

# The Effect of Public Trust on Individual Taxpayer Compliance with Minangkabau Culture as a Contextual Factor

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## ABSTRACT

Tax compliance remains a challenge in Indonesia despite the growing number of registered taxpayers, particularly in West Sumatra, where socio-cultural values shape economic behavior. This study examines the effect of public trust on individual taxpayer compliance by incorporating the Minangkabau culture as a contextual factor. Using a quantitative explanatory design, data were collected from 393 individual taxpayers through a structured questionnaire and analyzed with Partial Least Squares–Structural Equation Modelling (PLS-SEM). The analysis assessed measurement validity and reliability, as well as structural relationships using  $R^2$ ,  $F^2$ , and bootstrapping. Results indicate that public trust positively and significantly affects tax compliance ( $\beta = 0.309$ ;  $p < 0.001$ ), while Minangkabau culture also has a positive direct effect ( $\beta = 0.178$ ;  $p = 0.005$ ). However, its moderating role in the trust–compliance relationship is insignificant ( $p > 0.10$ ). These findings emphasize that both institutional trust and cultural norms independently influence tax compliance. The study contributes to tax compliance literature by integrating institutional and cultural perspectives and suggests that tax authorities enhance transparency and incorporate local cultural values in community-based tax education.

**Keywords:** Cultural Values, Individual Taxpayers, Minangkabau Culture, Public Trust, Tax Compliance, PLS-SEM.

## ABSTRAK

Kepatuhan pajak masih menjadi tantangan di Indonesia meskipun jumlah wajib pajak terdaftar terus meningkat, terutama di Sumatera Barat, di mana nilai-nilai sosial budaya turut membentuk perilaku ekonomi masyarakat. Penelitian ini bertujuan untuk mengkaji pengaruh kepercayaan publik terhadap kepatuhan wajib pajak orang pribadi dengan memasukkan budaya Minangkabau sebagai faktor kontekstual. Penelitian ini menggunakan desain kuantitatif eksplanatori, dengan data yang dikumpulkan dari 393 wajib pajak melalui kuesioner terstruktur dan dianalisis menggunakan Partial Least Squares–Structural Equation Modeling (PLS-SEM). Analisis mencakup pengujian validitas dan reliabilitas pengukuran, serta hubungan struktural melalui uji  $R^2$ ,  $F^2$ , dan bootstrapping. Hasil penelitian menunjukkan bahwa kepercayaan publik berpengaruh positif dan signifikan terhadap kepatuhan pajak ( $\beta = 0.309$ ;  $p < 0.001$ ), sementara budaya Minangkabau juga memiliki pengaruh langsung yang positif ( $\beta = 0.178$ ;  $p = 0.005$ ). Namun, peran moderasi budaya Minangkabau dalam hubungan antara kepercayaan dan kepatuhan tidak

signifikan ( $p > 0.10$ ). Temuan ini menegaskan bahwa kepercayaan institusional dan norma budaya secara independen memengaruhi kepatuhan pajak. Secara teoretis, penelitian ini memperkaya literatur kepatuhan pajak melalui integrasi perspektif institusional dan budaya, serta secara praktis menyarankan agar otoritas pajak meningkatkan transparansi dan mengintegrasikan nilai-nilai budaya lokal dalam edukasi pajak berbasis masyarakat.

**Kata kunci:** Nilai Budaya, Wajib Pajak Orang Pribadi, Budaya Minangkabau, Kepercayaan Publik, Kepatuhan Pajak, PLS-SEM.

## INTRODUCTION

Tax revenue remains the backbone of Indonesia's fiscal sustainability, financing key public services such as infrastructure, education, and healthcare. Despite administrative reforms, individual taxpayer compliance remains low. Jambi (2023) shows that while registered taxpayers have increased, compliance ratios fluctuate, revealing a gap between registration and fulfilment. This suggests that structural improvements alone cannot guarantee compliance, echoing findings from deterrence theory, which links compliance to detection probability and sanction severity, yet remains insufficient to explain taxpayer behavior influenced by cultural and psychological factors (Allingham & Sandmo, 1972; Kirchler, 2007; Naslia & Yulianti, 2024).

