

**TARGETING APPEALS TO FAIRNESS:  
THE EFFECTS OF EXPLANATIONS BASED ON  
DIFFERENT DIMENSIONS OF TAX FAIRNESS**

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Researchers have previously argued that one way of increasing compliance with the federal income tax is to increase the perceived fairness of the tax system and its provisions. Previous studies have also identified multiple dimensions of fairness. In the present study, we construct explanations for the taxation of social security benefits based on several of the previously identified dimensions of fairness (horizontal, vertical, and exchange equity). We then examine whether providing taxpayers with one of these explanations increases the perceived fairness of taxing social security, the perceived fairness of the total tax burden, and the taxpayer's compliance decision. To examine these effects, we conducted an experiment with 129 adult part-time students serving as subjects. The results indicate that providing taxpayers with an explanation increased the perceived fairness of taxing social security. Supplemental analysis indicated that the horizontal equity explanation created the most consistent increases in perceptions of fairness. However, the horizontal equity explanation did not have a significant effect on the compliance decision. Further, the vertical equity and exchange equity explanations did not have a significant positive effect on any of the variables of interest. Research and policy implications of these results are discussed.