Public Service Satisfaction and Tax Compliance: The Mediating Role of Trust in Government

Syatila Che Saruji[1,2♣], Raihana Mohdali[2] and Mohd Rizal Palil[3]
[1]Faculty of Business & Accountancy, Universiti Poly-Tech Malaysia, Malaysia
[2]Faculty of Artificial Intelligence, Universiti Teknologi Malaysia, Malaysia
[3]Faculty of Economics & Management, Universiti Kebangsaan Malaysia, Selangor, Malaysia

ABSTRACT

This study examined the link between public service satisfaction and tax compliance among self-employed taxpayers during the pandemic, with trust in government acting as a mediator. Despite the difficult circumstances, self-employed individuals demonstrated a high level of tax compliance, likely influenced by a sense of national solidarity. The government's timely crisis response, including financial support packages, contributed to a moderate increase in trust among these taxpayers. The study's key contribution lies in offering insight into the compliance behavior of self-employed individuals in a unique context, while emphasizing the critical role of trust in government. The post-pandemic era calls for accelerated development of digital platforms in facilitating direct government-citizen interactions and aligning with recommendations for technology-driven citizen satisfaction enhancement. Longitudinal studies and diversified data collection methods as well as cross countries are recommended to address the limitations and provide a comprehensive understanding of taxpayers' evolving attitudes particularly for self-employed. In conclusion, enhancing citizen-centric services not only bolsters trust in government among self-employed taxpayers but also cultivates positive tax attitudes, despite increased opportunities for evasion and struggles during challenging times. This will offer valuable insights for the government's policy formulation and crisis management strategy.

♣ Corresponding Author: Syatila Che Saruji; 6/91 Taman Shamelin Perkasa, 56100 Kuala Lumpur; Email: syatila.saruji@uptm.edu.my; Tel: +60122816815

INTRODUCTION

Taxes serve as an indispensable pillar of a nation in facilitating the provision of essential public services by the government for the betterment and welfare of its citizens and the country. However, collecting taxes voluntarily from people seem to be impossible despite various actions taken to promote tax compliance such as the increase in tax audits and investigations, imposition of penalties and fines as well as tax awareness campaigns. These efforts are mostly costly, time-consuming, and labor-intensive (Kadet & Koontz, 2018; Wu *et al.*, 2019). Hence, identifying the most economical and effective ways in improving tax compliance among taxpayers appears to be the best option for most tax authorities. This is because allocating limited funds to public services to meet the people's needs appears to be vitally important than spending money in curbing tax non-compliance, without knowing when it will end (Nichita *et al.*, 2019). In an attempt to understand the compliance behaviour of taxpayers, earlier research emphasised on economic variables such as tax rates, fines, and penalties. However, it was argued that these variables did not seem to accurately predict individual tax compliance (Jimenez & Iyer, 2016). Later, the non-economic factors were deemed to provide a better explanation for the way taxpayers behave in complying with tax laws (Nyarkpoh, 2018). It is further supported by the fact that most researchers believed that this non-economic perspective is crucial in gaining a deeper understanding of individuals' attitudes towards tax compliance (Mascagni, 2018; Radzi & Ariffin, 2018).

Trust in government is found in many studies to be the most influential factor in taxpayers' compliance behaviour from the non-economic perspective (Güzel *et al.*, 2019; Koumpias *et al.*, 2020; Nyarkpoh, 2018). Citizens are more likely to comply with tax obligations if they believe their government represents their best interests (Besley, 2020; Murphy *et al.*, 2020). This indicates that the credibility of the government has a substantial effect on tax compliance. In the previous tax compliance research, trust in government was examined using a number of variables which included fairness or justness (Appiah *et al.,* 2024; Cendekiawan *et al.,* 2024; Jimenez and Iyer, 2016); transparency (Kiow *et al.*, 2017; Lachheb *et al.*, 2016; Murni *et al*., 2024); control of corruption (Augustine & Enyi, 2020; Djayasinga & Prasetyo, 2019); government corruption (Carvalho & Pacheco, 2014; Sahebe, 2020); and public service satisfaction (Kiow *et al.*, 2017; Salim

et al., 2017). For the purpose of this study, public service satisfaction was chosen to be examined on tax compliance because it was found to be among the most significant factor that formed trust in government in prior studies (Kampen *et al.*, 2006; Kim, 2010: Tjondro, 2018).

In general, public service satisfaction depends on the individual, and each person's level of satisfaction is distinct. If a person receives adequate public service and his/her rights and interests are protected and not neglected, he or she may be satisfied with government services (Engel *et al.*, 2020; Kim *et al*., 2024). However, there may be individuals who are dissatisfied with the government services because taxes paid are not equivalent to the services received (Bratton & Gyimah-Boadi, 2016; Dom *et al.*, 2022). Some might also compare the government's public services with other countries as a benchmark. In general, public service satisfaction will increase when the government provides sufficient services as expected by the people and not hyphenated.

The effectiveness of public service delivery and the level of people's trust in government are critical indicators of the quality of a country's governance. Numerous studies have examined the complex relationship between public service satisfaction and trust in government in a number of countries, focusing primarily on the European countries (Pérez-Morote *et al.*, 2020), Belgium (Kampen *et al.*, 2006), China (Chen *et al.*, 2021; Zhao & Hu, 2017), Norway (Christensen *et al.*, 2020), Turkey (Kurfalı *et al.*, 2017; Kurt & Çelikay, 2024), South Korea (Kim, 2010) and Japan (Christensen *et al.*, 2020; Kim, 2010). Despite the growing literature in this field, there are limited studies examining public service satisfaction and trust in government from the Malaysian perspective. These studies primarily examined the satisfaction with e-government applications and its correlation with trust in government, rather than the overall public service satisfaction (Baharon *et al.*, 2017; Shuib *et al.*, 2019; Yap & Ahmad, 2023). Similarly, the studies conducted by Manaf *et al.* (2023) and Nor Zaini and Kuppusamy (2018) focused on examining the correlation between public servant accountability and trust in government, without considering the people's satisfaction with the government's effectiveness in providing public services. Although Agus *et al.* (2007), Wahid *et al.* (2020), and Wahid *et al.* (2021) focused their research on public service satisfaction, they did not investigate its relationship with trust in government. Therefore, this study

aimed to examine the relationship between public service satisfaction and trust in government.

Furthermore, this study aimed to delve deeper into understanding taxpayer's behavior, particularly regarding their satisfaction with public services provided by the government during Malaysia's most critical times. The political instability in Malaysia began with the collapse of Barisan National as the ruling party for more than six decades in 2018 during the 14th General Election. Pakatan Harapan (PH) was then given a new mandate by most of the Malaysians, however, they managed to have only a short tenure of 22 months before its dissolution in February 2020. They were replaced by a new coalition Perikatan Nasional (PN) and political instability persisted throughout 2020 and into 2021, worsened by the COVID-19 pandemic. The frequent turnover of government administrations within a short period has eroded public trust in the government (Shukri, 2023). This government change has disrupted the implementation of policies and operations, leading to a disruption in the delivery of services to the public (Haroon, 2021). Therefore, this research might provide valuable insights into the impact of political instability and the global health crisis on public service satisfaction and public trust in government.

This study also focused only on self-employed taxpayers since they have greater opportunity to evade (Batrancea *et al.*, 2022; Kogler & Kirchler, 2020; Torregrosa-Hetland, 2020). The population of self-employed also appears to be growing after the hit of the COVID-19 pandemic (Schaper, 2020; Yap, 2021). Therefore, understanding self-employed tax compliance attitudes in relation to their public services satisfaction and trust in government particularly during a crisis seems to be timely in providing meaningful information to the government in dealing with them.

LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESIS

Tax Compliance

Researchers have provided numerous definitions of the term 'tax compliance'. It is divisible into multiple categories. In its most basic sense,

it may refer to a taxpayer's adherence to tax laws and regulations (James & Alley, 2004). Classical researchers, such as Andreoni *et al.* (1998) and Roth *et al.* (1989), as well as contemporary researchers, such as Abd Hamid *et al.* (2019) and Sebele-Mpofu (2020), indicated similar views. Apart from complying with tax laws and regulations, the studies of Abd Hamid *et al.* (2019); e Hassan *et al.* (2021), and Owusu *et al.* (2019) also defined tax compliance as individual actions in reporting, declaring income and making tax payments. Moreover, researchers expanded the definition by emphasizing that tax compliance occurs when taxpayers declare their income accurately and pay the correct amount of tax (e Hassan *et al.*, 2021; Tilahun, 2019). The definition was later refined to include accurate reporting and declaration of income and making correct tax payments by claiming appropriate deductions and reliefs (Ayuba *et al.*, 2016; Usman, 2018).

According to Jayawardane and Low (2016) and Tilahun (2019), tax compliance also alludes to punctuality during income reporting and tax return submission. This is because taxpayers have been given a deadline for submitting their tax forms, which they must adhere to. Otherwise, they may be deemed noncompliant with tax law. Additionally, researchers defined tax compliance as taxpayers' willingness to voluntarily pay taxes (Jayawardane & Low, 2016; Palil & Ahmad, 2011). It refers to the propensity of taxpayers to pay taxes without cheating, evading, or facing repercussions from the government if they are not tax-compliant (Singh, 2003). According to Andreoni *et al.* (1998), the term 'voluntary' in tax compliance definition is significant because it recognises a fundamental distinction in terms of compliance between tax paid without direct enforcement activity and tax paid as a consequence of it. However, Randlane (2016) and Tehulu and Dinberu (2014) argued that tax compliance can also be obtained through enforcement or coercion, because individuals will comply with tax regulations under coercion, and this is still considered tax compliance because they will be fined or punished otherwise. The primary goal for governments is to collect tax revenue for the country, regardless of the methods used to achieve this even though voluntary compliance is often the preferred attitude that governments expect from their citizens.

Numerous factors affecting tax compliance have been examined by previous researchers. Nevertheless, according to previous research, trust in government had the greatest influence on tax compliance (Güzel *et al.*,

2019; Koumpias *et al.*, 2020; Mebratu, 2024; Nyarkpoh, 2018). Engel *et al.* (2020) found that citizens who have trust in their government are willing to pay any amount of tax, even if they do not benefit materially from the tax paid. However, emotional reactions such as fear, anxiety, and uncertainty during a crisis might impact individuals' willingness to comply with tax obligations and their level of trust in government (Awwad *et al.*, 2023; Degerman *et al.*, 2020). This demonstrates that trust in government is crucial and closely related to tax compliance, which will be examined in greater depth in the following section.

Trust in Government

The term 'trust in government' refers to the degree to which individuals have confidence and belief in their national government (OECD, 2020). According to Chwyl (2021) and Tomankova (2019), trust in government is the alignment of the people's priorities with the actual functions of government. Similarly, Hitlin and Shutava (2022) and De Filippi *et al.* (2020), who defined trust in government as sustained confidence that the government will act and operate in accordance with the citizens' best interests. In other words, trust in government can be defined as the government's ability and capability to provide services and facilities that meet citizens' requirements (Beshi & Kaur, 2020; Mansoor, 2021; Mohdali & Pope, 2014). Kumagai and Iorio (2020) defined trust in government as the interaction between the government and the people, which is influenced by the government's authority to develop and implement specific policies and regulations.

According to Batrancea *et al.* (2019); Koumpias *et al.* (2020) and Jimenez and Iyer (2016), trust in government and tax compliance are mutually exclusive, and it has been demonstrated that a high level of trust in government is an important factor that should be emphasised to increase taxpayers' attitude towards taxes, commitment to the tax system, and tax payment. Previous studies by Appiah *et al.* (2024); Augustine and Enyi (2020); Chong and Arunachalam (2018); da Silva *et al.* (2019); Güzel *et al.* (2019); Koumpias *et al.* (2020); Mas'ud *et al.* (2021); Mebratu (2024); Mwesigye and Kijjambu (2024) and Mohd Ali (2013) have found that a higher degree of trust in government correlates with a greater likelihood of tax compliance. However, Mensah *et al.* (2020) and Taing and Chang

(2021) found that there is no statistically significant correlation between tax compliance and trust in government. In both situations, there are other factors, such as corruption in government (Mensah *et al.*, 2020) and social norms (Taing & Chang, 2021) that have a more robust effect on tax compliance than trust in government. As a result, the effect of trust in government may not be directly reflected in the tax compliance rate, resulting in an insignificant effect on the relationship. Table 1 demonstrates that tax compliance primarily reflects trust in government.

