Improving Voluntary Compliance Using Power of Tax Administrators: The Mediating Role of Trust

Siti Fatimah Abdul Rashid*, Rosiati Ramli, Mohd Rizal Palil and Amizawati Mohd Amir

ABSTRACT

Manuscript type: Research paper

Research aims: This study examines the mediating role of reason-based trust and implicit trust in the relationship between different social powers (namely coercive, reward, legitimate foundation and persuasive power) and voluntary tax compliance motivations (namely voluntary and committed cooperation).

Design/Methodology/Approach: A quantitative research design using survey questionnaires was applied to 388 professional taxpayers. Structural equation modelling (SEM) using AMOS Graphics was employed to analyse the data.

Research findings: The findings on the mediating role of trust in the relationship between coercive and persuasive power with intended voluntary tax compliance align with the extension of the Slippery Slope Framework (eSSF). The reason-based trust was found to mediate the relationship between coercive power and committed

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* Corresponding author: Siti Fatimah Abdul Rashid is a Lecturer at the Faculty of Economics and Management, Universiti Kebangsaan Malaysia, 43600 UKM, Bangi Selangor, Malaysia. Email: fatimahrashid@ukm.edu.my

Rosiati Ramli is Senior Lecturer at the Faculty of Economics and Management, Universiti Kebangsaan Malaysia, 43600 UKM, Bangi Selangor, Malaysia. Email: rosie@ukm.edu.my

Mohd Rizal Palil is an Associate Professor at the Faculty of Economics and Management, Universiti Kebangsaan Malaysia, 43600 UKM, Bangi Selangor, Malaysia. Email: mr_palil@ukm.edu.my

Amizawati Mohd Amir is an Associate Professor at the Faculty of Economics and Management, Universiti Kebangsaan Malaysia, 43600 UKM, Bangi Selangor, Malaysia. Email: amiza@ukm.edu.my

cooperation partially. The analysis also indicates that implicit trust partially mediates the relationship between persuasive power and voluntary cooperation. Furthermore, the analysis confirms that both reason-based and implicit trust partially mediate the relationship between reward power with voluntary cooperation and committed cooperation. About legitimate foundation power, only implicit trust seems to mediate the relationship with committed cooperation partially. However, the analysis shows inconsistent mediation for this relationship.

Theoretical contribution/Originality: This study highlights the importance of tax administrators' power, especially reward and persuasive power, as means to instil trust in tax administrators to improve voluntary tax compliance.

Practitioner/Policy implication: This study offers interesting insights to tax administrators, specifically the Inland Revenue Board Malaysia (IRBM), to improve voluntary tax compliance by using the power of IRBM with aims to foster trust in IRBM.

Research limitation/Implications: The limitation of this study is that it studies voluntary tax compliance as voluntary cooperation and committed cooperation, representing taxpayers' intention to comply. Therefore, future studies should consider extending this study by assessing the relationships to include actual behaviour.

Keywords: Coercive Power, Implicit Trust, Power, Reason-based Trust, Reward Power, Slippery Slope Framework, Tax Compliance, Trust
JEL Classification: H21

1. Introduction

The importance of taxation as an internal source of a government's revenue has increased significantly, especially in Malaysia, due to the uncertainty in global commodity prices. However, the tax non-compliance problem may jeopardise the internal source of the country's funds. This issue of non-compliance has been a continuous challenge for every government since taxation exists. The tax non-compliance issue in Malaysia is troubling and can be represented by several statistics (Mashadi et al., 2016; Hai & See, 2011). First, in terms of average illicit financial outflow, Malaysia ranks fifth out of 151 developing countries, with approximately RM170.54 billion escaped taxation, equivalent to USD41.85 billion (Kar & Spanjers, 2014). Second, tax evasion activities in Malaysia can be seen from the rising trend of additional tax and penalties collected by the Inland Revenue Board Malaysia (IRBM)

for a period from 2011 to 2015. In 2011, RM2.676 billion was collected, followed by RM3.29 billion in 2012 and RM5.041 billion in 2013 (Inland Revenue Board Malaysia 2012, 2013, 2014). In 2014, the collection fell slightly to RM4.477 billion but increased exponentially to RM9.843 billion in 2015 (Inland Revenue Board Malaysia 2015, 2016).[1] Finally, the overseas travel restrictions statistics imposed on individual tax-payers with outstanding taxes can also reflect the scenario of tax non-compliance in Malaysia. From 2011 to 2016, the statistics showed an upward trend, where the highest statistics were recorded in 2016 with 132,790 restrictions with outstanding taxes totalling approximately RM2.796 billion.[2]

In dealing with this issue, tax administrators worldwide use their power to pressure taxpayers through audit threats and penalties. Kirchler et al. (2008) argued in their Slippery Slope Framework (SSF) that enforcement creates a hostile environment. In this environment, taxpayers perceive tax evasion as their right because they regard them-selves as victims, leading them to dodge taxes whenever an opportunity arises. Therefore, a strict approach to compel compliance is necessary. Similarly, the extension of the Slippery Slope Framework (eSSF) contends that coercive power produces an unfriendly environment, which leads to enforced tax compliance. However, excessive use of coercion may pose some problems. For example, if tax administrators use coercion on honest compliant taxpayers, this may cause them to oppose tax administrators (Braithwaite, 2009; Kirchler, 2007). This is because, although they are truthful in taxation matters and consistently ready to comply, tax administrators use threats and punishments, indicating that tax administrators are sceptical of them, making them feel mistreated (Hofmann et al., 2017). Such treatment damages their favourable perception and undermines their trust in tax administrators (Mendoza et al., 2017), leading to disobedience. Furthermore, enforcement methods result in short-term enforced compliance that entails large allocations of resources to sustain over a more extended period (Braithwaite, 2009; Kirchler, 2007). This raises the question of what strategies tax administrators should employ to encourage more cost-effective and long term tax compliance without adversely affecting taxpayers' trust.

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[1] Statistics on additional tax and penalties collected by IRBM from 2016 onwards are not available.
[2] Statistics on travel restrictions and outstanding tax associated with the restriction from 2017 onwards are not available.

Past researchers argued that tax administrators should instil in their taxpayers the willingness to comply on their own volition because it is difficult to change, making it more economical and sustainable over time (Strimling & Eriksson, 2014; Muehlbacher et al., 2011). Tax administrators, including the IRBM, are seen to be focusing on improving this voluntary compliance. IRBM first introduced the Self-Assessment System (SAS) in 2001 for corporates and 2004 for individuals. However, SAS seems to pose a problem since SAS opens greater opportunities for tax evasion, especially when audit probability is low (Andreoni et al., 1998). This is because taxpayers are responsible for reporting their income and determining their tax liabilities (Murphy, 2004). Another recent initiative by the IRBM is introducing a tax amnesty program known as the Special Voluntary Disclosure Program (SVDP) during the 2019 Budget Announcement. Similar to SAS, SVDP's success also depends on taxpayers' honesty and willingness to participate voluntarily (Yee et al., 2017). Therefore, along with the introduction of programmes that promote voluntary compliance, it is also crucial for tax administrators, including the IRBM, to instil the desire and willingness to cooperate voluntarily so that the success of any voluntary programmes could be further enhanced.

The SSF suggests tax administrators cultivate a friendly and co-operative environment that could foster trust, encouraging taxpayers to comply voluntarily. In this setting, tax administrators believe taxpayers will find ways to fulfil their tax responsibilities, and at the same time, taxpayers believe that tax administrators will assist their compliance. Thus, mutual trust exists in this climate, resulting in voluntary tax compliance. Voluntary tax compliance refers to taxpayers' willingness to comply because of their own volition out of their sense of responsibility and norms (Kirchler & Wahl, 2010). Kirchler et al. (2012) and Gangl et al. (2015) then introduced a more comprehensive framework known as the eSSF. The eSSF differentiates this positive climate of synergistic into service and committed climate, resulting in two forms of voluntary compliance: voluntary cooperation and committed cooperation. Voluntary cooperation refers to the willingness to comply because of tax administrators' service quality, while committed cooperation refers to the willingness to comply because of a stronghold towards moral values, national responsibility, and norms shared with the society (Gangl et al., 2015; Kirchler et al., 2012).

