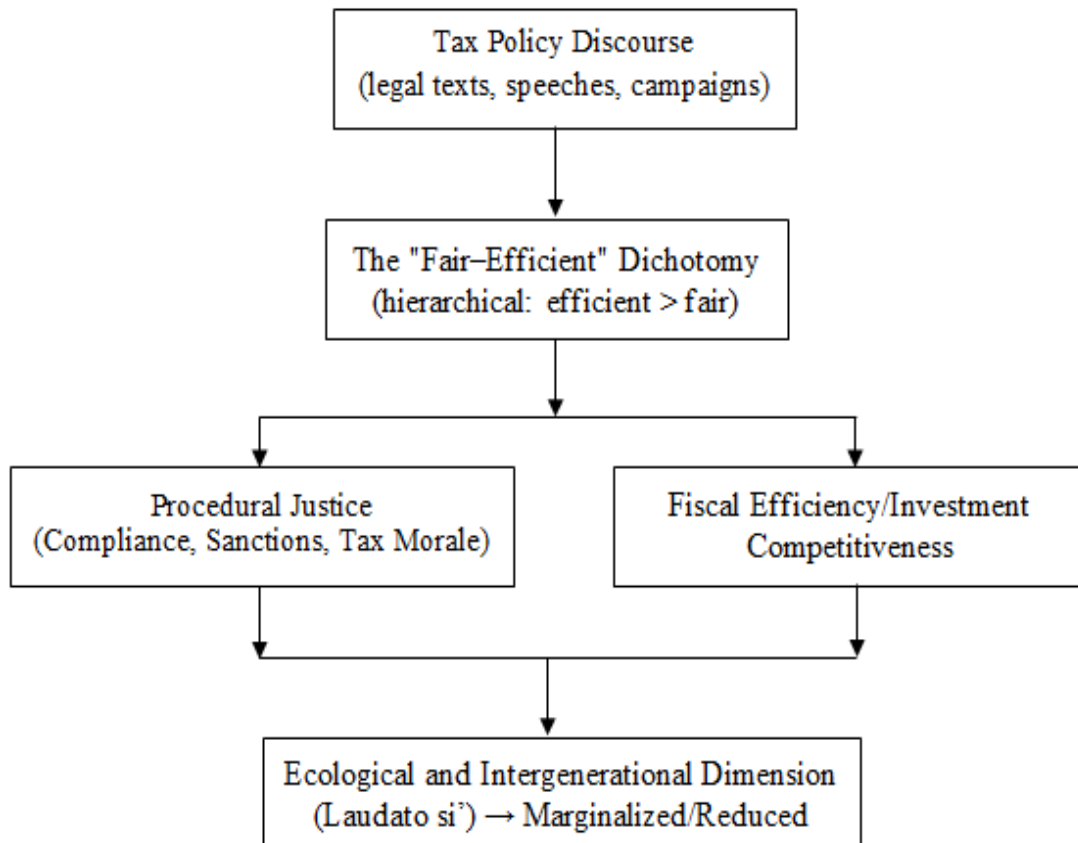
<sup>27</sup>Supriyati, *Loc.Cit.*

<sup>28</sup>Closs-Davies, *Loc.Cit.*

<sup>29</sup>Chai, S., et al. (2026). Synergy or conflict? Assessing the combined emission reduction effects of environmental taxation and carbon trading in China's power sector. *Utilities Policy*, 98: 102084.

generations.<sup>30</sup> When fiscal incentives are provided to sectors that have the potential to damage the environment, considerations of justice are usually reduced to contributions to revenue or job creation, rather than to the long-term impacts on ecosystems and vulnerable communities. Thus, this research reveals that the justice-efficiency dichotomy in practice actually conceals the dimension of justice most emphasized by *Laudato Si'*: the harmonious relationship between humans, society, and creation.

The relationship between these findings can be described conceptually as follows.