**Table 1: A Summary of Previous Research
on Trust in Government and Tax Compliance**

Author/s (Year)	Respondent/Country	Key Findings
Appiah *et al.* (2024)	SMEs/ Ghana	Trust in government significantly predicted voluntary tax compliance.
Mebratu (2024)	Individual taxpayers/ Ethiopia	Government trust significantly influenced tax compliance behavior. Improving trust in government is essential for enhancing voluntary tax compliance.
Mwesigye and Kijjambu (2024)	Individual taxpayers/ Mbarara City (Uganda)	Trust in government strongly impacted perceptions of tax fairness, which, in turn, influences tax compliance. Building taxpayer trust can improve compliance by fostering positive views of the tax system.
Alshira'h (2023)	Self-employed from retail industry/ Jordan	Statistical analysis revealed a significant positive correlation between trust in government and tax compliance.
Kogler *et al.* (2023)	Individual taxpayers from 44 countries/ regions	The findings indicated a positive correlation between trust in government and tax compliance in the efforts to prevent tax evasion.
Falsetta *et al.* (2023)	Individual taxpayers/ United States	The results indicated that participants considered trust in government to be a significant determinant in their willingness to adhere to the tax.
Batrancea *et al.* (2022)	Self-employed / from eleven post-communist and non-post-communist countries	The findings indicated that trust in government was the crucial determinant impacting individuals' inclination to adhere to tax responsibilities.
Mas'ud *et al.* (2021)	Individual taxpayers/ Africa	Trust in government significantly influenced tax compliance.
Taing and Chang (2021)	Individual taxpayers/ Cambodia	There was no statistically significant correlation between trust in government and tax compliance intent.
Augustine and Enyi (2020)	Individual taxpayers/ Nigeria	It was evident that trust in government had a significant relationship with taxpayers voluntarily paying taxes

Koumpias *et al.* (2020)	Individual taxpayers/ from 92 countries	Trust in government's implementation and delivery of public goods and services had a significantly greater impact on tax morale.
Mensah *et al.* (2020)	Self-employed (poultry farmer)/ Ghana	The relationship trust in government and tax payment was statistically insignificant.
da Silva *et al.* (2019)	Individual taxpayers/ Brazil	Trust in government led to more voluntary tax compliance.
Augustine and Rufus (2019)	Individual taxpayers/ Nigeria	The level of trust in government had a significant relationship with individuals' willingness to voluntarily comply with tax obligations.
Güzel *et al.* (2019)	Accounting professionals/ Turkey	There was a positive and statistically significant correlation exists between trust in government and tax compliance.
Chong and Arunachalam (2018)	Tertiary students, employed individuals, and self-employed taxpayers / Malaysia	Tax compliance was enforced by the influence of the element of trust in government.
Mohd Ali (2013)	Salaried and self-employed taxpayers / Malaysia	Tax compliance was strongly influenced by public trust in government.
Kastlunger *et al.* (2013)	Self-employed taxpayers and entrepreneurs / Italy	The study discovered empirical data indicating a positive correlation between trust in government and the willingness of individuals to comply with tax obligations voluntarily.
Kogler *et al.* (2013)	Students/ Austria, Hungary, Romania & Rusia	Individuals who are in situations characterized by a high level of trust in government are more likely to demonstrate voluntary compliance.

The contradictory empirical findings found in the previous studies above were conducted during the normal conditions. During the time of a crisis, citizens frequently turn to the government for leadership, direction, and assistance (Liu *et al.*, 2022). The manner in which the government responds, communicates, and addresses the crisis can have a substantial impact on levels of trust (Liu *et al.*, 2022; Zarei *et al.*, 2021). Similarly, perceptions of tax compliance can be influenced by the perceived accountability and transparency of government actions, particularly concerning crisis management and resource allocation (Nelson *et al.*, 2020). The findings could be the same or opposite, given that this study concentrates primarily on the self-employed. To examine the relationship between trust in government and tax compliance, this study proposed the following hypothesis:

H1: Trust in government has a significant effect on tax compliance among self-employed taxpayers during crises.

Public Service Satisfaction

Public service satisfaction can be described as citizens' perceptions of the quality of goods and services provided by government (Oludele *et al.*, 2012; Salim *et al.*, 2017). It also refers to the degree to which the people are satisfied with the government-provided services and facilities, such as health care, education, security, transportation, and infrastructure. The focus of public service is viewed as an opportunity to enhance confidence and trust in government, public administration, politicians, and governance (Gangl *et al.*, 2013). The contractual relationship between citizens and governments requires both parties to fulfil their respective obligations. Citizens pay taxes to ensure that the government has sufficient resources to cover all the country's development expenses.

Citizens' trust in government is contingent on what they receive, irrespective of the mechanism that produced the result. As stated by Christensen *et al.* (2020) and Taufiqurokhman *et al.* (2024), citizens who are satisfied with public services have a higher level of trust in government. According to Van de Walle (2003), building trust in government becomes challenging when public services fail to function properly. This is because effective public services are pivotal in fostering trust in government, and conversely, trust in government contributes to the efficacy of public services. Public service satisfaction, influenced by various factors, hinges on the extent to which services are provided and how well they meet the needs of citizens (OECD and Bank, 2019). The empirical evidence demonstrates that citizens express satisfaction with public services provided by the government, thereby bolstering their trust in government (Christensen *et al.*, 2020; Kim, 2010; Murtin *et al.*, 2018; Salim *et al.*, 2017). Consequently, a decline in public trust is frequently linked, at least in part, to a decline in citizen satisfaction. The summary of previous research on public service satisfaction and trust in government is presented in Table 2.

**Table 2: A Summary of Key Findings on Public Service
Satisfaction and Trust in Government**

Author/s (Year)	Respondent	Key Findings
Taufiqurokhman *et al.* (2024)	Individual taxpayers/ Indonesia	Public trust in government directly boosts satisfaction with public services.
Tanny and Zafarullah (2023)	Individual taxpayers/ Bangladesh	The results indicated that trust in government is contingent upon the degree of satisfaction with the performance of government services, which encompasses the effectiveness of service staff and the process involved in obtaining services.
OECD (2022)	50,000 individual taxpayers across 22 OECD countries	The level of public service satisfaction has a direct impact on the level of trust placed in the government and other public institutions, such as the civil service.
Naraidoo and Sobhee (2021)	400 individual taxpayers/ Mauritius	The findings indicated that residents' public service satisfaction is a crucial determinant of trust in the authorities. However, this study primarily emphasizes the evaluation of local government performance.
Christensen *et al.* (2020)	Individual taxpayers/ Norway and Japan	The primary conclusion is that trust in government is significantly correlated with public service satisfaction.
Murtin *et al.* (2018)	Individual taxpayers/ France, Germany, Italy, Korea, Slovenia and the United States	Overall public service satisfactions, and most particularly satisfaction with education, health care, childcare, welfare systems and perceived security, strongly correlate with trust in institutions.
Salim *et al.* (2017)	Individual taxpayers/ Yemen	There is a positive correlation between public service satisfaction and public trust in government.
Kim (2010)	Individual taxpayers/ Japan and South Korea	Significant correlations exist between the public service satisfaction and public's trust in government.
Kampen *et al.* (2006)	Individual taxpayers/ Belgium	A significant positive value of the overall satisfaction indicates that higher satisfaction leads to more trust. Public service satisfaction and trust in the corresponding public institution display high correlations.

As shown in the table above, previous research indicates a positive correlation between public service satisfaction and trust in government. However, some of the adjustments probably need to be made by the government during the crisis to accommodate the citizens' need such as the policy, allocation of resources and emergency measures, which might have an effect on the delivery of public services and the perceptions of citizens

(Lazarus *et al.*, 2020). This is because during this period, public expectations of the government may increase, particularly with regards to the provision of essential services, administration of public health, economic recovery, and social support (Zarei *et al.*, 2021). As citizens evaluate the government's capacity to satisfy their needs and adequately respond to the crisis, these elevated expectations can influence public service satisfaction and trust. In addition, since previous research evaluations have only examined the general population, this study concentrated specifically on self-employed taxpayers. This study examined how self-employed taxpayers view the government's response to their needs during the crisis, by assessing their level of satisfaction with the government's ability to address their concerns, adapt policies to the changing conditions, and effectively respond to the challenges presented by self-employed taxpayers. Therefore, the following hypothesis was proposed to examine the relationship between the said individuals' public service satisfaction and their trust in government:

H2: Public service satisfaction has a significant effect on trust in government among self-employed taxpayers during the crises.

Trust in Government Acts as a Mediator

Trust in government is frequently viewed as a mediator between various independent factors and their influence on tax compliance (Chong & Arunachalam, 2018; Mas'ud *et al.*, 2021). This indicates that individuals' tax compliance behaviours are influenced by their level of trust in the government, which may be influenced by their perceptions of government performance (Kogler *et al.,* 2023). The decision to consider trust in government as a mediator, rather than as an independent variable, is based on the concern that it may not accurately capture the intricate relationship between governance and citizen sentiments. This choice is made to focus on examining the cause-and-effect relationship of people's attitudes in the study (Lim *et al.*, 2016; Ng *et al.*, 2022; Paek & Hove, 2019). The impact between those who have trust in the government and their willingness to comply with the government's tax requirements can be explored. According to He and Ma (2021) and Kumagai and Iorio (2020), when citizens are aware of the government's endeavours to demonstrate its performance, their level of trust may be impacted. By emphasising the government's positive actions, it is possible to dispel taxpayers' misconceptions about public

services (Mohd Ali, 2013). Therefore, enhanced government performance will increase the public's trust and vice versa. Consequently, when citizens have trust in government, tax compliance increases.

Individuals are more inclined to pay taxes if they believe their money is being spent wisely, according to Dom *et al.* (2022). In actuality, individuals are willing to pay taxes regardless of whether they are informed of the precise value of public goods relative to the taxes they have paid (Mohdali & Pope, 2014). This is consistent with the findings of Artawan *et al.* (2020), who discovered that public service satisfaction increased tax compliance and nurtured trust. Nevertheless, this study aimed to see the role of trust in government as a mediator, particularly during the political instability in the country. Sudden changes in leadership, realignment of coalitions or political controversies can create uncertainty and doubt among citizens, leading to a decrease in trust (Schulz-Herzenberg, 2019). Furthermore, the ability of the government during COVID-19 to effectively navigate the crisis, provide accurate information, make sound policy decisions, and demonstrate competent leadership becomes crucial in shaping citizens' trust in government. The trust may fluctuate depending on how well governments are perceived to handle the crisis and mitigate its impact on public welfare. This study hypothesised, based on the literature review, that trust in government is a mediator, and the third hypothesis assumed:

H3: Trust in government mediates the relationship between public service satisfaction and tax compliance.