Generally, taxpayers who chose to comply voluntarily hold a positive tax attitude resulted in them having a high level of trust in tax

administrators (Feld & Frey, 2002). Likewise, tax administrators are perceived as trustworthy when taxpayers receive fair, respectful, and transparent treatment, resulting in a relationship of mutual trust between them (Kirchler et al., 2012). Castelfranchi and Falcone (2010) referred to this trust as a reason-based trust that emerges from a rational cognitive consideration relating to shared goals, degree of taxpayers' reliance on tax administrator, tax administrator's internal factors, or taxpayers' external factor. However, a trust may also exist automatically and subconsciously without any serious deliberation of reasons behind it, referred to as implicit trust (Castelfranchi & Falcone, 2010). They argued that this form of automatic reaction develops from own learning and memory about tax administrators. Therefore, this has raised another question of what strategies tax administrators should use to foster reason-based and implicit trust, which will increase voluntary tax compliance.

Tax attitudes and tax compliance behaviour are closely related to how taxpayers interact with tax administrators (Kastlunger et al., 2013). Whether positive or negative, this interaction, either friendly or hostile, can either foster or undermine taxpayers' trust, resulting in an increase or reduction in their voluntary compliance (Gangl et al., 2015; Kirchler et al., 2012). Ayres and Braithwaite (1992) suggested that education and persuasion should be the primary approach since they can develop tax administrators' trust, leading to voluntary compliance. SSF supports this since, in a synergistic climate, such approaches, which refers to soft power, are argued to result in voluntary compliance (Kirchler et al., 2008; Kirchler, 2007). Moreover, the eSSF argues that soft power will foster reason-based trust affecting voluntary cooperation that exists in a service climate (Gangl et al., 2015; Kirchler et al., 2012).

Based on the discussion, this study examines the mediating role of reason-based and implicit trust in the relationship between different types of social powers and two forms of voluntary tax compliance motivations, namely voluntary and committed cooperation. Concerning the power of tax administrators, the study did not study social power following SSF and eSSF. Instead, this study follows the conceptualisation by Rashid et al. (2021), where social powers are categorised into coercive power, reward power, legitimate foundation power and persuasive power (consist of information, expert, and referent power). The rationale behind this conceptualisation is because coercion and reward power have conflicting effects and nature (Rashid et al., 2021; Gangl et al., 2016; French & Raven, 1965). Unlike coercive power, reward power does not result in oppression but rather an incentive to comply (Bornman &

Stack, 2015). In addition, reward power is also reported as incompatible with legitimate foundation power and persuasive power (Gangl et al., 2016). Therefore, reward power is treated as one power, independent of other social powers (Rashid et al., 2021). In addition, legitimate foundation and persuasive power are studied independently since both are argued as conflicting in nature (Rashid et al., 2021). This is because legitimate foundation power is used to control taxpayers using accorded authority, while persuasive power is used to persuade taxpayers by providing support through education and assistance (Turner, 2005). This study is essential since it provides insight into the application of the eSSF, specifically in improving voluntary compliance through the differentiation of trust, which is somewhat limited in tax compliance studies both inside and outside Malaysia. Such differentiation of trust could allow for better formulation of strategies in instilling the intended trust in taxpayers.

This paper is structured into five main sections. The first section discusses the background of the study. The second section then moves to review previous studies and forms hypotheses for this study. The following section discusses the methodology used for this research, followed by the next section, presenting the results and discussion of findings. Finally, the fifth section is the conclusion and implication section that discusses the implication of findings, limitations and future research direction.

2. Literature Review and Hypothesis Development

Responsive regulation developed by Ayres and Braithwaite (1992) suggests that if intervention is required to control regulated parties, the regulator should use strategies consistent with the characteristics of the regulated parties. Based on this, Kirchler et al. (2008) established the SSF, emphasising the importance of tax administrators' regulatory approach matching taxpayers' traits, perceptions, beliefs, and attitudes. Power and trust, according to SSF, are strongly intertwined, and both influence compliance motivation and behaviour (Braithwaite & Makkai, 1994).

2.1 *Power of Tax Administrators and Trust in Tax Administrators*

The power of tax administrators can cultivate taxpayers' trust in tax administrators that will influence voluntary compliance. Therefore, to instil taxpayers' trust, tax administrators are recommended to adopt

a regulatory strategy that is friendly and supportive before switching to use a more assertive and punitive approach (Ayres & Braithwaite, 1992). SSF applies two different environments, namely synergistic and antagonistic climate, to discuss the power of tax administrators and trust in tax administrators. A synergistic climate is a friendly and co-operative setting where taxpayers regard tax administrators as service providers who will assist their valued clients whenever required (Gangl et al., 2015; Kirchler et al., 2008). Tax administrators use soft power, referred to as legitimate power, which results in mutual trust (Fu et al., 2013). On the other hand, an antagonistic climate is characterised by unfriendly interaction between tax administrators and taxpayers. Tax administrators function as police equipped with coercive power to combat taxpayers regarded as thieves who will constantly find opportunities to perform evasion (Gangl et al., 2015; Kirchler et al., 2008). In this climate, both sides are sceptical and appear to harbour resentment toward one another (Hofmann et al., 2017).

Coercive power is argued to have a negative relationship with tax administrators' trust, which means that when tax administrators use a high level of threats and punishments to ensure compliance, taxpayers' trust in tax administrators is low (Hofmann et al., 2017; Kirchler, 2007; Kogler et al., 2013). The heavy use of enforcement indicates that tax administrators did not trust taxpayers, making them distrust the tax administrators (Schulze & Frank, 2003; Torgler, 2004). Previous studies found that power through enforcement is negatively associated with tax administrators' trust (Hofmann et al., 2017; Kastlunger et al., 2013; Kogler et al., 2013). In contrast, legitimate power is argued to positively affect tax administrators' trust (Kastlunger et al., 2013). Tax administrators believe taxpayers are honest and will fulfil their tax responsibilities accordingly if tax administrators continue to make compliance achievable by assisting whenever necessary (Gangl et al., 2015). In return, the focus on using the soft approach through education and assistance makes taxpayers trust tax administrators (Hofmann et al., 2017; Fu et al., 2013). The positive perception and narrow social distance in this climate allow for close relationships making tax-payers less likely to consider tax evasion (Braithwaite & Makkai, 1994) and more likely to hold a positive tax attitude.

2.2 *Power of Tax Administrators and Tax Compliance Motivation*

Power using enforcement activities has a positive relationship with en-forced tax compliance (da Silva et al., 2019; Chong & Arunachalam, 2018;

Kogler et al., 2015) as well as on overall tax compliance (Damayanti & Martono, 2018; Mas'ud et al., 2015; Wahl et al., 2010). Concerning legitimate power, instead of influencing voluntary compliance, Kastlunger et al. (2013) discovered that legitimate power positively affects enforced compliance. Similarly, previous studies in the Malaysian context has failed to confirm both coercive and legitimate power relationships with the intended tax compliance motivation (Faizal et al., 2017b; 2019). However, past studies that applied eSSF reported that legitimate power (consisting of legitimate foundation and persuasive power) contributes to increased voluntary cooperation (Gangl et al., 2019; Gangl et al., 2016; Hofmann et al., 2014), a voluntary compliance form. Finally, concerning reward power, Gangl et al. (2016) conducted an eSSF study that includes reward power but fails to confirm its relationship with enforced compliance.

