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When Trust Is Not Enough: Political Stability, Narrative Credibility, and Voluntary Tax Compliance among South Sulawesi Taxpayers

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ABSTRACT

Purpose – This study examines whether perceived political stability (PPS) is associated with self-reported voluntary tax compliance (VTC) through government narrative credibility (GNC) and citizen trust in government (CTG) among individual taxpayers in South Sulawesi, Indonesia.

Methods – A cross-sectional survey of 399 individual taxpayers, recruited through incidental (non-probability) sampling across 10 Kantor Pelayanan Pajak (KPP; Tax Service Offices), was analyzed using partial least squares structural equation modeling (PLS-SEM) with 5,000 bootstrap subsamples, a G*Power sensitivity analysis, and a robustness model controlling for occupation.

Findings – PPS was positively associated with GNC (β = 0.640) and VTC (β = 0.342). GNC partially mediated the PPS–CTG association (β = 0.200; 95% confidence interval [CI] [0.141, 0.262]). The CTG → VTC path was not supported in the primary model (β = 0.025; 95% CI [−0.180, 0.220]) and was small and only marginally significant after controlling for occupation (β = 0.201; f^2 = 0.014), and below the minimum detectable effect (f^2 = 0.020). The model explained CTG (R^2 = 0.737) much better than VTC (R^2 = 0.208).

Research Implications – Credible fiscal communication is associated with stronger institutional trust, but broad trust does not appear to translate reliably into self-reported compliance orientation; any effects on actual filing or payment require longitudinal or administrative-data verification.

Originality – This study positions narrative credibility as an interpretive link between perceived stability and trust and identifies the limits of converting broad institutional trust into tax-specific compliance orientation.
KEYWORDS: Citizen trust in governmentGovernment narrative credibilityPerceived political stability