One crucial behavioral factor is public trust, which reflects citizens' confidence in government institutions and the fairness of the tax system. When trust is high, taxpayers are more willing to comply voluntarily, perceiving taxation as a civic duty rather than a burden (Alm & Torgler, 2006; Margaret et al., 2024). Conversely, when trust declines due to perceptions of corruption, inefficiency, or unfair policies, compliance tends to weaken. Studies in Indonesia also highlight that low trust in governance and tax authorities undermines taxpayer behavior (Fathurrahman, 2017; Raharjanto, 2021; Anjarwi et al., 2025).

In addition to trust, cultural values are increasingly recognized as influential in shaping tax morale and compliance. Tax morale, defined as the intrinsic motivation to pay taxes, is often embedded within local traditions and ethical systems (Torgler, 2004). In Indonesia, cultural and religious norms remain powerful in guiding social behavior, including adherence to legal and fiscal obligations. For instance, research on diverse Indonesian ethnic groups shows that culture plays a role in shaping attitudes toward taxation (Hidayati et al., 2023; Wibowo, 2024).

The Minangkabau culture of West Sumatra provides a unique context for such an inquiry. Renowned for its strong communal traditions and the principle of *adat basandi syarak, syarak basandi Kitabullah* (customs based on Islamic law), Minangkabau society embeds moral values that emphasize honesty, mutual responsibility, and accountability (Graves, 2009). These cultural norms may significantly influence taxpayers' willingness to comply, serving as informal enforcement mechanisms that complement formal state regulations. Moreover, contemporary research on Islamic authority and compliance further underscores how communal traditions shape responses to state obligations in Minangkabau society (Long, 2017).

The relationship between trust and compliance, as well as the role of culture, has been widely examined; however, their intersection in the Indonesian context remains under-researched. Alm and Torgler (2006) demonstrated that culture moderates the impact of trust in shaping compliance across countries, while Richardson (2008) highlighted how cultural diversity contributes to variations in tax evasion rates. Recent Indonesian evidence confirms that integrating institutional and cultural factors provides stronger explanatory power for compliance behavior (Darmayanti & Parwati, 2025; Putra et al., 2025).

This study extends Kirchler's (2007) slippery slope framework by incorporating cultural context to show how trust interacts not only with enforcement but also with communal norms in shaping taxpayer behavior. It emphasizes that improving

compliance requires not only stricter enforcement or digital reforms but also transparent governance and engagement with local cultural values to strengthen public trust and intrinsic motivation. This study examines both institutional and cultural perspectives, offering a more holistic framework for understanding compliance behavior. The study argues that while trust directly influences compliance, local cultural norms may provide additional explanatory power in regions with strong socio-religious traditions.

This study aims to examine how public trust affects individual taxpayer compliance in West Sumatra and whether Minangkabau culture plays a moderating role in this relationship. The expected contribution is twofold: theoretically, by integrating institutional and cultural determinants of compliance; and practically, by offering policy recommendations that are sensitive to Indonesia's socio-cultural diversity. This dual contribution underscores the urgency of rethinking tax compliance strategies in a way that resonates with both cognitive and normative aspects of taxpayer behavior.

## LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

### The Effect of Minangkabau Culture on Individual Taxpayer Compliance

Cultural norms profoundly influence tax morale, defined as the intrinsic motivation to comply with tax obligations (Torgler, 2004; Leonardo, 2011; Khaerunnisa et al., 2016; Andriani et al., 2022). In Indonesia, ethnic and local traditions shape civic behavior, including attitudes toward taxation (Hidayati et al., 2023; Wibowo, 2024; Othman et al., 2024). Minangkabau culture, with its principle of *adat basandi syarak, syarak basandi Kitabullah*, embodies communal responsibility, honesty, and accountability, which can serve as informal regulatory mechanisms complementing formal tax laws (Graves, 2009; Long, 2017). These socio-religious norms reinforce fairness, reciprocity, and mutual cooperation (*gotong royong*), promoting voluntary compliance independently of state enforcement.