2.3 Trust in Tax Administrators and Voluntary Tax Compliance

Trust in tax administrators was reported to positively influence voluntary tax compliance (Mardhiah et al., 2019; da Silva et al., 2019; Faizal et al., 2017a; 2017b). Also, trust positively influences tax compliance intention and reduces tax evasion (Batrancea et al., 2019). Therefore, tax administrators must continue to act benevolently and work towards improving common goals for the taxpayer' to perceive them as trustworthy, resulting in voluntary compliance and reduced evasion. The eSSF elaborate on this mutual trust further by distinguishing trust into a reason-based and implicit trust using synergistic tax climate of service climate and confidence climate. Reason-based trust is argued to foster a service climate that leads to voluntary cooperation (Gangl et al., 2015; Kirchler et al., 2012). This type of trust exists if taxpayers perceived tax administrators as competent in achieving common goals and efficient in assisting compliance, making them rely more on tax administrators to comply (Castelfranchi & Falcone, 2010). In addition, reason-based trust also depends on taxpayers' assessment of other external influences such as opportunities and the danger of tax non-compliance (Castelfranchi & Falcone, 2010). In contrast, implicit trust is argued to foster a confidence climate, which in this climate, taxpayers believe that tax administrators work for taxpayers and the country's well-being, making them reciprocate by willingly fulfilling their moral and national responsibility referred to as committed cooperation. This implicit trust arises

intuitively and inadvertently out of repetitive and persistent friendly interactions with tax administrators creating a positive evaluation of tax administrators (Misztal, 2013). It develops through time, making the reasons no longer critical (Gangl et al., 2015; Williams & Bargh, 2008; Tanis & Postmes, 2005). Therefore, implicit trust exists better among experienced taxpayers than among novice taxpayers.

2.4 Coercive Power, Implicit Trust and Committed Cooperation

SSF argued that in an antagonistic climate, coercive power is necessary to increase enforced compliance. Tax administrators' enforcement power, studied explicitly using the term coercive power, reported that coercive power influences enforced tax compliance (Batrancea et al., 2019; Chong & Arunachalam, 2018; Hofmann et al., 2017), and over-all tax compliance (Kogler et al., 2013; Lisi, 2012). However, if this assertive power is employed in a confidence climate where taxpayers are honest and obedient, it will discourage their voluntary compliance (reduces committed cooperation). This predicament emerges because the pressure weakens honest taxpayers intrinsic motivation, causing coercion to be perceived as a sign of distrust, leading to defiance towards future tax demands (Torgler, 2004; Schulze & Frank, 2003). In addition, coercion increases social distance, impairs trust and feelings of control, self-respect, and self-esteem (Turner, 2005). Similarly, in a confidence climate, the eSSF argues that coercive power and implicit trust are negatively related, fostering a confidence climate, a climate with a high level of trust between tax administrators and taxpayers, resulting in committed cooperation (Gangl et al., 2015; Kirchler et al., 2012). Coercive power destroys implicit trust. High use of coercion on honest compliant taxpayers indirectly conveys that taxpayers are untrustworthy, making honest taxpayers feel betrayed and automatically impair their perception of tax administrators and lower their trust and committed cooperation (Das & Teng, 1998). Similarly, implicit trust can reduce coercive power. When taxpayers automatically believe tax administrators, they will obey voluntarily, making coercive force perceived as unnecessary, thus lowering it (Dekker, 2004; Yamagishi, 1988). Past studies support the argument since most studies reported that coercive power negatively affects implicit trust, resulting in committed cooperation (Gangl et al., 2019; Gangl et al., 2016). However, Hofmann et al. (2014) found that coercive power influences

reason-based trust rather than implicit trust. Therefore, based on the discussion, the following hypothesis is formed.

H₁: Implicit trust mediates the relationship between coercive power and committed cooperation.

2.5 *Persuasive Power, Reason-Based Trust, and Voluntary Cooperation*

Persuasive approaches through tax education and assistance are argued to contribute to strength-building, which is the ability and desire to comply voluntarily (Dukes et al., 2014). SSF argues that legitimate power (legitimate foundation power and persuasive power) can foster trust in tax administrators and result in voluntary tax cooperation (Kirchler et al., 2008). Past studies confirm the argument that legitimate power (persuasive and legitimate foundation power) contributes to voluntary cooperation (Gangl et al., 2019; Gangl et al., 2016; Hofmann et al., 2014). However, Kastlunger et al. (2013) found that legitimate power has a negative impact on enforced compliance when using a similar definition of legitimate power. Some studies also fail to report a significant relationship between legitimate power and voluntary tax compliance (Faizal et al. 2017b; 2019). Furthermore, the eSSF argues that legitimate power that includes persuasion and reason-based trust has positive relations and could foster a service climate where taxpayers regard tax administrators as service providers, resulting in voluntary cooperation (Gangl et al., 2015; Kirchler et al., 2012). This situation happened when taxpayers perceived tax administrators as competent after experiencing several friendly interactions, making them trust tax authority more (Castelfranchi & Falcone, 2010; Das & Teng, 1998). This environment shows that tax administrators' and taxpayers' regular interactions as customers and service providers result in taxpayers' trust in tax administrators that could motivate voluntary cooperation. Past studies confirm the argument since legitimate power is reported to increase reason-based trust, which will increase voluntary cooperation (Gangl et al., 2019; Hoffmann et al., 2017; Hofmann et al., 2014). However, unexpectedly, the power of legitimacy has a negative association with the antagonistic climate and a positive impact on enforced cooperation (Hofmann et al., 2017). Therefore, based on the discussion, the following hypothesis is formed.

H₂: Reason-based trust mediates the relationship between persuasive power and voluntary cooperation.

2.6 *Legitimate Foundation Power, Reason-Based Trust, Implicit Trust, Voluntary and Committed Cooperation*

As discussed earlier, this study studies legitimate foundation power independently following the power classification by Turner (2005) and a recent study by Rashid et al. (2021). Legitimate foundation power refers to the ability to control that arise out of taxpayers' acceptance of tax administrators' right to prescribe their beliefs, attitudes, or actions (Turner, 2005). However, unlike coercive power, legitimate foundation power does not result in oppression but voluntary submission due to voluntary respect and acceptance of tax administrators' authority (Turner, 2005; Tyler & Degoey, 1995). This accorded authority is argued to form taxpayers' implicit trust. Once taxpayers acknowledge tax administrators' legal authority, they have a favourable view towards tax administrators, making them trust and feel obligated to voluntarily comply with tax administrators' decisions and rules (Turner, 2005; Tyler & Degoey, 1995). Therefore, the following hypotheses are formed.

- H_3: Reason-based trust mediates the relationship between legitimate foundation power and voluntary cooperation.
- H_4: Implicit trust mediates the relationship between legitimate foundation power and committed cooperation.

2.7 *Reward Power, Reason-Based Trust, Implicit Trust, Voluntary and Committed Cooperation*

Responsive regulation describes reward power as a supportive approach that should be used to improve tax compliance (Ayres & Braithwaite, 1992). The reward may be tangible such as a winning chance (lucky draw), tax amnesty programs and tax rebates, and an intangible form that includes privilege cards and appreciation messages (Firmansyah & Putu, 2018; Brockmann et al., 2016; Rillstone, 2015). Past studies provide support since tax rewards are reported to increase taxpayers' internal motivation to comply with tax laws (Brockmann et al., 2016; Bornman & Stack, 2015; Rillstone, 2015). Dukes et al. (2014) suggested that when regulated parties' strength to comply has improved, regulators should acknowledge the achievement through informal appreciation messages, followed by tangible reward offerings and other creative ways of showing appreciation. This acknowledgement makes taxpayers feel appreciated and have positive views towards tax administrators, instilling taxpayers' trust and motivating them to comply voluntarily

(Rashid et al., 2021). Smith and Stalans (1991) agreed because their research found that taxpayers who receive recognition are happy since they see it as a reward for fulfilling their tax obligations, resulting in them continuously comply with tax demands. Besides, rewarding taxpayers encourages the recipient and other taxpayers to strive for similar recognition (Bornman & Stack, 2015), thereby promoting voluntary compliance. Based on responsive regulation, reward power is argued to instil trust in tax administrators, which will result in voluntary compliance (voluntary and committed cooperation). Therefore, the following hypotheses are formed.

