Abstract
This study examines the impacts of three personal individual values on willingness to pay and perceived fairness of use tax on Internet purchases. Analysis of survey data collected from 119 taxpayers revealed that while national identity and social responsibility are significantly correlated with fairness perceptions of use tax, they are not significantly related to willingness to pay use tax. Our findings suggest that taxpayers with a high level of religiosity are more willing to pay use tax, although they do not perceive the use tax to be fair.