Cross-cultural studies support the notion that culture exerts a direct effect on tax behavior, often operating as an autonomous determinant alongside institutional factors (Richardson, 2008; Darmayanti & Parwati, 2025). Within Indonesia, research demonstrates that adherence to local moral codes and religiously grounded practices correlates with higher tax morale and compliance rates, particularly in regions with strong communal identities such as West Sumatra (Hidayati et al., 2023). Such findings suggest that cultural frameworks not only shape perceptions of fiscal duty but also sustain compliance through normative pressure and shared ethical expectations.

H1: Minangkabau culture positively affects individual taxpayer compliance.

### Influencing Public Trust on Individual Taxpayer Compliance

Public trust is widely recognized as a critical determinant of voluntary tax compliance. It represents citizens' confidence in the integrity, fairness, and effectiveness of government institutions, particularly tax authorities (Alm & Torgler, 2006; Nicholson, 2019; Al-Maghrebi et al., 2022). According to Kirchler's (2007) slippery slope framework, trust reduces the perceived need for coercive enforcement, fostering intrinsic motivation for taxpayers to comply voluntarily. Empirical studies indicate that higher levels of institutional trust are associated with lower levels of opportunistic tax behavior and increased adherence to tax regulations (Fathurrahman, 2017; Raharjanto, 2021; Ogorodnikova et al., 2020; Joel et al., 2023). In the Indonesian context, research shows that public distrust, often linked to perceptions of corruption or inefficient governance, undermines compliance, emphasizing the role of behavioral and psychological factors alongside formal enforcement mechanisms (Jimenez & Iyer, 2016).

Research by Rachmawati (2025) underscores the importance of institutional trust in enhancing taxpayer compliance. That study found that transparent and accountable governance significantly strengthens public trust, which in turn positively influences individual tax compliance. This finding supports that public trust demonstrated a

significant positive effect on tax compliance. Moreover, trust interacts with transparency and fairness, suggesting that policy interventions should extend beyond punitive measures to include consistent, clear communication and equitable treatment of taxpayers (Safitri & Aisyah, 2023). While traditional deterrence theory focuses on detection probability and sanctions, it cannot fully account for observed compliance patterns influenced by trust dynamics (Allingham & Sandmo, 1972). Consequently, understanding how trust motivates compliance is crucial, particularly in culturally rich contexts where social norms and collective expectations also guide behavior.

H2: Public trust positively affects individual taxpayer compliance.

### Minangkabau Culture as a Moderating Variable

Public trust and cultural values independently drive tax compliance, but their interaction can provide deeper insights into taxpayer behavior in socio-culturally diverse settings like Indonesia. The slippery slope framework suggests that trust promotes voluntary compliance, while cultural norms may moderate this by reinforcing or substituting institutional effects (Kirchler, 2007; Agbetunde et al., 2022; Bayissa, 2024). Cross-cultural evidence shows that trust reduces evasion when aligned with societal norms, as higher trust correlates with lower shadow economies across nations (Alm & Torgler, 2006). In Indonesia, studies reveal mixed interactions; for example, ethics mediates trust's impact on compliance post-tax amnesty, while cultural dimensions like collectivism explain variations independently (Wibowo, 2024; Putra et al., 2025). Non-economic factors, including socialization, further enhance this dynamic in emerging contexts (Cummings et al., 2011).

In West Sumatra, the Minangkabau culture, rooted in matrilineal traditions and *adat basandi syarak, syarak basandi Kitabullah* (customs based on Islamic law), embeds communal responsibility and moral accountability, potentially moderating the role of trust in fiscal decisions. Historical resilience under colonial rule prioritized collective welfare, extending to modern practices like Sharia-compliant contracts that promote ethical equity (Graves, 2009; Long, 2017). Norms of mutual cooperation (*gotong royong*) and Islamic authority foster self-regulation in state obligations, complementing trust through intrinsic motivation (Hidayati et al., 2023; Darmayanti & Parwati, 2025). However, empirical analyses indicate culture often acts autonomously, not amplifying trust significantly in local compliance models.

H3: Minangkabau culture moderates the relationship between public trust and individual taxpayer compliance.