**Figure 1.** The scheme of the fair-efficient dichotomy relationship in the perspective of deconstruction and integral ecology

This schema demonstrates that the answer to the research problem formulation does not stop at explaining *the fairness-compliance* relationship as is common in mainstream literature, but goes further by showing how the structure of discourse itself directs the way we interpret compliance and justice. The questions "fair for whom?" and "efficient for whom?" are not merely rhetorical questions, but open up the possibility of rereading tax policies that take into account ecological victims and groups not present in official data, such as indigenous peoples and communities living in areas affected by extractivism.

In addition to these primary findings, this research also yielded several secondary findings relevant to the focus of the study. First, there is a tension between the narrative

<sup>30</sup>Totanan, C., et al. (2024). The complexity of tax regulations and principles of justice as determinants of taxpayer compliance: case of Indonesia. *Public and Municipal Finance*, 13(1): 174-184.



of tax digitalization as a form of "convenience" and the reality that some small taxpayers experience additional administrative burdens. This reinforces the critique that technology is never truly neutral, but rather exists as a tool of power that benefits certain subjects while hindering others. Second, there are indications that the discourse of "voluntary compliance" is often framed in the jargon of individual morality—for example, honesty in paying taxes—without being balanced with serious reflection on structural justice, transparency in tax use, and state responsibility for environmental damage driven by its own economic policies. These secondary findings enrich the answer to the problem formulation by demonstrating that the fairness-efficiency dichotomy operates not only at the conceptual level but also flows into the administrative practices and daily experiences of taxpayers.

The tax discourse regime in Indonesia, as reflected in policies, official speeches, and compliance campaigns, remains within a modern-technocratic framework that places fiscal efficiency and economic growth as the primary horizons. Derrida's deconstruction helps uncover the latent hierarchy within the just-efficient opposition, while *Laudato Si'* provides a normative lens that demands an expansion of the meaning of tax justice beyond mere formal compliance to integral social-ecological justice. The theoretical contribution of this research is to bring together tax studies, deconstruction, and ecotheology, thus opening up space to reformulate taxpayer compliance not merely as a matter of individual morality or system optimization, but as part of the praxis of caring for the "common home". Practically, these findings encourage a shift in the design of tax policy and communication discourse: from merely "fair and efficient" in the technocratic sense, to tax policies that genuinely favor vulnerable groups and take into account the ecological footprint across generations.

The main findings of this study essentially confirm the initial suspicion that the "fairness-efficiency" dichotomy in Indonesian tax discourse is not two balanced principles, but rather a hierarchical binary opposition, in which *fiscal efficiency and investment competitiveness* occupy dominant positions, while *fairness* is tamed into slogan language or mere procedural compliance. Thus, the research question of how this dichotomy is constructed and negotiated in the discourse of tax policy and compliance is answered: fairness is not truly a corrective principle, but rather a derivative of the logic of efficiency that has already been established as "rational" and "necessary".


When placed within the context of previous literature on *tax fairness* and *tax compliance*, these results are both consistent and deviant. On the one hand, many mainstream studies show that perceptions of fairness are positively related to tax compliance taxpayers tend to comply more when they perceive the tax system to be fair. However, this study shows that the "fairness" promoted in official discourse is often reduced to "*fair if everyone complies and follows procedures in an orderly manner*", rather than justice in the sense of the distribution of burdens and benefits, let alone ecological and intergenerational justice. In other words, this study aligns with the literature emphasizing the importance of fairness, but also critiques the state's overly narrow definition of justice, driven by the logic of technocratic efficiency.

Read from the perspective of Derrida's deconstruction, these findings make perfect sense.<sup>31</sup> The opposition "justice-efficiency" is not simply a pair of concepts, but a hierarchical structure of meaning: efficiency is positioned as superior (rational, modern, pro-growth), while justice is positioned as something good *as long as* it does

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<sup>31</sup>Chaudhary, *Loc.Cit.*





not interfere with efficiency. This research shows that in policy texts, speeches, and tax campaigns, justice is only seen as valid as long as it does not damage state revenues, does not hinder investment, and does not increase "administrative costs". This latent hierarchy is uncovered by the deconstructive approach: all claims of "justice" are apparently fenced off by what is and is not permissible in the name of efficiency.<sup>32</sup> At this point, the research findings actually expand the tax literature, which generally still assumes that justice and efficiency can be achieved harmoniously without considering the power tensions between the two.