CONCEPTUAL FRAMEWORK

This study presents a comprehensive pathway connecting public service satisfaction with tax compliance, where trust in government plays a crucial role as a mediating factor, as shown in Figure 1. Public service satisfaction, which refers to individuals' satisfaction with the calibre and effectiveness of government-provided services, is regarded as an independent variable. According to this study, the degree of public service satisfaction has a direct impact on individuals' trust in their government. The government's trustworthiness serves as a mediator in the connection between public service satisfaction and compliance with tax obligations. When citizens develop

trust in their government through their public service satisfaction, this increased trust is anticipated to have a favourable impact on their inclination to adhere to tax legislation. The objective of this study paradigm was to uncover the intricate connections among these crucial factors, clarifying the mediating role of trust in government in determining the correlation between public service satisfaction and compliance with tax obligations.
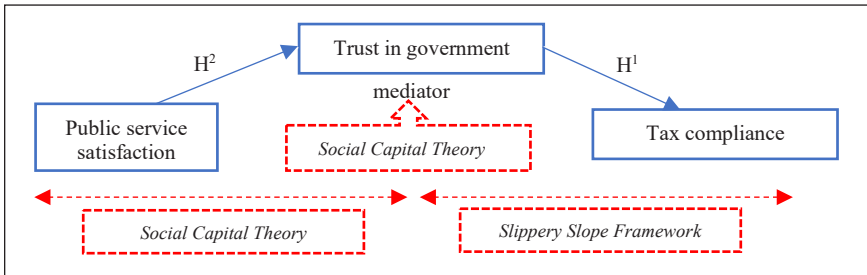

Figure 1: **Conceptual Framework**

This study utilized the social capital theory as a significant theoretical framework, providing an understanding of how public service satisfaction influences the attitudes, behaviors, and interactions of individuals in society with the government (Fukuyama, 2001; Hou & Zhu, 2020; Putnam, 1993, 1994), within the context of trust in government and tax compliance. The aim of this study was to clarify the social psychological mechanisms that underlie good governance and community collaboration by investigating how social capital promotes trust in government institutions and encourages compliance with tax regulations. Empirical evidence from studies conducted by Brewer (2003); Chenhall *et al.* (2010); Lee *et al.* (2020) and Ma *et al.* (2024) support the social capital model. This model shows that the performance of institutions (such as public service satisfaction) is influenced by the interaction and relationship between individuals, groups, and organizations within the community (such as trust in government).

Besides that, the application of the social capital theory can improve the understanding of the cause-and-effect relationships by analyzing the influence of trust in government as a mediating element (Portes, 2009; Swanson *et al.*, 2020). The Theory posits that trust plays a mediating role in the connection between public service satisfaction and compliance. It helps to understand how changes in this component impact people's trust in

government, subsequently affecting their propensity to adhere to regulations. This Theory simplifies the knowledge of how variables interact and provides a comprehensive understanding of the elements that influence compliance behavior. Similarly, previous studies such as Lim *et al.* (2016); Ng *et al.* (2022); Paek and Hove (2019) chose trust in the government as a mediator to explore the cause-and-effect relationship between various independent variables and the dependent variable.

The slippery slope framework was also employed in this study to examine the correlation between trust in government and tax compliance, specifically emphasizing how different levels of trust impact tax compliance. The Framework suggests that the interaction between trust and the government determines the level of obedience (Wahl *et al.*, 2010). High trust in the government leads citizens to willingly comply with tax rules and regulations, as they perceive efficient and fair use of their tax money. This increases the perceived credibility of the government and reinforces the sense of responsibility that citizens have towards their community. In contrast, a lack of trust can lead to decreased compliance because people may perceive the government as corrupt or ineffective, which they use as a reason to engage in tax evasion. This dynamic demonstrates a progressive transition towards increased adherence or disregard, depending on the reinforcement or weakening of trust. Prior research conducted by Aulia *et al.* (2022); da Silva *et al.* (2019); Kastlunger *et al.* (2013); Sarsadilla and Usman (2023) has confirmed that the concept that the slippery slope framework establishes trust in government as a crucial factor in determining tax compliance, hence influencing taxpayers to either exhibit greater compliance or otherwise.

METHODOLOGY

This study sought to comprehend the relationship between public service satisfaction, trust in government, and tax compliance. Questionnaires were used to collect data. The form contained both multiple-choice and rating scale inquiries. Multiple-choice question used to capture demographic information about participants, including age, gender, race, marital status, education, types of businesses operated, and income level. Meanwhile, rating scale assessed their levels of agreement with statements regarding public service satisfaction, trust in government, and tax compliance. Using

a series of rating scale inquiries, the participants' level of agreement with various assertions regarding public service satisfaction, trust in government, and tax compliance was determined. This survey covered five questions on public service satisfaction, thirteen questions about trust in government, and seven questions about tax compliance. On a six-point Likert scale, the test was designed to determine the level of agreement or disagreement among respondents (1: strongly disagree; 2: disagree; 3: somewhat disagree; 4: somewhat agree; 5: agree; 6: strongly agree). Using a six-point Likert scale was intended to prevent them from choosing a neutral response by default or evading the act of making a decision. This may enhance the accuracy of the data, generate more comprehensive data, and minimize uncertainty when analyzing the attitudes or perceptions of respondents (de Rezende & de Medeiros, 2022; Hyvärinen, 2015).

The variables of this study were adapted from relevant prior studies, namely public service satisfaction (Badri *et al.*, 2015; Kampen *et al.,* 2006), trust in government (Birškytė ,2014; Carter and Bélanger, 2005; Güzel *et al.,* 2019; Mohd Ali, 2013 and Torgler and Schaltegger, 2006) and tax compliance (Abd Hamid *et al.,*2019; Barone & Mocetti, 2011; Güzel *et al.*, 2019; Kirchler & Wahl, 2010 and Torgler, 2007). The questionnaire was drafted in English before being translated into Malay, the native language of Malaysians. Both versions were verified by language experts.

This study employed a multistage sampling strategy that included both random and snowball sampling. Random sampling is used to select a smaller group of individuals from a larger population, guaranteeing an equal chance of selection for each person in the population (Etikan & Bala, 2017; Obilor, 2023). This technique ensures the sample accurately represents the entire population, allowing the generalizations of the population from the sample data (Buchstaller & Khattab, 2013). Three distinct social media platforms that exclusively featured business groups were identified to represent the population of the study. The population of self-employed individuals who were registered with CCM at the beginning of data collection is 5,600,907 (CCM, 2020). To determine the appropriate sample size, Boomsma (1982) proposed a guideline, recommending a minimum sample size of 100 or 200. Cirillo and Barroso (2012); Sideridis *et al.* (2014); Wolf *et al.* (2013), further corroborated this suggestion, asserting that a sample size of at least 200 can be acceptable. Hence, this study aimed to achieve the sample size of at least 200 responses.

The survey link was distributed on these three platforms since early August 2020. After the first three months, the total count of responses received was only 108. The survey link was distributed again in those platforms, however in the next three months, the number of responses was only increased by 32 responses. The survey link was resent for the final round, which led to another 55 responses within another three months. As the final effort to achieve the recommended sample size, snowball sampling was employed to increase the number of responses because snowball sampling is commonly used to reach hidden respondents in the population (Browne, 2005). The link was then distributed to 15 individuals who had access to the target group, as suggested by Parker *et al.* (2019). As a result, a total of 85 responses were obtained and data collection ceased in July 2021. The total of responses received was 280. However, 25 respondents were excluded because they did not meet the requirement of at least three years of business experience which resulted in 255 usable responses for this study. Due to the nature of online data collection, tracking the exact total of questionnaires distributed is challenging (Wardropper *et al.*, 2021; Watermeyer *et al.*, 2021)**.** Therefore, determining the response rate of this study iwas rather impossible.

Data collected was anaylse using Partial Least Squares-Structural Equation Modeling (PLS-SEM) version 4.0. Various models, including the Measurement model used to evaluate the validity and reliability of the measurement and the Structural model used to investigate the significance and relationships between variables, were applied to the data analysis. Meanwhile, a 10,000-sample bootstrapping procedure was conducted to obtain clearer results for mediation analysis.

ANALYSIS AND RESULTS

Respondent Background

Out of 255 respondents in this study, there were 163 female respondents (64%) and 92 male respondents (36%). The respondents' ages ranged from 20 to 60 years, with an average age of 35. Given Malaysia's multicultural composition, the survey included 188 Malay respondents (74%), 46 Chinese respondents (18%), 20 Indian respondents (8%), and the remaining were other races (0.4%). The majority of the respondents were married with

children (45.5%). Most of the respondents held a bachelor's degree (108 people, or 42%), while others held a diploma, a master's degree, an SPM, or a PhD. A total of 192 respondents (75%) out of a total of 255 have registered their enterprises with the CCM. Almost half of the respondents, 123 (48.1%), operated an online business, and nearly half operated both online and offline platforms. In addition, 164 respondents (64.3% of the total) who earned between RM7,501 and RM10,000 per month had the highest total monthly income, but this number was still considered modest. Table 3 presents the demographic details of the survey respondents.

Table 3: Demographic details of the survey respondents

Details of respondents	N	%	Details of respondents	N	%
Gender			**Education**		
Male	92	36.1	SPM and below	23	9.0
Female	163	63.9	STPM/Certificate	10	3.9
			Diploma	70	27.5
Age			Bachelor's degree	108	42.4
20-29	80	31.4	Master's degree	42	16.5
30-39	106	41.6	Doctorate	2	0.8
40-49	55	21.6			
Above 50	14	5.5	**Type of Business**		
			Offline business	20	7.8
Race			Online business	123	48.2
Malay	188	73.7	Both	112	43.9
Chinese	46	18.0			
Indian	20	7.8	**Average Monthly Gross**		
Other	1	0.4	**Business Income**		
			Below RM5,000	7	2.7
Marital status			RM5,001 – RM7,500	36	14.1
Single	102	40.0	RM7,501 – RM10,000	164	64.3
Married without children	19	7.5	RM10,001 – RM12,500	23	9.0
Married with children	116	45.5	RM12,501 – RM15,000	22	8.6
Divorced/Separated	14	5.5	RM15,000 and above	3	1.2
Widow/Widower	4	1.6			

Descriptive Analysis

In this descriptive analysis, the mean and standard deviation for each questionnaire item was used to describe the fundamental characteristics. All of these analyses were conducted using version 28 of SPSS. The descriptive statistics results are outlined in Table 4 to Table 6.

Public Service Satisfaction

As shown in to Table 4, the respondents demonstrated a moderate level of satisfaction with the government's public service, as indicated by the overall mean score of 4.012. The government's provision of public services (PS1) had garnered a satisfaction rate of nearly 75% among respondents. However, the majority of individuals were content with a moderate level of tolerance for public service provided by the government (PS3) and public service policy formulated by the government (PS2). Approximately 60% of individuals expressed satisfaction with the quality of public services (PS4) and perceived government's actions as being in the best interest of citizens (PS5). However, there was a segment of the population that was dissatisfied with the government's quality of public services.

Table 4: Descriptive Analysis on Measures of Public Services Satisfaction

Measures	Code	Mean	Std. Deviation	Disagree	Agree
I am satisfied with public services provided by the government.	PS1	4.278	1.184	63 (24.7%)	192 (75.3%)
I am satisfied with the public service policy made by the government.	PS2	4.024	1.198	79 (31.0%)	176 (69.0%)
I am satisfied with the public service delivered by the government.	PS3	4.035	1.163	77 (30.2%)	178 (69.8%)
I am satisfied with the quality of the public services.	PS4	3.843	1.313	102 (40.0%)	153 (60.0%)
The government acts in the interest of citizens.	PS5	3.878	1.470	92 (36.1%)	163 (63.9%)
Total	PS	4.012	1.188	-	-

Trust in Government

Table 5 displays the means and standard deviations of perception scores about trust in government. When evaluating all thirteen assertions, the overall mean score of 3.650 indicated that, on average, the respondents had a somewhat disagreement with trust in government. This was because all the statements were scored below the value of 4.00. Merely 70% of the respondents acknowledged the government's competence in fulfilling its responsibilities proficiently (TIG1), whereas more than 50% expressed dissatisfaction with the government's effectiveness in carrying out its duties (TIG2), prudent utilization of public funds (TIG12), honesty (TIG13), and sincere engagement with citizens (TIG9).