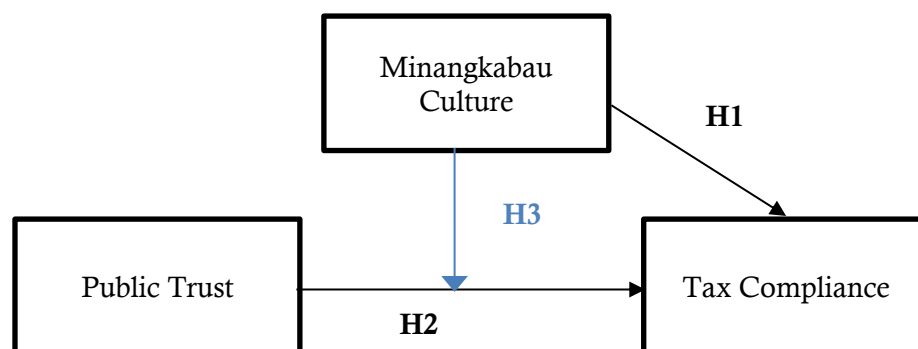


Figure 1. Research Framework

The framework figure 1 illustrates the relationships among public trust, Minangkabau culture, and tax compliance. Public trust is hypothesised to have a direct effect on tax compliance (H2). Minangkabau culture is proposed to influence tax compliance (H1) and

to moderate the relationship between public trust and tax compliance (H3). This model highlights the role of cultural values in strengthening or weakening the effect of public trust on taxpayers' compliance behavior.

## RESEARCH METHODS

This study adopts a quantitative explanatory research design to empirically examine the effect of public trust on individual taxpayer compliance, while incorporating Minangkabau culture as a contextual factor. The population consists of all registered individual taxpayers (*Wajib Pajak Orang Pribadi/WPOP*) in West Sumatra, a region characterised by strong socio-religious traditions where cultural values (*adat basandi syarak, syarak basandi Kitabullah*) may shape fiscal behavior. A total of 393 respondents were selected through proportional stratified random sampling to ensure adequate representation across taxpayer categories (employees and non-employees). Data were collected using structured questionnaires with a six-point Likert scale, designed to capture the constructs of public trust, cultural values, and compliance behavior.

The measurement model was assessed through indicator reliability (outer loadings > 0.70), internal consistency reliability (Cronbach's Alpha and Composite Reliability > 0.70), convergent validity (AVE > 0.50), and discriminant validity (Fornell–Larcker criterion). Structural model evaluation employed the coefficient of determination ( $R^2$ ) to assess explanatory power, predictive relevance ( $Q^2$ ) using the blindfolding procedure, and effect size ( $f^2$ ) to determine the relative contribution of each predictor. Hypothesis testing was conducted via bootstrapping with 5,000 subsamples to generate robust t-statistics and p-values.

The use of Partial Least Squares–Structural Equation Modelling (PLS-SEM) is justified by its suitability for testing complex models with latent constructs and its robustness in handling medium sample sizes. PLS-SEM has been widely applied in tax compliance research across cultural contexts, including studies in Pakistan and Turkey (Malik & Younus, 2020), Malaysia (Hayat et al., 2022), the Middle East (Abdul-Jabbar & Bin-Nashwan, 2022) and Nigeria (Olaniyi et al., 2023). Abdul-Jabbar and Bin-Nashwan (2022) and Bakar et al. (2022) emphasize the advantages of PLS-SEM in modelling tax morale and examining the interaction of cultural variables within compliance frameworks.

## RESULTS

Data were analyzed using Partial Least Squares-Structural Equation Modelling (PLS-SEM) with SmartPLS 4, following the two-step procedure of measurement and structural model assessment (Hair et al., 2019). The measurement model was evaluated through indicator loadings (>0.70), Cronbach's Alpha and Composite Reliability (>0.70), and Average Variance Extracted (AVE >0.50) to establish convergent validity, while discriminant validity was assessed using the Fornell–Larcker criterion and HTMT ratios.