The findings on the role of technology and tax digitalization also enrich the dialogue within critical accounting literature. Several recent studies have shown that the digitalization of tax administration (e-filing, e-invoicing, risk-based audits, and the like) is often promoted as a neutral instrument that simultaneously increases fairness and efficiency. However, this research reveals that technology actually helps shape the categories of who is considered a "decent taxpayer" and who is considered "problematic". Ideal subjects are those who are digitally literate, have access to infrastructure, and are able to adapt to the logic of formal documentation. Small, informal groups, or communities on the margins are often seen as "non-compliant" not because of an intention to evade taxation, but because they do not fully fit into the assumed technical framework. These findings are consistent with critical literature that views technology as a *tool of power*—rather than simply a neutral tool—but this research adds a rarely explored ecotheological dimension: how the design of digital tax systems also ignores the ecological burdens borne by vulnerable groups.


When the findings are linked to the integral ecology of the encyclical *Laudato Si'*, it is clear that Indonesian tax discourse remains highly modern and instrumental. *Laudato Si'* emphasizes the interconnectedness of ecological and social crises: environmental damage is never neutral, but always hits the poor and future generations harder. The research findings show that this dimension is largely absent from the official discourse on "tax justice". Fiscal incentives for extractive sectors or carbon-intensive industries, for example, are often justified in the name of revenue and growth, while "ecological debt" to local communities and future generations is barely mentioned. Here, the research findings clearly correct the fiscal policy literature, which tends to glorify taxes as a tool to correct externalities, but rarely questions whether the incentive structure itself is socially and ecologically just.

These results cannot be separated from the Indonesian context. First, the legacy of developmentalism and an orientation toward economic growth makes the government highly sensitive to issues of "investment competitiveness" and "fiscal stability". In this context, the jargon of fiscal efficiency is readily accepted as a near-indisputable truth, and all discourses of justice must adapt accordingly. Second, unequal socioeconomic conditions and high levels of informality mean that many groups are not fully represented in the tax database and administration logic. When the system is designed from the perspective of formal business actors and the urban middle class, the resulting justice only encompasses those visible to the state. Third, a discursive structure dominated by legal-technocratic language makes it difficult to incorporate the language of ecological morality and intergenerational justice into official policy documents.

Theoretically, these findings have important implications. First, it proposes that tax studies should not simply focus on the correlation between perceived fairness and

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<sup>32</sup>Capraro, C. (2016). "Women's Rights and Fiscal Justice."




compliance, but rather examine how the concept of fairness itself is shaped and constrained by discourses of efficiency. Second, it introduces a dialogue between Derrida's deconstruction and the integral ecology of *Laudato Si'* in the realm of taxation something still rarely done. This opens up new space for viewing taxation not merely as a fiscal instrument or a modern social contract, but also as a moral-ecological practice that determines who is protected and who is sacrificed in the management of the "common home".

In terms of practice and policy, the implications are quite stark. Tax communication and policies, which have so far emphasized procedural compliance and efficiency, need to boldly reformulate tax justice in a more substantive way: how tariff structures, incentives, and oversight truly protect vulnerable groups, recognize ecological burdens, and reduce intergenerational inequality. Tax digitalization needs to be rethought not only as a bureaucratic modernization project, but also as an arena for inclusion whether the system being built narrows or widens the gap between groups already "visible" in the system and those who have previously been excluded. Here, this research proposes a shift from a purely technocratic "fair and efficient" framework to a "fair, efficient, and ecologically inclusive" framework.

The limitations affecting the interpretation of the findings should be briefly acknowledged. Because this research relies on discourse analysis and the reading of policy texts/speeches, the results are highly dependent on the selected corpus and do not necessarily reflect all practices in the field. Furthermore, the research does not quantitatively examine how taxpayers interpret these discourses in their actual behavior, so the relationship between "official discourse" and "everyday experience" still needs to be explored in further studies. However, precisely through its focus on the structure of discourse, this research offers a unique contribution: it uncovers what has been considered "policy-neutral language" and reveals that within it lie moral, political, and ecological choices that have been obscured behind the terms "fair" and "efficient".