Table 5: Descriptive Analysis on Measures of Trust in Government

Measures	Code	Mean	Std. Deviation	Disagree	Agree
The government is capable to perform its duties well.	TIG1	3.902	1.189	75 (29.4%)	180 (70.6%)
The government carries out its duties effectively.	TIG2	3.616	1.284	128 (50.2%)	127 (49.8%)
The government is skilful in managing its obligations towards the citizens.	TIG3	3.745	1.138	111 (43.5%)	144 (56.5%)
The government is an expert in handling citizens' issues.	TIG4	3.643	1.442	127 (49.8%)	128 (50.2%)
The government performs its responsibility very well.	TIG5	3.655	1.331	124 (48.6%)	131 (51.4%)
If citizens need help, the government will do its best to help them.	TIG6	3.729	1.522	121 (47.5%)	134 (52.5%)
The government acts in the interest of citizens.	TIG7	3.678	1.518	123 (48.2%)	132 (51.8%)
The government is highly concerned with the well-being of its citizens.	TIG8	3.824	1.251	107 (42.0%)	148 (58.0%)
The government approaches citizens in a sincere way.	TIG9	3.392	1.399	147 (57.6%)	108 (42.4%)
The government is trustworthy.	TIG10	3.475	1.236	132 (51.8%)	123 (48.2%)
The government keeps its commitments.	TIG11	3.584	1.322	130 (51.0%)	125 (49.0%)
The government spends public funds prudently.	TIG12	3.224	1.387	145 (56.9%)	110 (43.1%)
The government is honest	TIG13	3.227	1.548	139 (54.5%)	116 (45.5%)
Total	TIG	3.650	1.309	-	-

Tax Compliance

The mean score, which was significantly high at 4.850 as in Table 6, indicated that respondents largely agreed with the statement in terms of tax compliance. The respondents unanimously acknowledged their compliance with tax legislation, describing their sense of compulsion to do so (TC7). However, over 90% of the participants fulfilled their tax obligations to financially support the country (TC3), or at the very least, they willingly paid taxes as a means of contributing to the community's well-being (TC2). They expect that by paying taxes, they will have access to improved public amenities (TC1). What was perhaps more noteworthy was that over 70% of

the respondents indicated their willingness to pay taxes even in the absence of tax audits (TC6).

Table 6: Descriptive Analysis on Measures of Tax Compliance

Measures	Code	Mean	Std. Deviation	Disagree	Agree
If everyone paid the correct amount of tax, we would enjoy better public facilities.	TC1	5.020	0.988	23 (9.0%)	232 (91.0%)
I pay my taxes as required by the regulations because I like to contribute to everyone's good.	TC2	5.031	1.036	22 (8.6%)	233 (91.4%)
I pay taxes as required by the regulations to support the country.	TC3	5.059	0.850	2 (0.8%)	253 (99.2%)
I pay my taxes as required by the regulations because of a sense of responsibility.	TC4	4.671	1.138	38 (14.9%)	217 (85.1%)
I pay my taxes as required by the regulations even though I know that others do not do that.	TC5	4.902	0.922	32 (12.5%)	223 (87.5%)
I pay my taxes as required by the regulations even if tax audits did not exist.	TC6	4.106	1.326	76 (29.8%)	179 (70.2%)
I pay my taxes as required by the regulations because I feel forced to pay my taxes.	TC7	5.165	0.785	- (0.0%)	255 (100.0%)
Total	TC	4.850	1.099	-	-

Structural Equation Modelling

The initial test for Common Method Bias to test the full collinearity was conducted, as suggested by Kock (2015); Kock and Lynn (2012) and Kock (2017), since the data were collected from a single source. Before evaluating the structural model, it was necessary to perform this procedure to ensure that there are no collinearity issues. This procedure should be performed prior to evaluating the structural model to ensure there were no collinearity issues. The Variance Inflation Factor (VIF) value had to be determined, and the VIF value derived from the full collinearity test must be equal to or less than 3.3 (VIF ≤ 3.3) for the model to be considered free of common method bias (Kock, 2017). As shown in Table 7, all variables were regressed against common variables, and all VIF values were less than 3.3, indicating no unique source data bias.

Table 7: Full Collinearity Testing

	Public Service Satisfaction	Tax Compliance	Trust in Government
VIF	1.965	1.070	2.044

Measurement Model

The model was then evaluated in two stages: the Measurement Model evaluated the validity and reliability of the measurement, and the Structural Model assessed the developed hypothesis. Conforming to Hair *et al.* (2022) and Ramayah *et al.* (2018), convergent validity was investigated for the purpose of evaluating measurement items and constructs. This study assessed convergent validity by analysing loadings, average variance extracted (AVE), and composite reliability (CR) extracted (Hair *et al.*, 2019). Loading value had to exceed 0.5, while loading values below 0.5 were discarded. AVE had to be higher than 0.5, and CR had to be greater than 0.7. As shown in Table 8, AVE were all greater than 0.5 and CR were greater than 0.7, indicating that the measurement model had ample convergent validity (Hair *et al.*, 2019).

Table 8: Measurement Model

Variable	Items	Loadings	CR	AVE
Public Service Satisfaction	PS1	0.914	0.955	0.812
	PS2	0.938		
	PS3	0.958		
	PS4	0.945		
	PS5	0.730		
Tax Compliance	TC1	0.895	0.979	0.782
	TC2	0.919		
	TC3	0.933		
	TC4	0.704		
	TC5	0.860		
	TC7	0.617		
Trust in Government	TIG1	0.801	0.929	0.689
	TIG2	0.920		
	TIG3	0.915		
	TIG4	0.896		
	TIG5	0.827		
	TIG6	0.853		

TIG7	0.897
TIG8	0.852
TIG9	0.938
TIG10	0.931
TIG11	0.905
TIG12	0.842
TIG13	0.902

Note: TC6 was deleted due to low loading

In addition, the Heterotrait-Monotrait ratio (HTMT) criteria put forth by Henseler *et al.* (2015) and updated by Franke and Sarstedt (2019) served as the basis for testing discriminant validity. The HTMT value should be ≤ 0.85 for the stricter criteria and 0.90 for the loose criteria. As shown in Table 9, the HTMT values were all lower than the stricter criterion of ≤ 0.85; therefore, it was concluded that the respondents understood that all constructs were different. Taken together, these two validity tests showed that the measurement items were valid and reliable.

Table 9: Discriminant Validity (HTMT)

Variable	Public Service Satisfaction	Tax Compliance	Trust in Government
Public Service Satisfaction			
Tax Compliance	0.189		
Trust in Government	0.717	0.231	

Structural Model

To assess the normality of the data distribution, multivariate skewness and kurtosis tests were conducted, as recommended by Hair *et al.* (2022) and Cain *et al.* (2017). The results suggested that the obtained data followed a multivariate normal distribution, as indicated by Mardia's multivariate skewness ($\beta = 1.8461$, $p < 0.01$) and Mardia's multivariate kurtosis ($\beta = 12.0367$, $p < 0.01$). This study first investigated the significant impact of government trust on tax compliance. The relationship between trust in the government and tax compliance was positive and statistically significant ($\beta = 0.255$, $p < 0.001$), with a t-value of 5.118. The positive value of $\beta = 0.255$ indicated a positive orientation in the relationship between trust in the government and tax compliance. The p-value was less than 0.001, and the t-value of 5.118 indicating that both findings were highly statistically

significant. There was a very low probability that the observed effects were due to random chance. The confidence interval consists of two values: an upper bound (PCI UL) and a lower bound (PCI LL), and statistical significance exists if the range between these two values does not include zero (Andrei *et al.*, 2014; Young and Lewis, 1997). The result showed that the values of PCI LL (0.051) and PCI UL (0.387) did not pass through zero, indicating that trust in the government had a statistically significant effect on tax compliance. The R-squared value of 0.061 implied that trust in government explained 6.1% of tax compliance. There may be other factors that influenced tax compliance that justified the R-squared value for this model which was low. Furthermore, the effect size indicated the substantive significance of the variable, and the study found that the effect size between trust in the government and tax compliance was small. Despite the small effect size, trust in government was still considered as reliable predictor due to significant relationship with tax compliance the statistically significant (Cohen, 1988). Table 10 displays the results of the direct effects analysis of trust in the government on tax compliance, which generally supported Hypothesis H1.

Secondly, the significant effects of public service satisfaction on trust in government were also determined. The correlation between satisfaction with the public service and trust in government was positive and statistically significant ($\beta = 0.701$, $p < 0.001$), with a t-value of 23.966. The positive value of $\beta = 0.701$ indicated a positive orientation in the relationship between public service satisfaction and trust in the government. A p-value of 0.001 and a t-value of 23.966 indicated that both findings were highly statistically significant. The values of PCI LL (0.643) and PCI UL (0.744) did not equal zero, indicating that the relationship between public service satisfaction and trust in government was statistically significant. The R-squared value was calculated to be 0.489, indicating that public service satisfaction accounted for 48.9% of the variance, which could be strongly explained by trust in government. This indicated a moderate relationship between public service satisfaction and trust in the government. Moreover, the effect size indicated the substantive significance of the variable, as $f^2 = 0.956$ had a very large effect size, indicating that the independent variable had a substantial impact on the dependent variable (Cohen, 1988). The direct effects analysis of public service satisfaction on trust in government, as presented in Table 10, generally supported the H2 hypothesis.

Table 10: Hypothesis Testing Direct Effects

H	Relationship	Std Beta	Standard deviation	t-values	p-values	PCI LL	PCI UL	R^2	f^2	Result
H1	TIG → TC	0.255	0.050	5.118	0.000	0.051	0.387	0.061	0.042	S
H2	PSS → TIG	0.701	0.029	23.966	0.000	0.643	0.744	0.489	0.956	S

Note[1]: We use 95% confidence interval with a bootstrapping of 10,000
Note[2]: S = Supported

As suggested by Preacher and Hayes (2008) and Hayes and Preacher (2014), a bootstrapping procedure is used to test the mediation hypotheses by determining the indirect effect of public service satisfaction on tax compliance when trust is placed in the government as a mediator. Bootstrapping is a non-parametric resampling technique, which has been acknowledged as one of the most rigorous and effective methods for testing the mediating effect (Becker *et al.*, 2023; Hayes, 2009; Koopman *et al.*, 2015; Umrani *et al.*, 2022). The indirect effect ($\beta = 0.179$, p < 0.001) was significant with a t-value of 5.142, as determined by bootstrapping. The results of the mediation indicated that the relationship was positively mediated because it had a positive relationship between both the direct positive relationship between trust in government and tax compliance and the direct positive relationship between public service satisfaction and trust in government. In addition, according to Preacher and Hayes (2008), if boot PCI LL = 0.024 and PCI UL = 0.278 do not span a zero, then it is possible to conclude that significant mediation exists. In addition, the effect size indicated the substantive importance of the variable, as f2 = 0.0320 had a small effect size (Cohen, 1988). Consequently, the H3 hypothesis was generally supported, and the mediation effect was positively and statistically significant, as demonstrated in Table 11.

Table 11: Hypothesis Testing Indirect Effects (Mediation)

Hypothesis	Relationship	Std Beta	Standard deviation	t-values	p-values	PCI LL	PCI UL	f^2	Result
H3	PSS → TIG → TC	0.179	0.083	5.142	0.000	0.024	0.278	0.0320	S

Note[1]: We use 95% confidence interval with a bootstrapping of 10,000
Note[2]: S = Supported

DISCUSSIONS

This study examined tax compliance among self-employed taxpayers in Malaysia, which was influenced by public service satisfaction and trust in government as a mediator. The findings of this study indicated that self-employed demonstrated a high compliance with tax regulations. In times of crisis, it is reasonable to expect most individuals particularly those with the capacity to engage in tax evasion such as self-employed taxpayers to avoid paying taxes (Agbi, 2014; Engström *et al.*, 2023; Mohamad *et al.*, 2016). However, this study found the opposite, and the possible reason for this finding may be due to the nation-interest attitude and a genuine desire to help the government in its efforts to rebuild the economy and society that have been severely affected by the COVID-19 pandemic (Othman *et al.*, 2022). This result is in line with researches by Dorigo (2022) and Liekefett and Becker (2021), which contend that tax compliance in times of crisis is a crucial tool for supporting communities and the economy on the basis of solidarity.