H_5: Reason-based trust mediates the relationship between reward power and voluntary cooperation.

H_6: Implicit trust mediates the relationship between reward power and committed cooperation.

Based on the discussion on literature and the hypotheses developed, this study proposes a research framework as below:
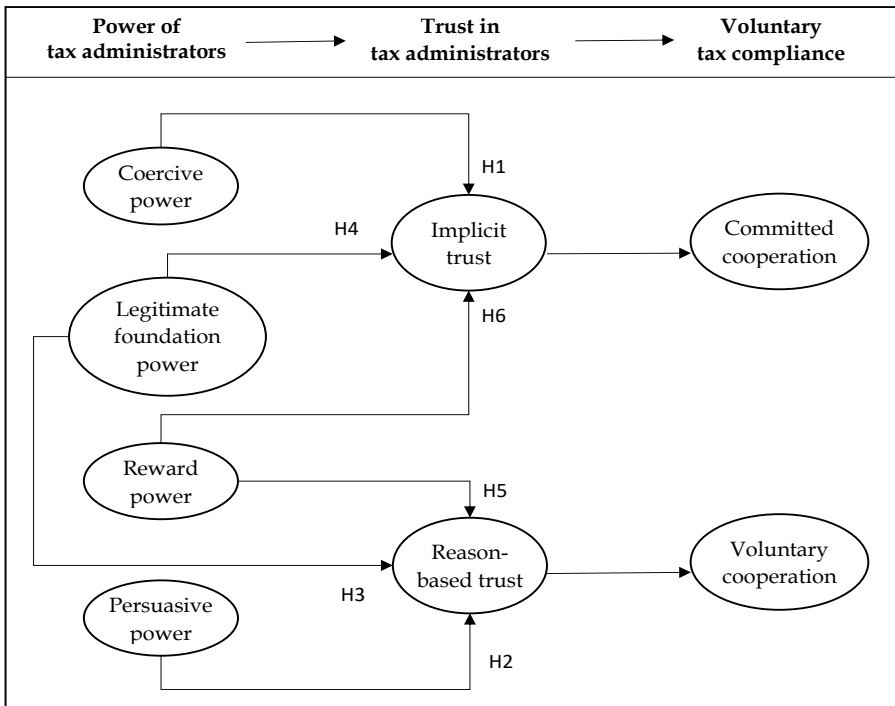

Figure 1: Research Framework

3. Methodology

A quantitative approach using a questionnaire is used to examine the mediating role of two types of trust (reason-based and implicit trust) in the relationship between different types of power (coercive, reward, legitimate foundation, and persuasive power) and tax compliance motivations (voluntary cooperation and committed cooperation). The respondents of this study are individual income taxpayers from the professional group. The reason for focusing on this category is that it consists of high-income earners who have a higher likelihood of having multiple income sources and better represent individual taxpayers as the group includes self-employed and salaried taxpayers. Nine professions, namely accountants, architects, doctors, dentists, engineers, lawyers, pharmacists, surveyors, and town planners, are considered professionals based on the Malaysian Standard Classification of Occupation (MASCO 2008) and a list of professional bodies recognised by the Public Service Department of Malaysia. The statements employed to measure variables in this study are derived from prior studies and tailored to the Malaysian context (see Appendix). In this study, a five-point Likert scale was used to assess agreement with each statement (1 = strongly disagree, 2 = disagree, 3 = unsure, 4 = agree, and 5 = strongly agree). A pre-test with five tax and academic experts was done, followed by a pilot study on a group of 32 professional taxpayers was performed to improve the instrument's validity and reliability. Stratified random sampling was employed as a sampling method because of its suitability with the targeted population, which involves nine professions, each with a varying total (Ghauri et al., 2020). The list of the professionals registered with the Malaysian professional bodies in 2017 was obtained from their respective professional bodies' websites. This study then employed a random selection process using Research Randomizer software (www. randomizer.org) to choose samples from the sampling frame.

Out of the 2500 questionnaires mailed, 391 questionnaires were returned, giving a response rate of 15.64 per cent, which is acceptable since past taxation studies in Malaysia also reported a comparable response rate (Pope & Jabbar, 2008; Palil, 2010). However, three of the 391 responses were incomplete, thus excluded, leaving only 388 responses fit for further analysis. The sample size of 388 fits the guidelines of numerous researchers who suggested an appropriate sample size to be between 250 to 500 for SEM analysis (Schumacker & Lomax 2016; Sekaran & Bougie 2016; Kline, 2015). This study employed AMOS

Graphics as software to perform SEM analysis since this study is based on established frameworks of the SSF and the eSSF. This is because AMOS Graphics has the ability to confirm a research model by assessing the model fit. The first procedure applied was confirmatory factor analysis (CFA), which has two stages: The first stage of CFA performs at each unidimensional construct, followed by the second stage CFA, which is the measurement model stage, also known as pooled CFA. At this measurement model phase, the model needs to achieve a good level of fit indices. In addition, the normality of the data and the validity and reliability of the constructs, namely convergent validity, construct reliability and discriminant validity, were assessed accordingly at this stage. Then, a structural model was developed based on the measurement model to test the correlations and causal relationships between the constructs. Finally, the procedure was extended to include bootstrapping since this study involves mediation analysis testing.

Before performing SEM analysis, descriptive analysis was performed to ensure the demographic profile of the respondents (refer to Table 1) fits with the study's requirements. From the responses, 55.7

Table 1: Respondents' Profile

Demographic profile	Categories	Percentage (n=388)
Gender	Male	55.7
	Female	44.3
Sector	Public	17.5
	Private	82.5
Type of employment	Salaried	55.7
	Self-employed	44.3
Number of years working	1 - 10	36.3
	> 11	63.7
Gross monthly income	≤ RM3,000	1.3
	RM3,001 – RM5,000	10.6
	RM5,001 – RM10,000	36.3
	RM10,001 – RM15,000	28.4
	> RM15,000	23.4
Experience paying tax	No	6.4
	Yes	93.6
Experience dealing with LHDNM	Never	9.3
	Once	19.6
	> 2	71.1

per cent were male, and 44.3 per cent were female. The majority of respondents (82.5 per cent) work for the private sector, whereas the remaining work in the public sector. From total responses, 55.7 per cent were salaried workers, while the remaining were self-employed. Most respondents were experienced workers since 63.7 per cent have worked for more than ten years. In line with work experience, 88.1 per cent reported monthly earnings of more than RM5,001, with 36.3 per cent earning between RM5,001 to RM10,000 monthly, followed by 28.4 per cent earn between 10,001 to RM15,000 monthly, while 23.4 per cent earning more than RM15,000 monthly. Furthermore, the majority of respondents were experience taxpayers since 93.6 per cent have experience paying tax. Most respondents also had prior interactions with tax administrators, with 71.1 per cent having done so at least twice or more, either asking for tax assistance (via the website, phone, or in-person) or having tax audit experience. In conclusion, the respondents' profile matches this study's requirement since they are mature taxpayers who earn middle to high income monthly, have considerable working experience, and have previously interacted with tax administrators.

4. Results

4.1 Confirmatory Factor Analysis

Confirmatory factor analysis (CFA) is performed to evaluate items used to measure each variable before conducting any relational testing. Table 2 shows the standardised loading before modification, the decision made for each unidimensional construct in this study that underwent the CFA and the standardised loading after modification. First, to ensure good fit indices of the measurement model, three items with loading factors below 0.5 were deleted (Hair et al., 2019). Then, five items identified as overlapping or redundant were deleted, and measurement errors of two redundant items of reward power were constrained (Awang et al., 2018). This resulted in the deletion rate of below 20 per cent (14.29 per cent, 8 out of 56 statements), thus considered acceptable and fit for further analysis (Awang et al., 2018). Finally, for this study's multidimensional construct, namely persuasive power, a parcelling technique was applied where the mean of each dimension was determined and used in the measurement model phase (Awang et al., 2018). Table 2 also shows the standardised factor loading for each dimension, namely information power (IP), expert power (EP) and referent power (RP).