The discussion of this research's findings indicates that the "fairness-efficiency" dichotomy in Indonesian tax discourse does not operate as two balanced normative principles, but rather as a hierarchical binary opposition in which fiscal efficiency and investment competitiveness dominate, while fairness is reduced to a normative slogan or procedural compliance. Thus, the results of this study generally support the initial hypothesis/assumption that official tax discourse tends to subordinate the meaning of fairness to the logic of technocratic efficiency. The research question of how this dichotomy is constructed, negotiated, and tied to taxpayer compliance is answered by the finding that what is called "fair" in policy texts is often pre-defined by what is considered "efficient" for the state and large economic actors.

When linked to previous theory and literature, these results simultaneously align with and correct several mainstream research streams. The socio-psychological tax compliance literature generally emphasizes that perceptions of justice (distributive, procedural, and retributive) increase compliance. To this point, this study agrees that fairness is an important category. However, this study shows that at the state discourse level, the "justice" promoted is not justice in the sense of protecting vulnerable groups and substantive burden-benefit sharing, but rather justice narrowed to "all taxpayers must comply and follow procedures". This means that this study critiques a latent assumption in the mainstream literature: as if the state and taxpayers share the same understanding of justice, when in fact the meaning of justice itself has been narrowly constructed by technocratic discourse.




Derrida's deconstructive approach helps explain this structure. Within a deconstructive framework, binary oppositions such as "justice and efficiency" are never neutral; there is always one pole positioned higher (hierarchical). Research findings show that in speeches, policy documents, and official campaign materials, efficiency in the form of "revenue optimization", "fiscal certainty", and "investment competitiveness" is consistently assigned a rational, modern, and necessary status. Meanwhile, justice is positioned as something "good if it doesn't interfere with efficiency". This aligns with postmodern critiques of the grand narrative of modernism that considers economic rationality as the primary reference point, and complements critical accounting literature that has long demonstrated that the terms "neutral", "rational", and "efficient" contain power biases.

The research findings are also closely related to critical studies of technology and accounting. In contemporary accounting and taxation literature, digitalization (e-filing, e-invoicing, integrated data systems, risk-based audits) is often promoted as a means of increasing efficiency and fairness, as it is thought to reduce the scope for arbitrage and corruption. This research finding suggests that technology is not neutral: it shapes the image of the "ideal taxpayer" (digitally literate, documented, in the formal economy) and the "problem taxpayer" (informal, infrastructurally disadvantaged, or living on the margins). Thus, the research findings support the critical accounting literature that highlights technology as a tool of power, while expanding it by adding a moral-ecological dimension typically overlooked in studies of tax digitalization.

*Laudato Si'*'s integral ecotheology and ecology, this research findings position tax policy not merely as a fiscal instrument but also as a moral practice with social and ecological consequences. *Laudato Si'* emphasizes that the ecological crisis cannot be separated from the social crisis; there is an "ecological debt" imposed primarily on the poor and future generations. This research finds that this dimension is almost absent from tax discourse in Indonesia: tax fairness is rarely linked to who bears the burden of environmental damage, who benefits from fiscal incentives, and how future generations will bear the consequences of resource exploitation. Here, the research findings critically contradict the optimism of fiscal policy literature that views taxes as a tool for correcting externalities: even when taxes are recognized as potentially "green," the incentive structure and accompanying narrative are still dominated by logics of growth and efficiency, rather than ecological restoration and protection of affected communities.

An analysis of the Indonesian context helps explain these results. First, the legacy of developmentalism and a growth orientation has made the discourse of "investment competitiveness" and "fiscal stability" particularly powerful. In this context, fiscal efficiency is almost automatically accepted as a "public good", requiring any notion of justice to be formulated in a way that aligns with these efficiency demands. Second, high levels of economic informality, regional inequality, and limited digital infrastructure mean that many groups of citizens are not fully covered by the formal tax system. When the state speaks of "voluntary compliance", the subjects often envisioned are formal business operators or the urban middle class, while indigenous peoples, small farmers, or communities in areas affected by extractivism become "invisible" in official discourse. Third, the highly legalistic and technocratic structure of policy language makes it difficult to incorporate the language of ecological ethics and intergenerational justice into official texts, despite their strong socio-religious resonance within society.