However, the findings showed that self-employed people had a modest level of trust in the government, despite the government's efforts and immediate response to combat COVID-19. Despite the government has taken several actions to help people who are self-employed to keep afloat during COVID-19, the uncertainty of the ruling government with frequent rotations has probably led to the diminishing of trust in the government which is also evident in a study conducted by Shukri (2023). This is because frequent changes in government over a short period might also lead to the abandonment of service delivery and implementation of policies, and operations (Haroon, 2021), hence it is likely for the people to expect underperformance of the government. The COVID-19 epidemic has made matters worse, and the prolonged economic downturn and the government's trial-and-error approaches in handling the pandemic have only increased public annoyance (Ostwald, 2022). Although the government's actions during the COVID-19 pandemic may have contributed to the public's trust in the government (Lamsal & Gupta, 2022; Wahid *et al.*, 2021), their dissatisfaction and disappointment with unstable political conditions have been identified as contributing factors for the moderate effect of trust in government (Haroon, 2021; Ostwald, 2022; Shukri, 2023).

This study had also found a statistically significant relationship between self-employed taxpayers' tax compliance and their level of trust in the government throughout the crisis. The possible explanation for this may be due to high ability of tolerance between people and the government after they have seen the government's efforts in ensuring their well-being is taken care of (Bernama, 2021; Shin & Hyun, 2022). Similarly, findings from previous research conducted by Amah *et al.* (2021), Kristiawati *et al.* (2023), Othman *et al.* (2022) and Saptono and Khozen (2023) indicated that tax compliance can be obtained despite the huge challenges encountered. One of the possibilities for this tax compliance to be achieved is through tax relaxation and tax policy reforms that provide an opportunity to increase taxpayer compliance among the self-employed (Amah *et al.*, 2021). Tax relaxation such as the extension for tax filing and payment (Azzahra & Ramadhan, 2022) and tax policy reforms, which include tax incentives, tax relief, and tax administration services, encourage voluntary compliance in the midst of the pandemic (Khamis & Mastor, 2022). Furthermore, during a crisis (for example COVID-19), numerous taxpayers persisted in making payments with the expectation of receiving a tax refund. The money they spent on paying taxes will be reimbursed, giving them some cash flow or income during the uncertain times ahead (Othman *et al.*, 2022). At the same time, it gives them convenience and flexibility in carrying out their tax responsibilities (Amah *et al.*, 2021; Othman *et al.*, 2022).

This study further validated the crucial role of trust in government as a mediator between people's public service satisfaction and tax compliance. The consistency of these findings with previous studies conducted by Mas'ud *et al.* (2021) and Kogler *et al.* (2015), emphasizes a consistent recognition of the importance of trust in government in elucidating the complex relationship between public service satisfaction and tax compliance. Furthermore, the alignment of these findings with the conclusions made by Faizal *et al.* (2019) strengthens the comprehension of trust in government as a strong positive mediating influence on tax compliance behavior.

This study significantly contributes to the existing literature on public service satisfaction, trust in government, and tax compliance through the lens of taxation, whereas a large number of papers in this area fall into the public administration area of research (dos R. Correa *et al.*, 2022; Kampen *et al.*, 2006; Salim *et al.*, 2017). This study expands the knowledge of how

public service satisfaction affects tax compliance behavior by investigating the mediating function of trust in government. Consequently, it enriches the existing body of literature and provides valuable insights that transcend conventional disciplinary boundaries.

This study investigated the impact between trust in government and tax compliance, focusing solely on self-employed taxpayers, whereas previous research mainly focused on a general public perspective (Kogler *et al.*, 2023; Falsetta *et al.*, 2023; Mas'ud *et al.*, 2021; Taing & Chang, 2021). Even though the findings on public service satisfaction and trust in government appeared to be the same with prior studies such as Christensen *et al.*, 2020; Murtin *et al.*, 2018; Naraidoo & Sobhee, 2021; OECD, 2022; Salim *et al.*, 2017; Tanny & Zafarullah, 2023, this study has brought another perspective which focussed solely on self-employed taxpayers compared to previous studies that only covered individual taxpayers. The way public service satisfaction and trust in government are perceived might be different between individual taxpayers and self-employed taxpayers. Most individual taxpayers are probably prone to satisfaction with public services pertaining to education, healthcare, and infrastructure, but the satisfaction of self-employed taxpayers may be due to the government's approach to formulating policies and programmes that directly support their businesses, particularly during difficult times. This includes offering financial assistance, facilitating access to credit, providing regulatory flexibility, offering relevant resources, and creating a favourable environment for business innovation.

Based on the findings of this study, it is evident that public service satisfaction has a significant impact on trust in government, which in turn leads to an increase in tax compliance. Hence, prioritizing the attainment of a specific level of public service satisfaction among the populace should be the government's primary focus, as it serves as a two-pronged strategy. According to Li *et al.* (2022), the government and its citizens must establish an effective two-way communication and adopt a people-centered approach. This can be done via hassle-free services, a responsive government, and prompt service delivery, particularly in times of pandemic, and at the same time, paid or requested bribes should be avoided (Lamsal & Gupta, 2022). Therefore, in order to facilitate effective governance, Shagidaeva (2020) put forth a structure for the development of digital interaction with the public as a platform that establishes a direct and fast link between the

government and its citizens, particularly in the post-pandemic period. This is consistent with the recommendations made by Li *et al.* (2022), who suggested that technology integration be utilized as a platform to increase citizen satisfaction.

The limitation of this study lies in its cross-sectional design, capturing data only at a specific moment (2020 – 2021), hindering tracking of behavioral changes over time. Future research should consider longitudinal studies for a more comprehensive understanding of evolving attitudes. Such studies, spanning a significant timeframe, reveal insights into how people's perspectives on government shift, particularly crucial during periods of leadership changes. They enable comparisons of behaviour pre- and post-government transitions, shedding light on trust levels, conduct, and tax compliance. Longitudinal data proves crucial in analysing income changes, allowing clear comparisons and distinctions between longitudinal and cross-sectional findings (Bananuka *et al.*, 2019; Night and Bananuka, 2019; Alinaghi *et al.*, 2022; Creedy & Gemmell, 2019).

Another limitation is the approach employed for data gathering. Given the time constraints imposed by the COVID-19 outbreak and the government's movement control order from October 2020 to April 2021, the sole approach employed for this study was an online questionnaire survey. Even though online questionnaire surveys are both practical and cost-effective (Slater and Kiran, 2016), and respondents generally prefer electronic modes over traditional paper-and-pencil surveys (Davis *et al.*, 2012; Fanning & McAuley, 2014), it is possible for respondents to inaccurately represent the population or provide dishonest responses. Consequently, this method may introduce sampling bias and increase the risk of deception (Ball, 2019; Ward *et al.*, 2014) despite all diligent efforts made in this study to minimise such biases. In addition, it is noteworthy that older participants are less inclined to utilize the Internet or technical gadgets compared to younger participants (Correia *et al.*, 2019). Therefore, employing other appropriate methods such as traditional or telephone survey might help to gather data from targeted demographics or communities, reduce biases and dishonesty.

CONCLUSION

This study distinguishes itself within the existing scholarly landscape through its unique focus on the interplay between public service satisfaction, trust in government, and tax compliance in the Malaysian context. While extant research has explored these dynamics in diverse global settings, the distinctive socio-political landscape of Malaysia during the critical period from 2020 to 2022 offers a distinctive perspective for examining the effects of a political crisis alongside the ongoing COVID-19 pandemic. Malaysia distinguishes itself from other nations with its distinctive blend of political upheaval, marked by the dissolution of successive coalition governments and the resignations of prime ministers, alongside the formidable challenges posed by the global health crisis. The selection of Malaysia as the focal point for this investigation is deliberate. The aim is to unravel how these unique contextual factors have shaped and influenced public perceptions, trust, and compliance behaviours. The investigation specifically sought to understand how the government manages the serious health crisis, and strove to deal with the issue of economic turmoil resulting from the pandemic. while juggling with the perpetual political turmoil. This study explored a specific socio-political environment and provided new perspectives that go beyond existing frameworks. It enhances the understanding of the complex relationships between citizens' satisfaction, trust in government, and tax compliance in a unique and nuanced national setting. This study stands out from existing literature by not only concentrating on the distinctive Malaysian socio-political context but also by narrowing its focus to self-employed respondents. While numerous studies have explored the nexus between public service satisfaction, trust in government, and tax compliance, this research uniquely homes in on a specific demographic, self-employed taxpayers in Malaysia. The inclusion of this specific occupational group is intentional, recognizing the distinct challenges and dynamics faced by self-employed taxpayers within the broader societal context. This group often navigates unique economic landscapes, responsive to political and policy changes, thereby offering a nuanced perspective on how the confluence of political upheaval and the COVID-19 pandemic may differentially impact their public service satisfaction, trust in government, and subsequent tax compliance behaviours. Consequently, the inclusion of self-employed respondents in Malaysia adds a layer of specificity that distinguishes our study, contributing novel insights to the existing body of literature

and underscoring the importance of considering occupational nuances in understanding citizen-government interactions during periods of crisis and change.

ACKNOWLEDGMENT

REFERENCES

Abd Hamid, N., Ibrahim, N. A., Ibrahim, N. A., Ariffin, N., Taharin, R., & Jelani, F. A. (2019). Factors affecting tax compliance among Malaysian SMEs in e-commerce business. *International Journal of Asian Social Science, 9*(1), 74-85.

Agbi, S. (2014). The size of the tax evasion problems on self-employment income: an examination of effects of tax policies on compliance. *International Journal of Business and Management Review, 2*(3), 73-101.

Agus, A., Barker, S., & Kandampully, J. (2007). An exploratory study of service quality in the Malaysian public service sector. *International Journal of Quality and Reliability Management, 24*(2), 177-190.

Amah, N., Rustiarini, N. W., & Hatmawan, A. (2021). Tax compliance option during the pandemic: Moral, sanction, and tax relaxation (case study of Indonesian MSMEs taxpayers). *Review of Applied Socio-Economic Research, 22*(2), 21-36.

Andrei, A. L., Comer, K., & Koehler, M. (2014). An agent-based model of network effects on tax compliance and evasion. *Journal of Economic Psychology, 40*, 119-133.

Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax compliance. *Journal of Economic Literature, 36*(2), 818-860.

Appiah, T., Domeher, D., & Agana, J. A. (2024). Tax knowledge, trust in government, and voluntary tax compliance: insights from an emerging economy. *Sage Open, 14*(2). https://doi.org/10.1177/21582440241234757

Artawan, I. G. P., Widnyana, I. W., & Kusuma, I. G. A. T. (2020). The effect of service quality to build taxpayer trust and satisfaction on increasing taxpayer compliance in Gianyar regency. *International Journal of Contemporary Research and Review, 11*(9), 21868-21883.

Augustine, A. A., & Rufus, A. I. (2019). Government transparency moderated by trust in government and voluntary tax compliance behaviour in Nigeria. *International Journal of Economics, Commerce and Management, VII, 8*, 624-644.

Augustine, A. A., & Enyi, E. P. (2020). Control of corruption, trust in government, and voluntary tax compliance in South-West, Nigeria. *Management Studies, 8*(1), 84-97.

Aulia, S., Rosdiana, H., & Inayati, I. (2022). Trust, Power, and Tax Risk into the "Slippery Slope": A Corporate Tax Compliance Model. *Sustainability, 14*(22), 14670.

Awwad, M. S., Awwad, R. M., & Awwad, R. M. (2023). The role of trust in government in crisis management: Fear of COVID-19 and compliance with social distancing. *Journal of Contingencies and Crisis Management*.

Ayuba, A., Saad, N., & Ariffin, Z. Z. (2016). Perceived service orientation, economic factors, psychological factors and tax compliance: Evidence from Nigerian SMEs. *Malaysian Management Journal, 20*, 41-57.

Azzahra, M., & Ramadhan, M. R. (2022). Perbandingan Insentif Pajak Indonesia, Malaysia, dan Singapura dalam Kondisi Pandemi Covid-19. *InFestasi, 18*(1), 60-65.

Badri, M., Khaili, M., & Mansoori, R. (2015). Quality of Service, Expectation, Satisfaction and Trust in Public Institutions the Abu

Dhabi Citizen Satisfaction Survey. *Asian Journal of Poultry Science, 23*. https://doi.org/10.1080/02185377.2015.1055773

Baharon, B. M., Yap, C. S., Ashar, S. F. E., Hanafi, M. H. H. M., & Hazmi, M. S. R. M. (2017). Citizen satisfaction with e-government portals in Malaysia. *International Journal of Business and Information, 12*(3).