Table 1. Outer Loadings

Construct	Indicator	Loading
Public Trust	X1	0.843
	X2	0.869
	X3	0.884
	X4	0.891
	X5	0.860
Tax Compliance	Y1	0.882
	Y2	0.886
	Y3	0.816
Minangkabau Culture	Z1	0.867
	Z2	0.857
	Z3	0.878
	Z4	0.858
	Z5	0.847

Based on the results presented in Table 1, all indicators show strong outer loadings on their respective constructs, indicating that each item effectively represents the latent variable it measures. The indicators of Public Trust, Tax Compliance, and Minangkabau Culture all demonstrate adequate levels of reliability and validity, as their loading values surpass the generally accepted threshold for convergent validity. These findings confirm that each construct in the model is well-defined and that the measurement items are consistent in capturing the intended theoretical concepts.

**Table 2.** Reliability and Validity of Constructs

Construct	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Minangkabau Culture	0.913	0.914	0.935	0.742
Tax Compliance	0.831	0.864	0.897	0.743
Public Trust	0.920	0.924	0.939	0.756
Moderating Effect	1	1	1	1

The results in Table 2 indicate that all constructs meet the criteria for internal consistency reliability and convergent validity. The values of Cronbach's Alpha, rho\_A, and Composite Reliability for each construct exceed the recommended thresholds, demonstrating that the measurement items consistently capture the underlying concepts. Furthermore, the Average Variance Extracted (AVE) values are above the acceptable limit, confirming adequate convergent validity. These findings suggest that the constructs of Minangkabau Culture, Tax Compliance, and Public Trust are measured reliably and validly within the research model, while the moderating effect variable also meets the required reliability standards.

**Table 3.** Fornell–Larcker Criterion

Construct	Minangkabau Culture	Tax Compliance	Public Trust	Moderating Effect
Minangkabau Culture	0.861			
Tax Compliance	0.458	0.862		
Public Trust	0.632	0.484	0.870	
Moderating Effect	-0.578	-0.380	-0.424	1

As presented in Table 3, the Fornell–Larcker criterion demonstrates that each construct satisfies the requirement for discriminant validity. The square root of the Average Variance Extracted (AVE) for each construct is higher than its correlations with other constructs, indicating that each variable shares greater variance with its own indicators than with other latent variables in the model. This result confirms that the constructs Minangkabau Culture, Tax Compliance, Public Trust, and the Moderating Effect are conceptually distinct and free from significant multicollinearity, thereby supporting the discriminant validity of the measurement model.

**Table 4.** Heterotrait–Monotrait (HTMT) Ratios

Construct	Minangkabau Culture	Tax Compliance	Public Trust
Minangkabau Culture	-	-	-
Tax Compliance	0.508	-	-
Public Trust	0.688	0.529	-
Moderating Effect	0.605	0.403	0.438

Table 4 presents the results of the Heterotrait–Monotrait (HTMT) analysis used to assess discriminant validity among the constructs. The HTMT ratio between Minangkabau Culture and Tax Compliance is 0.508, between Minangkabau Culture and Public Trust is 0.688, and between Tax Compliance and Public Trust is 0.529. Meanwhile, the HTMT values involving the Moderating Effect range from 0.403 to 0.605.

All HTMT ratios are below the recommended threshold of 0.90, indicating that no excessive correlations exist among the constructs. Therefore, each construct, Minangkabau Culture, Tax Compliance, Public Trust, and the Moderating Effect, is

empirically distinct from one another. These results confirm that the discriminant validity of the measurement model is satisfactorily established, ensuring the robustness and conceptual clarity of the constructs within the research framework.

The structural model was examined using the coefficient of determination ( $R^2$  and adjusted  $R^2$ ) to assess explanatory power, the Stone–Geisser  $Q^2$  statistic for predictive relevance, and the  $f^2$  effect size to measure the relative contribution of each predictor. Path significance was tested via bootstrapping with 5,000 resamples, yielding t-statistics and p-values. This rigorous approach ensured robust testing of both direct and moderating effects, capturing the distinctive socio-cultural context of Minangkabau culture as a potential determinant of tax compliance behavior (Al-Jundi et al., 2025).

