

## Public Trust in Tax Institutions and Its Effect on Individual Willingness to Pay Taxes

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### Abstract

This study examines the relationship between taxpayer trust in the tax institutions and the willingness to pay tax in the context of transparency, fairness, and accountability. The data was sampled from a representative sample of respondents depending on their demographic variables, including age, sex, education, and occupation. Descriptive-correlational research was utilized in the study. The findings reflect that trust in transparency in the tax process and fairness in enforcement enhances the willingness to conform to the tax obligation for taxpayers. However, suspicion regarding the absence of accountability in the tax institutions and the lack of limited government expenditure transparency diminishes trust and compliance. The study also determines the need to construct civic responsibility in tax and mandated taxpayer-education campaigns to reduce the gaps. The research output concludes that enhanced transparency, fairness assurance, and improved accountability structures are measures to construct heightened taxpayer compliance. Educational campaigns regarding civic responsibility in taxes and the direct benefits of tax contributions are the immediate needs to increase voluntary tax contributions. The study provides recommendations for the construction of taxpayer trust in extensive campaigns for educating the public, fairness in tax enforcement, and transparent structures of accountability.

*Keywords: Public Trust, Tax Institutions, Willingness to Pay Taxes*