Table 2: Standardised Loading for Each Item

Construct	Item	Standardised loading (before modification)	Decision	Standardised loading (after modification)
Coercive power	**CP1**	**0.505**	**Deleted – redundant item**	–
	CP2	0.590	Retained	0.613
	CP3	0.818	Retained	0.783
	CP4	**0.845**	**Deleted – redundant item**	–
	CP5	0.706	Retained	0.715
	CP6	0.905	Retained	0.916
	CP7	0.612	Retained	0.604
Persuasive power (multidimensional construct)	IP	0.886	Retained – item parcelling	
	EP	0.923	Retained – item parcelling	
	RP	0.855	Retained – item parcelling	
Legitimate foundation power	LFP1	0.837	Retained	0.833
	LFP2	0.876	Retained	0.894
	LFP3	**0.495**	**Deleted – low factor loading value**	–
	LFP4	0.618	Retained	0.590
	LFP5	0.670	Retained	0.666
Reward power	RP1	0.806	Retained – residual error constrained (redundant item)	0.779
	RP2	0.799	Retained	0.803
	RP3	0.527	Retained – residual error constrained (redundant item)	0.501
	RP4	0.785	Retained	0.799
	RP5	0.857	Retained	0.866
Reason-based trust	RBT1	0.746	Retained	0.746
	RBT2	0.877	Retained	0.893
	RBT3	0.862	Retained	0.893
	RBT4	0.798	Retained	0.763
	RBT5	**0.776**	**Deleted – redundant item**	–
	RBT6	**0.148**	**Deleted – low factor loading value**	–
	RBT7	0.884	Retained	0.862
Implicit trust	IT1	0.965	Retained	0.966
	IT2	0.967	Retained	0.969
	IT3	0.947	Retained	0.945
	IT4	0.802	Retained	0.793
	IT5	**0.758**	**Deleted – redundant item**	–
Voluntary cooperation	VC1	0.805	Retained	0.805
	VC2	0.819	Retained	0.814

Table 2: Continued

Construct	Item	Standardised loading (before modification)	Decision	Standardised loading (after modification)
	VC3	0.843	Retained	0.844
	VC4	0.812	Retained	0.817
	VC5	**-0.167**	**Deleted – low factor loading value**	**–**
Committed cooperation	CC1	0.719	Retained	0.714
	CC2	0.830	Retained	0.829
	CC3	0.957	Retained	0.958
	CC4	0.961	Retained	0.964
	CC5	**0.547**	**Deleted – redundant item**	**–**
	CC6	0.882	Retained	0.881
	CC7	0.936	Retained	0.933

Next, the second stage of CFA is the measurement model. The measurement model was developed based on the result in the first CFA phase. The measurement model's fit indices must meet the minimum requirement at this stage, where the absolute fit index (RMSEA) should be less than or equal to 0.08 (Browne & Cudeck, 1992). In addition, the incremental fit index (CFI and TLI) should be more than or equal to 0.9 (Bentler, 1990; Bentler & Bonet, 1980), while the parsimonious fit index (relative chi-square) should be less than 5.0 (Marsh & Hocevar, 1985). Table 3 shows that this study's measurement model had achieved previous studies' suggested level, which was considered fit for further structural analysis.

Table 3: Fit Indices of the Measurement Model

Model	Absolute fit: RMSEA	Incremental fit: CFI	TLI	Parsimonious fit: Relative Chi-square
Measurement model	0.058	0.937	0.929	2.291

Table 4 summarises the validity and reliability of the constructs. The average variance extracted (AVE) values were greater than 0.5 (Fornell & Larcker, 1981), and composite reliability (CR) values were greater than 0.7 (Hair et al., 2019). Thus, the instrument was attested as valid and reliable. In addition, Table 4 illustrates that the AVE value of

Table 4: Composite Reliability, Average Variance Extracted and Discriminant Validity

Constructs	CR	CP	PP	LFP	RP	RBT	IT	VC	CC
CP	0.851	0.539							
PP	0.847	0.026	0.649						
LFP	0.840	0.021	0.001	0.573					
RP	0.896	0.009	0.241	0.016	0.595				
RBT	0.920	0.000	0.426	0.003	0.338	0.698			
IT	0.958	0.095	0.130	0.015	0.148	0.274	0.850		
VC	0.891	0.032	0.489	0.006	0.419	0.521	0.103	0.673	
CC	0.955	0.132	0.042	0.015	0.197	0.158	0.343	0.086	0.781

Note: CP = Coercive power, PP = Persuasive power, LFP = Legitimate foundation power, RP = Reward power, RBT = Reason-based Trust, IT = Implicit trust, VC = Voluntary cooperation, CC = Committed cooperation, CR = Composite Reliability Average variance extracted (on diagonal), and squared correlation coefficients (on the off-diagonal).

two constructs (on diagonal) was greater than the squared correlation coefficients (on the off-diagonal) of the two constructs (Byrne, 2016). This indicates that the instrument of this study had met the discriminant validity. The data had also met the normality assumption since skewness and kurtosis values were within the acceptable range of -2 to 2 (Tabachnick & Fidell, 2007) and -7 to 7 (Byrne, 2016), respectively.

4.2 Structural Equation Model

The next step of the analysis is the structural model analysis. A structural model was developed based on the measurement model, showing the latent constructs' correlation, and matching the construct based on this study's hypotheses. At this stage, the model fit requires re-examination. Based on Figure 2, the structural model achieved the recommended level of good fit since all the indices had met the minimum requirement suggested by previous studies.

4.3 Bootstrap Mediation Test

Based on the structural model, this study performed mediation analysis which is known as bootstrapping. Bootstrapping is a robust mediation method involving resampling a minimum of 500 to 5000 with a 95 per
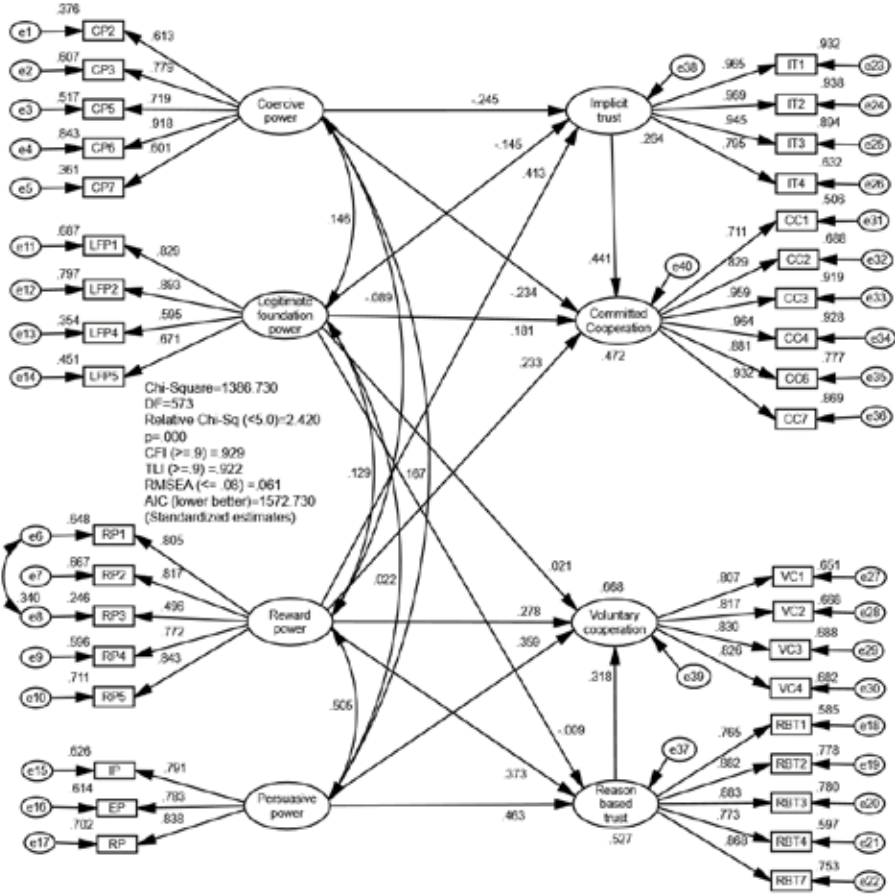
Figure 2: Structural Model