Ball, H. L. (2019). Conducting online surveys. *Journal of human lactation, 35*(3), 413-417.

Bananuka, J., Night, S., Ngoma, M., & Najjemba, G. M. (2019). Internet financial reporting adoption: Exploring the influence of board role performance and isomorphic forces. *Journal of Economics, Finance and Administrative Science*, *24*(48). 266-287.

Barone, G., & Mocetti, S. (2011). Tax morale and public spending inefficiency. *International Tax and Public Finance, 18*(6), 724-749.

Batrancea, L. M., Nichita, A., De Agostini, R., Batista Narcizo, F., Forte, D., de Paiva Neves Mamede, S., Roux-Cesar, A. M., Nedev, B., Vitek, L., Pántya, J., Salamzadeh, A., Nduka, E. K., Kudła, J., Kopyt, M., Pacheco, L., Maldonado, I., Isaga, N., Benk, S., and Budak, T. (2022). A self-employed taxpayer experimental study on trust, power, and tax compliance in eleven countries. *Financial Innovation, 8*(1), 96. https://doi.org/10.1186/s40854-022-00404-y

Batrancea, L., Nichita, A., Olsen, J., Kogler, C., Kirchler, E., Hoelzl, E., and and Zukauskas, S. (2019). Trust and power as determinants of tax compliance across 44 nations. *Journal of Economic Psychology, 74*, 102191.

Becker, J.-M., Cheah, J.-H., Gholamzade, R., Ringle, C. M., & Sarstedt, M. (2023). PLS-SEM's most wanted guidance. *International Journal of Contemporary Hospitality Management, 35*(1), 321-346.

Bernama. (2021). Treat differences as an advantage in dealing with economic, health crises - PM. *Astro Awani*.

Beshi, T. D., & Kaur, R. (2020). Public trust in local government: Explaining the role of good governance practices. *Public Organization Review, 20*, 337-350.

Besley, T. (2020). State capacity, reciprocity, and the social contract. *Econometrica, 88*(4), 1307-1335.

Birškytė, L. (2014). The impact of trust in government on tax paying behavior of nonfarm sole proprietors. *Analele Ştiinţifice ale Universităţii» Alexandru Ioan Cuza «din Iaşi. Ştiinţe economice, 61*(1), 1-15.

Boomsma, A. (1982). Systems under indirect observation: Causality, structure, prediction. *The robustness of Lisrel Against Small Sample Sizes in Factor Analysis Models*, 149-173.

Bratton, M., & Gyimah-Boadi, E. (2016). Do trustworthy institutions matter for development? Corruption, trust and government performance in Africa. *Afrobarometer Round 6, New data from 36 African Countries, 112*, 1-17.

Brewer, G. A. (2003). Building social capital: Civic attitudes and behavior of public servants. *Journal of Public Administration Research and Theory, 13*(1), 5-26.

Browne, K. (2005). Snowball sampling: using social networks to research non-heterosexual women. *International Journal of Social Research Methodology, 8*(1), 47-60.

Buchstaller, I., & Khattab, G. (2013). Population samples. *Research methods in linguistics*, 74-95.

Cain, M. K., Zhang, Z., & Yuan, K.-H. (2017). Univariate and multivariate skewness and kurtosis for measuring nonnormality: Prevalence, influence and estimation. *Behavior Research Methods, 49*, 1716-1735.

Carter, L., & Bélanger, F. (2005). The utilization of e-government services: citizen trust, innovation and acceptance factors. *Information Systems Journal, 15*(1), 5-25.

Carvalho, D., & Pacheco, L. M. (2014). Tax compliance, corruption and deterrence: An application of the slippery model.

Cendekiawan, M., Suci, S. N., & Qadri, R. A. (2024). Beyond Trisambodo Scandal: How Taxpayers' Perception and Knowledge Influence Their Compliance. *Educoretax, 4*(3), 350-364. https://doi.org/10.54957/educoretax.v4i3.748

Chen, T., Guo, W., Gao, X., & Liang, Z. (2021). AI-based self-service technology in public service delivery: User experience and influencing factors. *Government Information Quarterly, 38*(4), 101520.

Chenhall, R. H., Hall, M., & Smith, D. (2010). Social capital and management control systems: A study of a non-government organization. *Accounting, Organizations and Society, 35*(8), 737-756.

Chong, K. R., & Arunachalam, M. (2018). Determinants of Enforced Tax Compliance: Empirical Evidence from Malaysia. In *Advances in Taxation,* 25, 147-172.

Christensen, T., Yamamoto, K., & Aoyagi, S. (2020). Trust in local government: Service satisfaction, culture, and demography. *Administration and Society, 52*(8), 1268-1296.

Chwyl, R. (2021). Tax Compliance: How Trust in Government Can Increase Federal Tax Revenues. *Master Dissertation, University of Calgary.*

Cirillo, M. A., & Barroso, L. P. (2012). Robust regression estimates in the prediction of latent variables in structural equation models. *Journal of Modern Applied Statistical Methods, 11*(1), 4.

Cohen, J. (1988). Statistical power analysis for the behavioral 698 sciences. *Statistical Power Analysis for the Behavioral Sciences, 2*, 495.

Correia, G. H. d. A., Looff, E., van Cranenburgh, S., Snelder, M., and van Arem, B. (2019). On the impact of vehicle automation on the value of travel time while performing work and leisure activities in a car: Theoretical insights and results from a stated preference survey. *Transportation Research Part A: Policy and Practice, 119*, 359-382.

Creedy, J., & Gemmell, N. (2019). Income inequality in New Zealand: Why conventional estimates are misleading. *Agenda: A Journal of Policy Analysis and Reform, 26*(1), 5-22.

da Silva, F. P., Guerreiro, R., & Flores, E. (2019). Voluntary versus enforced tax compliance: The slippery slope framework in the Brazilian context. *International Review of Economics, 66*, 147-180.

Davis, S. K., Thompson, J. L., & Schweizer, S. E. (2012). Innovations in on-site survey administration: Using an iPad interface at National Wildlife Refuges and National Parks. *Human Dimensions of Wildlife, 17*(4), 282-294.

Degerman, D., Flinders, M., & Johnson, M. T. (2020). In defence of fear: COVID-19, crises and democracy. *Critical Review of International Social and Political Philosophy*, 1-22.

Djayasinga, M., & Prasetyo, T. J. (2019). The effect of government effectiveness, rule of law and control of corruption toward tax obedience. *Religación: Revista De Ciencias Sociales Y Humanidades, 4*(16), 136-143.

Dom, R., Custers, A., Davenport, S., & Prichard, W. (2022). *Innovations in Tax Compliance: Building Trust, Navigating Politics, and Tailoring Reform*.

Dorigo, S. (2022). Il dovere fiscale tra crisi economica ed emergenza pandemica: c'è spazio per la solidarietà? *La Nuova Giuridica, 1*(1), 60-85.

dos R. Correa, W. A., Iwama, G. Y., Gomes, M. M., Pedrosa, G. V., Silva, W. C., & da C. Figueiredo, R. M. (2022). Evaluating the Impact of Trust in Government on Public service satisfactions. International Conference on Electronic Government,

e Hassan, I., Naeem, A., & Gulzar, S. (2021). Voluntary tax compliance behavior of individual taxpayers in Pakistan. *Financial Innovation, 7*(1), 21. https://doi.org/10.1186/s40854-021-00234-4

Engel, C., Mittone, L., & Morreale, A. (2020). Tax morale and fairness in conflict an experiment. *Journal of Economic Psychology, 81*, 102314. https://doi.org/https://doi.org/10.1016/j.joep.2020.102314

Engström, P., Hagen, J., & Johansson, E. (2023). Estimating tax noncompliance among the self-employed—evidence from pleasure boat registers. *Small Business Economics*, 1-25.

Etikan, I., & Bala, K. (2017). Sampling and sampling methods. *Biometrics & Biostatistics International Journal, 5*(6), 00149.

Faizal, S. M., Palil, M. R., Maelah, R., & Ramli, R. (2019). The Mediating Effect of Power and Trust in the Relationship between Procedural Justice and Tax Compliance. *Asian Journal of Accounting and Governance, 11*.

Falsetta, D., Schafer, J. K., & Tsakumis, G. T. (2023). How government spending impacts tax compliance. *Journal of Business Ethics*, 1-18.

Fanning, J., & McAuley, E. (2014). A comparison of tablet computer and paper-based questionnaires in healthy aging research. *JMIR research protocols, 3*(3), e3291.

Franke, G., & Sarstedt, M. (2019). Heuristics versus statistics in discriminant validity testing: a comparison of four procedures. *Internet Research*.

Fukuyama, F. (2001). Social capital, civil society and development. *Third World Quarterly, 22*(1), 7-20.

Gangl, K., Muehlbacher, S., de Groot, M., Goslinga, S., Hofmann, E., Kogler, C., Antonides, G., & Kirchler, E. (2013). "How can I help you?" Perceived service orientation of tax authorities and tax compliance. *FinanzArchiv/Public Finance Analysis*, 487-510.

Güzel, S. A., Özer, G., & Özcan, M. (2019). The effect of the variables of tax justice perception and trust in government on tax compliance: The case of Turkey. *Journal of Behavioral and Experimental Economics, 78*, 80-86.

Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. *European Business Review*, 31(1), 2-24.

Hair, J., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2022). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*. https://doi.org/10.1007/978-3-030-80519-7

Haroon, R. (2021). People are having trust issues with governments. *New Straits Times*.

Hayes, A. F. (2009). Beyond Baron and Kenny: Statistical mediation analysis in the new millennium. *Communication monographs, 76*(4), 408-420.

Hayes, A. F., & Preacher, K. J. (2014). Statistical mediation analysis with a multicategorical independent variable. *British journal of mathematical and statistical psychology, 67*(3), 451-470.

He, A. J., & Ma, L. (2021). Citizen participation, perceived public service performance, and trust in government: Evidence from health policy reforms in Hong Kong. *Public Performance and Management Review, 44*(3), 471-493.

Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the academy of marketing science, 43*, 115-135.

Hitlin, P., & Shutava, N. (2022). Trust in government: A Close Look at Public Perceptions of the Federal Government and its Employees. *Partnership for Public Service*. 1-30.

Hou, J. Z., & Zhu, Y. (2020). Social capital, guanxi and political influence in Chinese government relations. *Public Relations Review, 46*(1), 101885.

Hyvärinen, M. (2015). Methodological questions in lighting acceptance and preference studies. Chapter 3 - Studying acceptance and preference. Aalto University publication series. Doctoral Dissertations 15/2015.

James, S., & Alley, C. (2004). Tax compliance, self-assessment and tax administration. *Journal of Financial and Management in Public Services, 2*, 27-42.

Jayawardane, D., & Low, K. (2016). Taxpayer attitude and tax compliance decision in Sri Lanka. *International Journal of Arts and Commerce, 5*(2), 124.

Jimenez, P., & Iyer, G. S. (2016). Tax compliance in a social setting: The influence of social norms, trust in government, and perceived fairness on taxpayer compliance. *Advances in accounting, 34*, 17-26.

Kadet, J. M., & Koontz, D. L. (2018). Letter from Jeffery M. Kadet and David L. Koontz to the Internal Revenue Serv.(June 5, 2018) on Notice 2018-43, 2018-2019 Priority Guidance Plan Regulatory and Ruling Guidance Concerning Various International Tax Issues.

Kampen, J. K., De Walle, S. V., & Bouckaert, G. (2006). Assessing the relation between public service satisfaction delivery and trust in Government. The impact of the predisposition of citizens toward Government on evalutations of its performance. *Public Performance and Management Review, 29*(4), 387-404.

Kastlunger, B., Lozza, E., Kirchler, E., & Schabmann, A. (2013). Powerful authorities and trusting citizens: The Slippery Slope Framework and tax compliance in Italy. *Journal of Economic Psychology, 34*, 36-45.