The findings of this study have several important implications. Theoretically, it encourages an expansion of tax studies beyond the linear relationship between perceived fairness and compliance to a critical examination of how the category of fairness itself is constructed. This enriches the tax literature by combining three rarely conflated domains: postmodernism (deconstruction), critical accounting/taxation, and ecotheology/integral ecology.<sup>33</sup> Taxation is no longer seen simply as a modern social contract between the state and citizens, but also as a discursive practice that determines who is deemed worthy of protection, who may be sacrificed, and the extent to which the earth, as a "common home," is positioned as an ethical subject within fiscal policy.<sup>34</sup>

In practical and policy terms, the research findings challenge the way governments communicate and design tax policies. If fairness is consistently reduced to procedural compliance, compliance improvement programs will tend to be moralistic emphasizing citizens' obligations to pay taxes honestly—without being balanced by structural reflection on system design, transparency of tax use, and the distribution of socio-ecological burdens. The concrete implication is the need to shift the framework from "fair and efficient" in the narrow sense to one that explicitly incorporates dimensions of social and ecological justice: for example, reconsidering incentives for environmentally damaging sectors, incorporating the voices of affected communities in policy formulation, and designing digital taxation that is truly inclusive of technologically vulnerable groups.

However, this interpretation is not without limitations. First, this study focuses on discourse analysis of policy texts, speeches, and official campaign materials, thus capturing the "state language" of fairness and efficiency, not the full scope of tax practices in the field. It is possible that at the implementation level, variations, resistance, or innovations are present that are not captured by textual analysis.<sup>35</sup> Second, its qualitative-interpretive nature makes the findings highly dependent on the choice of corpus and reading framework; a different corpus or theoretical lens could yield different emphases. Third, this study does not empirically test the relationship between official discourse and taxpayer perceptions/behaviors, so the bridge between "text" and "practice" still needs to be built by further studies.<sup>36</sup>

These limitations also open up opportunities for further research. Future studies could expand the corpus by including technical documents, sectoral fiscal reports, or mass media discourse to examine how the fairness-efficiency dichotomy circulates in the broader public sphere. A mixed methods approach combining discourse analysis with surveys or in-depth interviews with taxpayers and policymakers also has the potential to enrich understanding of how these discourses translate into concrete experiences.<sup>37</sup> Furthermore, comparative studies between countries or regions could reveal how specific cultural, religious, or political historical factors influence the way fairness and efficiency are negotiated in tax and ecological policies.

Reflectively, this research's primary contribution to the development of science and practice is demonstrating that tax discourse can no longer be understood solely in

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<sup>33</sup>Thacker, *Loc.Cit.*


<sup>34</sup>O'Neill, M. and S. Orr (2018). *Taxation: Philosophical perspectives*, Oxford University Press.

<sup>35</sup>Sadiq, K., et al. (2025). *Taxing Income and Consumption: The Development of International Tax Law and Policy*, Edward Elgar Publishing Ltd.

<sup>36</sup>Fidiana, F. (2020). Compliance behaviour from the holistic human nature perspective. *Journal of Islamic Accounting and Business Research*, 11(5): 1145-1158.