cent confidence level (Awang et al., 2018). Similar to conventional methods, the significance of the indirect effect was used to determine the mediator's existence. The existence of mediation can also be validated by determining the location of zero, whether outside or inside the lower bound (LB) and upper bound (UB) value for the 95 per cent bias-corrected (BC) confidence interval (CI) for the standardised indirect effect. If zero is inside the range, it may result in either no mediation or indirect effect. In contrast, if zero is outside the range, it may indicate either full or partial mediation. The significance of total and direct effect can be used to determine the types of a mediator, either indirect

effect, full or partial mediation. Regarding the mediation's effect size, a small effect size is concluded for a reported Kappa squared value less than 0.09, the medium effect size for a Kappa squared value within the range of 0.09 to 0.024, and large effect size for a reported Kappa squared value of more than 0.25 (Cohen, 1988). Table 5 represents the bootstrap result of the mediation effect of reason-based and implicit trust on the relationship between different types of power towards the intended voluntary tax compliance motivations.

First, mediation analysis was performed to assess the mediating role of implicit trust in the linkage between coercive power and committed cooperation (H_1). The results (Table 5) revealed that coercive power's total effect on committed cooperation was significant (β = -0.345, p < 0.01). With the inclusion of the mediating variable (implicit trust), coercive power's impact on committed cooperation was still significant (β = -0.234, p < 0.01). The indirect effect of coercive power on committed cooperation through the implicit trust was found significant (β = -0.108, p < 0.01). These results indicate that implicit trust partially mediates the relationship between coercive power and committed cooperation with a medium mediation size effect. Therefore, H_1 was supported.

Second, a mediation analysis was conducted to investigate the mediating role of reason-based trust on the relationship between persuasive power and voluntary cooperation (H_2). The results (Table 5) revealed that the total effect of persuasive power on voluntary co-operation was significant (β = 0.511, p < 0.01). With the inclusion of the mediating variable (reason-based trust), the impact of persuasive power on voluntary cooperation was still significant (β = 0.359, p < 0.01). The indirect effect of persuasive power on voluntary cooperation through the reason-based trust was also significant (β = 0.147, p < 0.01). These results indicate that reason-based trust partially mediates the relationship between persuasive power and voluntary cooperation with a medium mediation effect. Therefore, H_2 was supported.

Third, mediation analysis was performed to assess the mediating role of reason-based trust on the linkage between legitimate foundation power and voluntary cooperation (H_3). The results (Table 5) revealed that legitimate foundation power's total effect on voluntary cooperation was insignificant (β = 0.018, p = 0.671). With the inclusion of the mediating variable (reason-based trust), legitimate foundation power's impact on voluntary cooperation was still insignificant (H_1: β = 0.021, p = 0.588). The indirect effect of legitimate foundation power on voluntary cooperation through the reason-based trust was also insignificant (β

Table 5: Bootstrap Results of Mediation Effect of Reason-based Trust and Implicit Trust on the Relationship between Different Types of Power and Intended Voluntary Tax Compliance Motivations

	Model/Hypothesised paths	Beta (β)	Significance value (p)	95 per cent CI BC		Mediation result	Kappa squared	Result
				Lower bound	Upper bound			
H_1	Direct model: CP → CC	-0.345	0.000*					
	Mediation model (IT): CP → CC	-0.234	0.000*	-0.176	-0.054	Partial	0.12	Supported
	Standardised indirect effect	-0.108	0.000*					
H_2	Direct model: PP → VC	0.511	0.000*					
	Mediation model (RBT): PP → VC	0.359	0.000*	0.082	0.232	Partial	0.16	Supported
	Standardised indirect effect	0.147	0.000*					
H_3	Direct model: LFP → VC	0.018	0.671					
	Mediation model (RBT): LFP → VC	0.021	0.588			No mediation		Not supported
	Standardised indirect effect	-0.003	0.820					
H_4	Direct model: LFP → CC	0.120	0.013**					
	Mediation model (IT): LFP → CC	0.181	0.000*	-0.034	0.024	Partial	0.09	Supported
	Standardised indirect effect	-0.064	0.014**					
H_5	Direct model: RP → VC	0.395	0.000*					
	Mediation model (RBT): RP → VC	0.278	0.000*	-0.122	-0.012	Partial	0.13	Supported
	Standardised indirect effect	0.119	0.000*					
H_6	Direct model: RP → CC	0.407	0.000*					
	Mediation model (IT): RP → CC	0.233	0.000*	0.132	0.242	Partial	0.19	Supported
	Standardised indirect effect	0.182	0.000*					

Notes: * significance at p < 0.01, ** significance at p < 0.05, CP = Coercive power, PP = Persuasive power, LFP = Legitimate foundation power, RP = Reward power, RBT = Reason-based trust, IT = Implicit trust, VC = Voluntary cooperation, CC = Committed cooperation.

= -0.003, p = 0.820). These results indicate that reason-based trust does not mediate the relationship between legitimate foundation power and voluntary cooperation. Thus, H_3 was not supported.

Fourth, mediation analysis was performed to consider implicit trust's mediating role in linking legitimate foundation power and committed cooperation (H_4). The results (Table 5) revealed that the total effect of legitimate foundation power on committed cooperation was significant ($\beta = 0.120$, $p < 0.05$). With the inclusion of the mediating variable (implicit trust), the impact of legitimate foundation power on committed cooperation was still significant ($\beta = -0.181$, $p < 0.01$). The indirect effect of legitimate foundation power on committed cooperation through the implicit trust was also found significant ($\beta = -0.064$, $p < 0.05$). These results indicate that implicit trust partially mediates the relationship between legitimate foundation power and committed cooperation with a medium mediation size effect. Therefore, H_4 was supported.

Fifth, mediation analysis was performed to assess the mediating role of reason-based trust on the linkage between reward power and voluntary cooperation (H_5). The results (Table 5) revealed that the total effect of reward power on voluntary cooperation was significant ($\beta = 0.395$, $p < 0.01$). With the inclusion of the mediating variable (reason-based trust), the impact of reward power on voluntary cooperation was still significant ($\beta = 0.278$, $p < 0.01$). The indirect effect of reward power on voluntary cooperation through the reason-based trust was also significant ($\beta = 0.119$, $p < 0.01$). These results indicate that reason-based trust partially mediates the relationship between reward power and voluntary cooperation with a medium mediation size effect. Therefore, H_5 was supported.

Finally, mediation analysis was performed to examine implicit trust's mediating role on the linkage between reward power and committed cooperation (H_6). The results (see Table 5) revealed that the total effect of reward power on committed cooperation was significant ($\beta = 0.407$, $p < 0.01$). With the inclusion of the mediating variable (implicit trust), the impact of reward power on committed cooperation was still significant ($\beta = 0.233$, $p < 0.01$). The indirect effect of reward power on committed cooperation through the implicit trust was also significant ($\beta = 0.182$, $p < 0.01$). These results indicate that implicit trust partially mediates the relationship between reward power and committed cooperation with a medium mediation size effect. Therefore, H_6 was supported.