Khamis, I. H., & Mastor, N. H. (2022). The Relationship of Trust in Authority, Procedural Fairness, and Tax Policy Reform on Voluntary Compliance during the Covid-19 Pandemic in Malaysia. *International Journal of Academic Research in Business and Social Sciences, 12*(7), 845-856.

Kim, S. (2010). Public trust in government in Japan and South Korea: Does the rise of critical citizens matter? *Public Administration Review, 70*(5), 801-810.

Kim, S., Rho, E., & Teo, Y. X. J. (2024). Citizen satisfaction research in public administration: a systematic literature review and future research

agenda. *The American Review of Public Administration, 54*(5), 460-485. https://doi.org/10.1177/02750740241237477

Kiow, T. S., Salleh, M. F. M., & Kassim, A. A. B. M. (2017). The determinants of individual taxpayers' tax compliance behaviour in peninsular Malaysia. *International Business and Accounting Research Journal, 1*(1), 26-43.

Kirchler, E., & Wahl, I. (2010). Tax compliance inventory TAX-I: Designing an inventory for surveys of tax compliance. *Journal of Economic Psychology, 31*(3), 331-346.

Kock, N. (2015). Common method bias in PLS-SEM: A full collinearity assessment approach. *International Journal of e-Collaboration (ijec), 11*(4), 1-10.

Kock, N. (2017). Common Method Bias: A Full Collinearity Assessment Method for PLS-SEM. In H. Latan and R. Noonan (Eds.), *Partial Least Squares Path Modeling: Basic Concepts, Methodological Issues and Applications* (pp. 245-257). Springer International Publishing. https://doi.org/10.1007/978-3-319-64069-3_11

Kock, N., & Lynn, G. (2012). Lateral collinearity and misleading results in variance-based SEM: An illustration and recommendations. *Journal of the Association for information Systems, 13*(7).

Kogler, C., & Kirchler, E. (2020). Taxpayers' subjective concepts of taxes, tax evasion, and tax avoidance. *Ethics and Taxation*, 191-205.

Kogler, C., Batrancea, L., Nichita, A., Pantya, J., Belianin, A., & Kirchler, E. (2013). Trust and power as determinants of tax compliance: Testing the assumptions of the slippery slope framework in Austria, Hungary, Romania and Russia. *Journal of Economic Psychology, 34*, 169-180.

Kogler, C., Muehlbacher, S., & Kirchler, E. (2015). Testing the "slippery slope framework" among self-employed taxpayers. *Economics of Governance, 16*, 125-142.

Kogler, C., Olsen, J., Kirchler, E., Batrancea, L. M., & Nichita, A. (2023). Perceptions of trust and power are associated with tax compliance: A cross-cultural study. *Economic and Political Studies, 11*(3), 365-381.

Koopman, J., Howe, M., Hollenbeck, J. R., & Sin, H.-P. (2015). Small sample mediation testing: misplaced confidence in bootstrapped confidence intervals. *Journal of Applied Psychology, 100*(1), 194.

Koumpias, A. M., Leonardo, G., and Martinez-Vazquez, J. (2020). Trust in government institutions and tax morale. *International Center for Public Policy Working Paper 20-01*.

Kristiawati, E., Sari, W., Afif, A., Jaurino, J., Risal, R., & Febriati, F. (2023). The Impact Of Pandemic On Tax-Paying Compliance. *Journal of Accounting and Taxation, 3*(1), 54-64.

Kumagai, S., & Iorio, F. (2020). Building trust in government through citizen engagement. World Bank Group. *Public Disclosure Authorized*, 1-38.

Kurfalı, M., Arifoğlu, A., Tokdemir, G., & Paçin, Y. (2017). Adoption of e-government services in Turkey. *Computers in Human Behavior*, 66, 168-178.

Kurt, M. & Çelikay, F. (2024). The relationships between political-economic typology and public service satisfaction: An empirical evidence from Türkiye. *Transforming Government: People, Process and Policy, 18*(1), 157-173. https://doi.org/10.1108/tg-09-2023-0135

Lachheb, H., Bouthanoute, R., & Bendriouch, M. (2016). For A Local Tax System Dedicated To Sustainable Development Incorporating Governance, Transparency And Innovation. *International Journal Of Economics And Finance, 8*(5), 1916-1971.

Lamsal, B. P., & Gupta, A. K. (2022). Citizen public service satisfaction: What factors drive? *Policy and Governance Review, 6*(1), 78-89.

Lazarus, J. V., Ratzan, S., Palayew, A., Billari, F. C., Binagwaho, A., Kimball, S., Larson, H. J., Melegaro, A., Rabin, K., & White, T. M.

(2020). COVID-SCORE: A global survey to assess public perceptions of government responses to COVID-19 (COVID-SCORE-10). *Plos one, 15*(10), e0240011.

Lee, H. J., Kim, M. Y., Park, S. M., & Robertson, P. J. (2020). Public Service Motivation and Innovation in the Korean and Chinese Public Sectors: Exploring the Role of Confucian Values and Social Capital. *International Public Management Journal, 23*(4), 496-534. https://doi.org/10.1080/10967494.2019.1639570

Li, Z., Wu, J., Desouza, K. C., & Chen, Z. (2022). How to satisfy dissatisfied citizens with urban public services? The case from Nanjing, China. *Urban Research and Practice, 15*(3), 464-471.

Liekefett, L., & Becker, J. (2021). Compliance with governmental restrictions during the coronavirus pandemic: A matter of personal self-protection or solidarity with people in risk groups? *British Journal of Social Psychology, 60*(3), 924-946.

Lim, D.-H., Oh, J.-M., & Kwon, G.H. (2016). Mediating effects of public trust in government on national competitiveness: Evidence from Asian countries. *International Review of Public Administration*, *21*(2), 125-146. https://doi.org/10.1080/12294659.2016.1189196

Liu, J., Shahab, Y., & Hoque, H. (2022). Government response measures and public trust during the COVID-19 pandemic: Evidence from around the world. *British Journal of Management, 33*(2), 571-602.

Ma, Y., Ma, B., Yu, L., Ma, M., & Dong, Y. (2024). Perceived social fairness and trust in government serially mediate the effect of governance quality on subjective well-being. *Scientific Reports*, *14*(1), 15905.

Manaf, H. A., Mohamed, A. M., & Harvey, W. S. (2023). Citizen Perceptions and Public Servant Accountability of Local Government Service Delivery in Malaysia. *International Journal of Public Administration, 46*(12), 823-832.

Mansoor, M. (2021). Citizens' trust in government as a function of good governance and government agency's provision of quality information

on social media during COVID-19. *Government Information Quarterly, 38*(4), 101597.

Mascagni, G. (2018). From the lab to the field: A review of tax experiments. *Journal of Economic Surveys, 32*(2), 273-301.

Mas'ud, A., Alkali, Y. M., & Aliyu, A. A. (2021). Mediating role of trust in the relationship between public governance quality and tax compliance: An African cross-sectional analysis. *Bussecon Review of Social Sciences (2687-2285), 3*(4), 11-22.

Matarirano, O., Makina, D., & Chiloane-Tsoka, G. E. (2019). Tax compliance costs and small business performance: Evidence from the South African construction industry. *South African Journal of Business Management, 50*(1), 1-9.

Mebratu, A.A. (2024). The Theoretical Foundations of Voluntary Tax Compliance: Ordinary Logit Regression Model Application, 25 February 2024, PREPRINT (Version 1) available at *Research Square* [https://doi.org/10.21203/rs.3.rs-3980884/v1].

Mebratu, A. A. (2024). Theoretical foundations of voluntary tax compliance: Evidence from a developing country. *Humanities and Social Sciences Communications*, *11*(1), 1-8.

Mensah, N. O., Amrago, E. C., Asare, J. K., Tutu, F. O., & Donkor, A. (2020). Poultry farmers willingness to pay for agricultural tax: evidence from the Bono region, Ghana. *World Journal of Entrepreneurship, Management and Sustainable Development, 17*(2), 290-306.

Mohamad, A., Zakaria, M. H., & Hamid, Z. (2016). Cash economy: Tax evasion amongst SMEs in Malaysia. *Journal of Financial Crime, 23*(4), 974-986.

Mohd Ali, N. R. (2013). The influence of religiosity on tax compliance in Malaysia. PhD Dissertation. Curtin University.

Mohdali, R., & Pope, J. (2014). The influence of religiosity on taxpayers' compliance attitudes: Empirical evidence from a mixed-methods study

in Malaysia. *Accounting Research Journal, 27*(1), 71-91. https://doi. org/DOI: 10.1108/ARJ-08-2013-0061.

Murni, M., Ma'ruf, J. J., Utami, S., & Chan, S. (2024). Analysis of political communication, political leadership in political parties, political costs, government support for public trust in Aceh province. *Journal of Law and Sustainable Development, 12*(3), e1569. https://doi.org/10.55908/ sdgs.v12i3.1569.

Murphy, K., Williamson, H., Sargeant, E., & McCarthy, M. (2020). Why people comply with COVID-19 social distancing restrictions: Self-interest or duty? *Australian and New Zealand Journal of Criminology, 53*(4), 477-496.

Murtin, F., Fleischer, L., Siegerink, V., Aassve, A., Algan, Y., Boarini, R., Gonzalez, S., Grimalda, G., Vallve, R. H., Kim, S., Lee, D., Lonti, Z., Putterman, L., Schmidt, U., & Smith, C. (2018). *Trust and its Determinants: Evidence from the Trustlab Experiment* 16th Conference of the International Association of Official Statisticians (IAOS), OECD Headquarters, Paris, France.

Mwesigye, B., & Kijjambu, F. N. (2024). The mediating effect of taxpayer perception in the relationship between tax education and income tax filing compliance among small taxpayers in Mbarara City. *International Journal of Entrepreneurship, 7*(2), 1-17. https://doi.org/10.47672/ ije.1897.

Naraidoo, S., & Sobhee, S. K. (2021, 2021/08/01). Citizens' Perceptions of Local Government Services and Their Trust in Local Authorities: Implications for Local Government in Mauritius. Margin: *The Journal of Applied Economic Research*, 15(3), 353-386. https://doi. org/10.1177/09738010211010515.

Nelson, L. M., Simard, J. F., Oluyomi, A., Nava, V., Rosas, L. G., Bondy, M., & Linos, E. (2020). US Public Concerns About the COVID-19 Pandemic From Results of a Survey Given via Social Media. *JAMA Internal Medicine, 180*(7), 1020-1022. https://doi.org/10.1001/ jamainternmed.2020.1369.

Ng, J. W. J., Vaithilingam, S., Lee, G. H., & Rangel, G. J. (2022). Life satisfaction and incumbent voting: Examining the mediating effect of trust in Government. *Journal of Happiness Studies, 23*(6), 2947-2967.

Nichita, A., Batrancea, L., Marcel Pop, C., Batrancea, I., Morar, I. D., Masca, E., Roux-Cesar, A. M., Forte, D., Formigoni, H., & da Silva, A. A. (2019). We learn not for school but for life: Empirical evidence of the impact of tax literacy on tax compliance. *Eastern European Economics, 57*(5), 397-429.

Night, S., & Bananuka, J. (2019). The mediating role of adoption of an electronic tax system in the relationship between attitude towards electronic tax system and tax compliance. *Journal of Economics, Finance and Administrative Science, 25*. https://doi.org/10.1108/JEFAS-07-2018-0066

Nor Zaini, Z. A., & Kuppusamy, S. (2018). Accountability and public trust in local government services Polish Journal of Management Studies, 15(2), 152-161. https://doi.org/DOI:10.17512/pjms.2017.15.2.14

Nyarkpoh, M. (2018). Trust in Government and Tax Compliance: An Empirical Evidence from Ghana. PhD Dissertation. University Of Ghana.

Obilor, E. I. (2023). Convenience and purposive sampling techniques: Are they the same. *International Journal of Innovative Social & Science Education Research, 11*(1), 1-7.