<sup>37</sup>Totanan, *Loc.Cit.*





technical-economic terms.<sup>38</sup> By combining deconstruction and integral ecology, this research shifts the focus from the question "is our tax system efficient enough?" to "who is protected and who is sacrificed by the way we define fairness and efficiency?" This shift is crucial because it opens up space for reformulating tax theory that is more sensitive to power, inequality, and ecological vulnerability. For policy practice, this research invites policymakers to go beyond the jargon of "fair and efficient," but to boldly operationalize fairness as a concrete commitment to vulnerable groups and future generations, and to make taxes an instrument for caring for the "common home," not merely for maintaining fiscal stability.<sup>39</sup>

## CONCLUSIONS AND SUGGESTIONS

This study concludes that the "fair-efficient" dichotomy in the discourse of tax policy and compliance in Indonesia does not operate as two equal principles, but rather as a hierarchical binary opposition in which fiscal efficiency, revenue stability, and investment competitiveness occupy a dominant position, while justice is reduced to procedural compliance and formal burden distribution. This finding answers the research objectives and questions by showing that the meaning of "fair" in official discourse is shaped and limited by the logic of technocratic efficiency, and barely touches on the dimensions of socio-ecological and intergenerational justice as emphasized in the integral ecology of *Laudato Si'*. Derrida's deconstruction helps reveal that policies claimed to be fair are actually products of what has previously been defined as efficient by the state and dominant economic actors.


Theoretically, the research findings enrich tax studies by shifting the focus from the linear relationship between perceptions of fairness and compliance to a critique of how "fairness" itself is constructed in policy discourse. This research brings together postmodern (deconstruction), critical accounting, and integral ecology perspectives, thus providing a new conceptual contribution: taxes are not merely understood as fiscal instruments or social contracts, but as discursive practices that determine who is protected, who is sacrificed, and how the earth as a "common home" is (not) recognized in fiscal policy design. Practically, the research findings imply the need for a more substantive reformulation of tax justice that explicitly favors vulnerable groups, takes into account the intergenerational ecological footprint, and reimagines tax digitalization projects to be truly inclusive of subjects who have been underrepresented in the formal system.

This study has several limitations that should be considered when interpreting the findings. First, the focus on discourse analysis means that this study primarily captures the "official language of the state" and fails to capture the variations in practices on the ground and how taxpayers interpret these discourses in their everyday experiences. Second, the choice of corpus and the qualitative-interpretive approach make the findings highly dependent on the context of the analyzed texts and the theoretical framework used. Therefore, future research is recommended to expand the corpus (for example, to include media discourse, sectoral technical documents, or implementation practices), use a mixed methods approach that combines surveys and in-depth interviews, and conduct comparative studies across regions or sectors. These efforts are expected to

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<sup>38</sup>Chaudhary, *Loc.Cit.*

<sup>39</sup>Sadiq, *Loc.Cit.*



deepen understanding of how fairness and efficiency are negotiated in tax policy, administration practices, and the concrete experiences of taxpayers.

For practitioners and stakeholders policy taxation, results This study suggests the need shift orientation from just emphasize compliance procedural and efficiency collection going to formulation justice higher taxes substantive and inclusive. Authority taxes can start audit return language and design policies that are too prioritize “power competition investment” and “efficiency fiscal”, by including in a way explicit dimensions justice social and ecological in the preparation incentives, rates and schemes supervision. Project digitalization taxation needs to be designed with a perspective justice, for example through provision infrastructure support and services adequate assistance for perpetrator business small, groups in remote areas, as well as communities that have been lacking so far accessible by the system formal, so that technology is not just become tool control, but also instruments empowerment.


For academics, this research opens up opportunities to develop interdisciplinary tax studies that combine critical theory, discourse studies, moral theology, and political ecology. It is recommended that further research examine not only state discourse but also counter-discourses from civil society, local communities, and vulnerable groups affected by tax and extractive economic policies. Alternative methodologies such as fiscal ethnography, participatory action research, and cross-country comparative case studies can be used to gain a deeper understanding of how the fair-efficient dichotomy is negotiated in practice and how a more integral concept of tax justice can be formulated from below.

To address the limitations of this research and improve the validity and generalizability of the findings, future studies should combine discourse analysis with empirical data on taxpayer perceptions and behavior, for example through surveys, in-depth interviews, or focus group discussions involving various social groups. Furthermore, developing operational indicators of socio-ecological justice in tax policy would help translate the normative notion of integral ecology into measurable and evaluable policy instruments. Such an approach would not only strengthen the theoretical foundation but also provide a practical framework for policymakers to design a truly fair, efficient, and sustainable tax system.

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