5. Discussion

The analysis shows four key findings. First, implicit trust mediated the relationship between coercive power and committed cooperation. This finding supports eSSF and past studies that coercive power holds a negative association with implicit trust. High usage of coercive power undermines honest compliant taxpayers' implicit trust, resulting in reduced committed cooperation (Gangl et al., 2019; Gangl et al., 2016; Gangl et al., 2015). Therefore, the use of coercive power requires careful deliberation and thought. Such power should not reach the honest compliant taxpayers since it is unnecessary and ineffective in increasing this group's trust and voluntary compliance. The use of threats and punishment on honest compliant taxpayers indicates that tax administrators do not trust them even though they are always honest in their taxation matters (Torgler, 2004; Schulze & Frank, 2003). This could force them to reciprocate by showing defiance, resulting in deterioration of their voluntary compliance level (Turner, 2005; Feld & Frey, 2002). Therefore, to maintain voluntary compliance among honest compliance taxpayers, tax administrators should strive not to use any coercion to oppress for compliance on this group of taxpayers. This is in line with responsive regulation that argues intervention using approaches other than education and persuasion should be done based on taxpayers' characteristics (Ayres & Braithwaite, 1992).

Second, the analysis also indicates that reason-based trust mediated the relationship between persuasive power and voluntary cooperation. This finding is in line with eSSF and past studies that the use of gentle power through information and assistance creates favourable interactions that could foster trust in tax administrators, which will then result in voluntary cooperation (Gangl et al., 2019; Gangl et al., 2016; Gangl et al., 2015). Therefore, as suggested by responsive regulation, this gentle approach using education and persuasion should be the primary strategy of tax administrators in promoting voluntary compliance among average taxpayers (Ayres & Braithwaite, 1992).

Third, the analysis showed that reason-based trust did not mediate the relationship between legitimate foundation power and voluntary cooperation. The analysis even found that legitimate foundation power did not hold any significant relationship with voluntary cooperation. In short, tax administrators' legitimate authority is not relevant in improving average taxpayers' voluntary compliance. However, implicit trust was found to mediate the relationship between legitimate foundation

power and committed cooperation. The results showed an inconsistent mediation for this relationship since the direct effect (positive) and indirect effect (negative) were conflicting. The total and direct effect showed that legitimate foundation power holds a positive relationship with committed cooperation. This means that when honest compliant taxpayers accept tax administrators' power, they will feel obligated to comply. However, when implicit trust, a mediator variable, enters the relationship, the direction changes to negative. This suppressive effect may be because the confidence climate is unstable, resulting in a quick change to either service or antagonistic climate (Gangl et al., 2015), especially within the Malaysian context. Compliance in the confidence climate is not driven by the law but the spirit of the law, which is argued to be lacking in developing countries (Gangl et al., 2015). Based on understanding the moral obligation to pay tax, Malaysia was reported to have the lowest tax morale (less than 26.9 per cent) in sixteen Asia Pacific Economic Corporation Countries (Tekeli, 2011).

Fourth, reason-based trust mediated the relationship between reward power and voluntary cooperation, while implicit trust mediated the relationship between reward power and committed cooperation. In line with responsive regulation, these findings showed that reward power was relevant to both service and confidence climate since reward could influence both reason-based and implicit trust and increase voluntary tax compliance as a whole (Dukes et al., 2014; Ayres & Braithwaite, 1992). Reward resulted in a favourable view towards tax administrators that could trigger internal motivation to comply voluntarily (Brockmann et al., 2016; Bornman & Stack 2015; Rillstone, 2015) and made them happier, resulting in them striving to maintain their compliance (Smith & Stalans, 1991). Therefore, this study suggests that tax administrators use the reward as an incentive to instil taxpayers' trust, thus improving voluntary compliance. According to Dukes et al. (2014), the use of reward can be in both tangible and intangible forms, including informal praise, prize, and grant-giving, should their level of compliance have improved. Both financial and non-financial rewards are reported to influence tax compliance behaviour (Brockmann et al., 2016; Rillstone, 2015). However, the real tangible reward is more effective in improving tax compliance (Rillstone, 2015). Furthermore, the use of reward is argued to be appealing to other taxpayers since seeing others getting recognition would result in them wanting similar recognition, making them voluntarily improve their compliance to strive for better recognition (Bornman & Stack, 2015).

6. Conclusion and Implication

In conclusion, tax compliance strategies using powers of tax administrators could instil and foster both taxpayers' reason-based and implicit trust, which results in voluntary tax compliance. This study provides an insight into the application of the eSSF, which is somewhat limited in and outside Malaysia. This study also contributes by extending the eSSF by incorporating a more meaningful and practical conceptualisation of tax administrators' social powers where powers in this study are studied as coercive, reward, legitimate foundation and persuasive power. In addition, this study also contributes by confirming the mediating role of reason-based and implicit trust in the relationship between tax administrators' power and taxpayers' voluntary compliance motivation. These findings indirectly show the importance of tax administrators' power, especially reward and persuasive power, in cultivating trust towards tax administrators so that voluntary compliance that lasts longer and is more cost-effective could be improved further.

Furthermore, tax administrators, including the Inland Revenue Board Malaysia (IRBM), have implemented SAS and tax amnesty (SVDP) that requires taxpayers to cooperate voluntarily. Along with such programs, it is also crucial for IRBM to implement strategies that could instil a desire for voluntary compliance so the success of such programmes can be further improved, resulting in an overall improvement in tax compliance. The findings of this study provide valuable insights on the strategies to instil taxpayers' desire to comply voluntarily through the use of power that could foster taxpayers trust. This study suggests that IRBM uses education and persuasion as the primary approach in promoting voluntary compliance since it can instil reason-based trust in average taxpayers. Furthermore, tax administrators should use reward since it is found to instil both reason-based and implicit trust, which will result in increased voluntary compliance as a whole. Regarding legitimate foundation power, the findings show that it is essential in improving voluntary compliance of honest compliant taxpayers directly but does not instil taxpayers' implicit trust. Therefore, this study suggests that tax administrators use persuasive power using education and persuasion as their primary strategy in line with responsive regulation. This education and persuasion approach can be carried out on all taxpayers since this type of power is supportive. Similarly, reward can be used to attract all taxpayers since it could foster both reason-based and implicit trust, which in the end, will contribute

towards an increase in voluntary tax compliance. The findings also show that coercive power should not be used explicitly since if such an assertive approach reaches the honest compliant taxpayers, it may impair their trust and reduce voluntary compliance. For coercive power, this study suggests a targeted approach based on the characteristics of taxpayers. Tax administrators are recommended to make coercive power more visible to non-compliant and risk-averse taxpayers.

The future direction of voluntary tax compliance in Malaysia can be assessed through the IRBM Corporate Plan 2021-2025. First, the IRBM, through its corporate plan, is keen to adopt a more persuasive approach. IRBM plans to improve their educational materials and interventions through social media platforms to enhance the reach and accessibility of information and assistance, improve services, and support taxpayers to achieve voluntary tax compliance (Inland Revenue Board Malaysia, 2021). Second, in terms of reward power, IRBM is only keen on offering intangible rewards. IRBM plans to continue expressing its appreciation privately through letters and emails and publicly through billboards and other public mediums (Inland Revenue Board Malaysia, 2021). Concerning tangible rewards, IRBM is seen as quite reluctant to introduce such rewards. First, IRBM plans not to continue offering rewards in the form of tax amnesty (penalty reduction) as carried out in its previous corporate plan (Inland Revenue Board Malaysia, 2021), despite found could positively influence tax compliance (Hassan et al., 2021). This indicates that the IRBM is not quite ready to use tangible rewards as a mechanism to improve voluntary tax compliance. Therefore, this study urges IRBM to strengthen its reward power. Better reward strategies that are attractive and proven effective in instilling trust and improving voluntary tax compliance should be considered. For example, in Sri Lanka, the tax administrator offers tax incentives in the form of a privilege card, with the cardholder receiving exclusive benefits such as priority treatment for all government services, including a lower interest rate on government loans (Sri Lanka Inland Revenue 2016). In addition, IRBM should also consider introducing lucky draw as a form of reward. Most local authorities in Malaysia have implemented this type of reward in Malaysia since past decades to improve land tax collection. Finally, concerning coercive power, the IRBM plans to use prevention programs as mechanisms to improve voluntary tax compliance (Inland Revenue Board Malaysia, 2021). This is fundamentally misleading, given that preventive activities improve enforced compliance and may impair both trust and voluntary

compliance. The distinction between available strategies and the impact of each strategy toward few types of tax compliance should be clearly understood so that the intended tax compliance, specifically voluntary compliance, could be achieved optimally.