OECD, & Bank, A. D. (2019). Government at a Glance Southeast Asia 2019. https://doi.org/doi:https://doi.org/10.1787/9789264305915-en

OECD. (2020). Trust in government. https://doi.org/doi:https://doi.org/10.1787/1de9675e-en

OECD. (2022). Governments seen as reliable post-pandemic but giving citizens greater voice is critical to strengthening trust, says OECD. https://rb.gy/v2z0p

Ogembo, D. (2020). Taxation of self-employed professionals in Africa: three lessons from a Kenyan case study. *Ogembo, D.," Taxation of Self-Employed Professionals in Africa: Three Lessons from a Kenyan Case Study"[2020](Institute of Development Studies) ICTD African Tax Administration Working Paper Series, WP, 17.*

Olsen, J., Kasper, M., Kogler, C., Muehlbacher, S., & Kirchler, E. (2019). Mental accounting of income tax and value added tax among self-employed business owners. *Journal of Economic Psychology, 70*, 125-139. https://doi.org/https://doi.org/10.1016/j.joep.2018.12.007

Ostwald, K. (2022). Malaysia in 2021: Pandemic, Emergency, and Reprieve. *Asian Survey*, 62(1), 83-92. https://doi.org/10.1525/as.2022.62.1.08

Othman, R. D., Ismail, Z., Sapari, A., & Bakar, S. A. N. A. (2022). The Impact of Covid-19 on Tax Compliance Behaviour Among Malaysian Taxpayers. *JEJAK, 15*(2), 11-21.

Owusu, G. M. Y., Bekoe, R. A., Otchere, S., & Effah, N. A. A. (2019). Determinants of tax compliance attitude. *Global Encyclopedia of Public Administration, Public Policy, and Governance*, 1-8.

Paek, H. J., & Hove, T. (2019). Mediating and moderating roles of trust in government in effective risk rumor management: A test case of radiation-contaminated seafood in South Korea. *Risk Analysis, 39*(12), 2653-2667.

Palil, M. R., & Ahmad, F. M. (2011). Factors affecting tax compliance behaviour in self assessment system. *African journal of business management, 5*(33), 12864-12872.

Parker, C., Scott, S., & Geddes, A. (2019). Snowball sampling. *SAGE research methods foundations*.

Pérez-Morote, R., Pontones-Rosa, C., & Núñez-Chicharro, M. (2020). The effects of e-government evaluation, trust and the digital divide in the levels of e-government use in European countries. Technological Forecasting and Social Change, 154, 119973. https://doi.org/https://doi.org/10.1016/j.techfore.2020.119973

Portes, A. (2009). Social capital: Its origins and applications in modern sociology. *Knowledge and social capital*, 43-67.

Preacher, K. J., & Hayes, A. F. (2008). Asymptotic and resampling strategies for assessing and comparing indirect effects in multiple mediator models. *Behavior research methods, 40*(3), 879-891.

Putnam, R. D. (1993). The prosperous community. *The American prospect, 4*(13), 35-42.

Putnam, R. D. (1994). Social capital and public affairs. *Bulletin of the American Academy of Arts and Sciences*, 5-19.

Radzi, N. Z. M., & Ariffin, Z. Z. (2018). A proposed model of guilt minimization influence towards intention of tax non-compliance among SME owners. *International Journal of Accounting, 3*(8), 13-21.

Ramayah, T., Cheah, J., Chuah, F., Ting, H., & Memon, M. A. (2018). Partial least squares structural equation modeling (PLS-SEM) using smartPLS 3.0. *An updated guide and practical guide to statistical analysis*.

Randlane, K. (2016). Tax compliance as a system: Mapping the field. *International Journal of Public Administration 39*(7), 515-525.

Roth, J. A., Scholz, J. T., & Witte, A. D. (1989). Taxpayer Compliance, Volume 1: An Agenda for Research.

Sahebe, A. (2020). The Impact of Corruption on Tax Revenues, Tax Compliances and Economic Development: Prevailing Trends and Mitigation Actions in Afghanistan. *International Journal of Research and Analytical Reviews (IJRAR), 7*(1), 422-430.

Salim, M., Peng, X., Almaktary, S., & Karmoshi, S. (2017). The impact of citizen satisfaction with government performance on public trust in the government: Empirical evidence from urban Yemen. *Open Journal of Business and Management, 5*(02), 348.

Saptono, P. B., & Khozen, I. (2023). What determines the tax compliance intention of individual taxpayers receiving COVID-19-related benefits?

Insights from Indonesia. *International Journal of Sociology and Social Policy*.

Sarsadilla, V., & Usman, F. (2023). Review of Personal Taxpayer's Compliance Level with Slippery Slope Framework Approach. *European Journal of Business and Management Research, 8*(1), 231-235.

Schaper, M. T. (2020). Malaysia's Self-Employment Explosion: Why So Many Own-Account Workers?

Schulz-Herzenberg, C. (2019). The Decline of Partisan Voting and the Rise in Electoral Uncertainty in South Africa's 2019 General Elections. *Politikon, 46*(4), 462-480.

Sebele-Mpofu, F. Y. (2020). Governance quality and tax morale and compliance in Zimbabwe's informal sector. *Cogent Business and Management, 7*(1), 1794662.

Shagidaeva, A.B. (2020). Socio-Psychological Aspects of Transformation to Tax Liability among Citizens of Different Ages in a Pandemic. *Advances in Social Science, Education and Humanities* Research. 486 - 278-283.

Shin, Y. A., & Hyun, Y. R. (2022). What matters to citizens in crisis recovery? Being listened to, action, and confidence in government. *Policy Sciences*, 55(2), 255-281. https://doi.org/10.1007/s11077-022-09454-6

Shuib, L., Yadegaridehkordi, E., & Ainin, S. (2019). Malaysian urban poor adoption of e-government applications and their satisfaction. *Cogent Social Sciences, 5*(1), 1565293.

Shukri, S. (2023). Introduction: Pandemic and Public Trust. In *Pandemic, Politics, and a Fairer Society in Southeast Asia: A Malaysian Perspective* (pp. 1-16). Emerald Publishing Limited. https://doi.org/doi:10.1108/978-1-80455-588-020231001

Sideridis, G., Simos, P., Papanicolaou, A., & Fletcher, J. (2014). Using structural equation modeling to assess functional connectivity in the brain: Power and sample size considerations. *Educational and psychological measurement, 74*(5), 733-758.

Singh, V. (2003). *Malaysian Tax Administration,* Longman (ed.) 6th ed. Kuala Lumpur.

Slater, M., & Kiran, T. (2016). Measuring the patient experience in primary care: comparing e-mail and waiting room survey delivery in a family health team. *Canadian Family Physician, 62*(12), e740-e748.

Swanson, E., Kim, S., Lee, S.-M., Yang, J.-J., & Lee, Y.-K. (2020). The effect of leader competencies on knowledge sharing and job performance: Social capital theory. *Journal of Hospitality and Tourism Management, 42*, 88-96.

Taing, H. B., & Chang, Y. (2021). Determinants of tax compliance intention: Focus on the theory of planned behavior. *International Journal of Public Administration, 44*(1), 62-73.

Tanny, T. F., & Zafarullah, H. (2023, 2023/03/01). Performance Values, Service Delivery and Citizen Satisfaction: A Study of Institutional Trust in Bangladesh. *Public Organization Review*, 23(1), 225-244. https://doi.org/10.1007/s11115-021-00599-1

Taufiqurokhman, T., Satispi, E., Andriansyah, A., Murod, M. M., & Sulastri, E. (2024). The impact of e-service quality on public trust and public satisfaction in e-government public services. *International Journal of Data and Network Science*, 8(2), 765-772.

Tehulu, T. A., & Dinberu, Y. D. (2014). Determinants of tax compliance behavior in Ethiopia: The case of Bahir Dar city taxpayers. *Journal of Economics and Sustainable Development, 5*(15), 268-280.

Tilahun, M. (2019). Determinants of tax compliance: a systematic review. *Economics, 8*(1), 1-7.

Tjondro, E. (2018). Individual satisfaction and tax morale: The perspective of different profession in Indonesia. *Journal of Public Administration and Governance*, 8(2), 14-37

Tomankova, I. (2019). An empirically-aligned concept of trust in government. *Network of Institutes and Schools of Public Administration in Central*

and Eastern Europe. The NISPAcee Journal of Public Administration and Policy, 12(1), 161-174.

Torgler, B. (2007). *Tax compliance and tax morale: A theoretical and empirical analysis*. Edward Elgar Publishing.

Torgler, B., & Schaltegger, C. (2006). Tax Morale: A Survey with a Special Focus on Switzerland. *Swiss Journal of Economics and Statistics (SJES), 142*(III), 395-425.

Torregrosa-Hetland, S. (2020). Inequality in tax evasion: the case of the Spanish income tax. *Applied Economic Analysis, 28*(83), 89-109.

Umrani, W. A., Channa, N. A., Ahmed, U., Syed, J., Pahi, M. H., & Ramayah, T. (2022). The laws of attraction: Role of green human resources, culture and environmental performance in the hospitality sector. *International Journal of Hospitality Management, 103*, 103222.

Usman, A. (2018). *The determinants of tax compliance behavior among individual taxpayers in Gombe State, Nigeria* Doctoral dissertation, University Utara Malaysia.

Van de Walle, S. (2003). Public Service Performance and Trust in Government: The Problem of Causality. *International Journal of Public Administration, 26*. https://doi.org/10.1081/PAD-120019352

Wahid, S., Amin, S. H. M., Ali, A. J. M., Abdullah, A., & Ali, S. M. (2020). Citizen-centric public service satisfaction during pandemic outbreak: A measurement model. *Journal of Public Administration and Governance, 10*(4), 100117-100117.

Wahid, S., Amin, S., Ali, A., Abdullah, A., Ali, S., & Azis, S. (2021). Comparison between perceived and expectation citizen-centric public service satisfaction during pandemic outbreak in Malaysia. AIP Conference Proceedings.

Wahl, I., Kastlunger, B., & Kirchler, E. (2010). Trust in authorities and power to enforce tax compliance: An empirical analysis of the "slippery slope framework". *Law & Policy, 32*(4), 383-406.

Ward, P., Clark, T., Zabriskie, R., & Morris, T. (2014). Paper/pencil versus online data collection: An exploratory study. *Journal of Leisure Research, 46*(1), 84-105.

Wardropper, C. B., Dayer, A. A., Goebel, M. S., & Martin, V. Y. (2021). Conducting conservation social science surveys online. *Conservation Biology, 35*(5), 1650-1658.

Watermeyer, R., Crick, T., Knight, C., & Goodall, J. (2021). COVID-19 and digital disruption in UK universities: Afflictions and affordances of emergency online migration. *Higher education, 81*, 623-641.

Wolf, E. J., Harrington, K. M., Clark, S. L., & Miller, M. W. (2013). Sample size requirements for structural equation models: An evaluation of power, bias, and solution propriety. *Educational and psychological measurement, 73*(6), 913-934.

Wu, Y., Zheng, Q., Gao, Y., Dong, B., Wei, R., Zhang, F., & He, H. (2019). TEDM-PU: A Tax Evasion Detection Method Based on Positive and Unlabeled Learning. 2019 IEEE International Conference on Big Data (Big Data).

Yap, C. S., & Ahmad, R. (2023). Citizen Satisfaction with E-Government Services in Malaysia. In: Farazmand, A. (eds) *Global Encyclopedia of Public Administration, Public Policy, and Governance. Springer, Cham*. 1605-1609.

Yap, L. (2021). Tax Obligations for Self-Employed Entrepreneurs: What You Should Know. *Smart Investor 03/04*, 53-55.

Young, K. D., & Lewis, R. J. (1997). What is confidence? Part 1: The use and interpretation of confidence intervals. *Annals of Emergency Medicine, 30*(3), 307-310.

Zarei, L., Shahabi, S., Sadati, A. K., Tabrizi, R., Heydari, S. T., & Lankarani, K. B. (2021). Expectations of citizens from the government in response to COVID-19 pandemic: a cross-sectional study in Iran. *BMC Public Health, 21*(1), 1-10.

Zhao, D., & Hu, W. (2017). Determinants of public trust in government: Empirical evidence from urban China. *Revue Internationale des Sciences Administratives, 83*(2), 365-384.