This study has few limitations. Voluntary tax compliance in this study is studied as voluntary and committed cooperation, representing the intention to comply. In addition, the limitation of this study is that tax climates are not included as variables of the study despite being heavily discussed. Furthermore, this study employs surveys as a data collection method. This method does not allow for variables manipulation, such as high or low coercive power. Finally, although this study argues that professionals could represent individual taxpayers well, it would still not represent individual taxpayers with different backgrounds and demographic profiles. Therefore, this study suggests future research examine the relationship towards actual behaviour instead of tax compliance motivation, which is the taxpayers' intention to comply. Future research is also suggested to include tax climates (antagonistic, service, and confidence) as the study variable. Different data collection methods, specifically the experimental method, should be considered. The ability to manipulate variables using such a method would offer an interesting insight into taxpayers' perception of the power of tax administrators and trust in tax administrators. Lastly, instead of focusing on a specific group with certain characteristics, future research should replicate this study on all individual taxpayers.

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Appendix

Items or statements used to measure the study construct

Constructs	Measurement items or statements	Adapted from
Coercive power		
CP1	LHDNM primarily aims to punish.	Kastlunger et al. (2013)
CP2	LHDNM enforces its demand through audits and fines.	Kastlunger et al. (2013)
CP3	It is not easy to evade tax because LHDNM is good at detecting evasion.	Kastlunger et al. (2013)
CP4	LHDNM can force taxpayers to be honest about tax.	Kastlunger et al. (2013)
CP5	LHDNM sets light punishments for tax fraudsters. (reversed)	Kastlunger et al. (2013)
CP6	LHDNM constantly investigates to detect tax crimes.	Kastlunger et al. (2013)
CP7	LHDNM apply tax law to punish the highest number of tax evaders.	Kastlunger et al. (2013)
Persuasive power		
IP1	LHDNM explains tax regulations very well.	Gangl et al. (2016)
IP2	LHDNM shares understandable information.	Gangl et al. (2016)

Appendix (continued)

Constructs	Measurement items or statements	Adapted from
IP3	LHDNM informs taxpayers of possible errors which might occur in their tax returns.	Gangl et al. (2016)
IP4	LHDNM has tax information easily accessible.	Yukl & Falbe (1991)
IP5	LHDNM ensures all taxpayers understand which taxes they have to pay and how much to pay.	Gangl et al. (2016)
EP1	LHDNM is an expert on tax regulations and tax practice.	Gangl et al. (2016)
EP2	LHDNM knowledge of tax makes its judgement more likely to be correct.	Swasy (1979)
EP3	LHDNM knows how a correctly filed tax return should look.	Gangl et al. (2016)
EP4	LHDNM has a lot of experience in tax matters.	Swasy (1979)
EP5	LHDNM usually knows best regarding regulations related to tax.	Swasy (1979), Gangl et al. (2016)
REFP1	I appreciate LHDNM for its service.	Gangl et al. (2016)
REFP2	I acknowledge LHDNM for its work.	Gangl et al. (2016)
REFP3	I respect LHDNM.	Gangl et al. (2016)
REFP4	LHDNM is regarded for its work by taxpayers.	Gangl et al. (2016)
REFP5	LHDNM's good image makes me want to associate myself with them.	Swasy (1979)

Legitimate foundation power

LFP1	LHDNM is legally obliged to advise taxpayers on tax-related matters.	Swasy (1979), Hofmann et al. (2017)
LFP2	LHDNM has the right to prosecute tax fraudsters.	Hofmann et al. (2017)
LFP3	LHDNM has the right to influence tax behaviour because of its position in the country.	Hofmann et al. (2017), Gangl et al. (2016)
LFP4	LHDNM is an institution that taxpayers must cooperate with because of its role as tax administrator and collector.	Swasy (1979)
LFP5	LHDNM is an institution that taxpayers must oblige in order for LHDNM to fulfil its duty correctly.	Hofmann et al. (2017)

Appendix (continued)

Constructs	Measurement items or statements	Adapted from
Reward power		
RP1	LHDNM grants reasonable tax relief, deduction, and tax rebates to taxpayers.	Gangl et al. (2016)
RP2	LHDNM appreciates taxpayers through a "thank you message" after submission and payment of income tax.	Gangl et al. (2016)
RP3	LHDNM grants tax exemptions to taxpayers.	Gangl et al. (2016)
RP4	LHDNM has the ability to reward compliant taxpayers in several ways.	Swasy (1979), Gangl et al. (2019)
RP5	LHDNM may offer good things in return for doing as it suggests.	Swasy (1979)
Reason-based trust		
RBT1	I trust LHDNM because I agree with its vision and mission.	Hofmann et al. (2014)
RBT2	I trust LHDNM because it is fulfilling its task very well.	Hofmann et al. (2014)
RBT3	I trust LHDNM because it acts benevolently (well-meaning and kindly) towards taxpayers.	Hofmann et al. (2014)
RBT4	I trust LHDNM because economic stability guarantees that it can work.	Hofmann et al. (2014)
RBT5	I trust LHDNM because the government supports its decisions.	Hofmann et al. (2014)
RBT6	I trust LHDNM because there is no alternative.	Hofmann et al. (2014)
RBT7	I trust LHDNM because it has committed employees.	Hofmann et al. (2014)
Implicit trust		
IT1	I trust LHDNM because it has committed employees.	Hofmann et al. (2014)
IT2	I trust LHDNM usually without thinking about it.	Hofmann et al. (2014)
IT3	I trust LHDNM usually without dealing with it deeply.	Hofmann et al. (2014)
IT4	I trust LHDNM most of the time automatically I trust people in LHDNM.	Gangl et al. (2019)
IT5	I trust that someone in LHDNM is responsible for assisting me whenever required.	Gangl et al. (2019)

Appendix (continued)

Constructs	Measurement items or statements	Adapted from
Voluntary cooperation		
VC1	I pay tax because it is easier than to deceive LHDNM.	Hofmann et al. (2014)
VC2	I pay tax because LHDNM will probably respond to my cooperation.	Hofmann et al. (2014)
VC3	I pay tax because LHDNM treats me correctly.	Hofmann et al. (2014)
VC4	I pay tax because LHDNM supports taxpayers who make unintentional mistakes.	Hofmann et al. (2014)
VC5	I pay tax because LHDNM seems to be doing its job well.	Hofmann et al. (2014)
Committed cooperation		
CC1	I pay tax because it is the right thing to do.	Kirchler & Wahl (2010), Hofmann et al. (2014)
CC2	I pay tax because it is ultimately in everyone's interest.	Kirchler & Wahl (2010), Hofmann et al. (2014)
CC3	I pay tax because I feel a moral obligation to pay tax.	Hofmann et al. (2014)
CC4	I pay tax because it is an important civic duty.	Kirchler & Wahl (2010), Hofmann et al. (2014)
CC5	I pay tax because it is a natural thing to do.	Kirchler & Wahl (2010)
CC6	I pay tax even though I know that others do not do so.	Kirchler & Wahl (2010)
CC7	I pay taxes to support the country and other citizens.	Kirchler & Wahl (2010)