**Table 5.** R-Square & Effect Size ( $f^2$ )

Description	Value
R Square	0.287
Adjusted R Square	0.281
Effect Size ( $f^2$ ) – Minangkabau Culture (Z)	0.022
Effect Size ( $f^2$ ) – Public Trust (X)	0.080
Effect Size ( $f^2$ ) – Moderating Effect	0.020

Based on Table 5, the model explained 28.7% of the variance in tax compliance ( $R^2 = 0.287$ ; adjusted  $R^2 = 0.281$ ), with small effect sizes ( $f^2 = 0.080$  for trust, 0.022 for culture, and 0.020 for moderation) but adequate predictive relevance ( $Q^2 > 0$ ). While these values suggest modest explanatory power, they are consistent with behavioral tax studies, where multiple unobserved socio-psychological factors interact (Putra et al., 2025).

**Table 6.** Hypothesis Testing

Hypothesis	Original Sample	Sample Mean	STDEV	T-Statistics	P-Values
Minangkabau Culture → Tax Compliance	0.178	0.188	0.064	2.789	0.005
Public Trust → Tax Compliance	0.309	0.307	0.065	4.782	0.000
Moderating Effect → Tax Compliance	-0.061	-0.049	0.042	1.464	0.144

The results in Table 6 indicate that public trust has a significant positive effect on individual taxpayer compliance ( $\beta = 0.309$ ,  $t = 4.782$ ,  $p < 0.001$ ), supporting the argument that institutional trust fosters voluntary compliance, consistent with Kirchler's (2007) slippery slope framework. This aligns with prior research showing that institutional trust reduces opportunistic non-compliance and strengthens tax morale across diverse settings.

Similarly, Minangkabau culture exerts a significant positive direct influence on compliance ( $\beta = 0.178$ ,  $t = 2.789$ ,  $p = 0.005$ ). Communal values such as fairness, *gotong royong* (mutual cooperation), and religiously grounded accountability serve as normative drivers of fiscal behavior. These findings resonate with cross-cultural tax morale research that emphasises culture as an independent determinant of compliance (Torgler, 2004; Richardson, 2008). Empirical studies in Indonesia also show that ethnic and local cultural contexts, including Minang traditions, shape taxpayer behavior (Hidayati et al., 2023; Darmayanti & Parwati, 2025).

However, the moderating role of Minangkabau culture was not statistically significant ( $\beta = -0.061$ ,  $t = 1.464$ ,  $p = 0.144$ ). This suggests that while culture independently fosters compliance, it does not necessarily amplify the trust–compliance relationship. A possible explanation is that cultural norms function as standalone frameworks, shaping compliance directly rather than interacting with institutional trust (Wibowo, 2024). This contrasts with Alm and Torgler's (2006) evidence that culture may moderate trust across

nations, indicating that in local contexts like Minangkabau, culture operates more autonomously

## DISCUSSION

This study provides valuable insights into the behavioral underpinnings of taxpayer compliance within Indonesia's socio-cultural context, specifically among the Minangkabau community in West Sumatra. The findings reveal that both public trust and Minangkabau culture significantly enhance tax compliance, whereas the moderating role of culture in the trust-compliance relationship is statistically insignificant. These results highlight that institutional trust and cultural norms act as distinct but complementary drivers of voluntary tax behavior.

The positive and significant influence of public trust on tax compliance supports the slippery slope framework proposed by Kirchler (2007), which posits that voluntary compliance is strengthened when taxpayers perceive tax authorities as fair, transparent, and service-oriented. Empirical evidence from Indonesia reinforces this notion. For instance, Daneshwara and Riandoko (2023) found that trust in government institutions and tax administration significantly increased tax morale among micro, small, and medium enterprises in Java. Similarly, Novita et al. (2024) observed that public trust directly and indirectly influenced compliance through ethical attitudes in both Indonesia and Malaysia. These findings confirm that institutional legitimacy serves as a psychological contract when taxpayers believe that taxes are managed responsibly, their willingness to comply arises naturally without coercion. Conversely, distrust rooted in corruption and inefficiency, as highlighted by Erina et al. (2024), weakens tax morale and erodes citizens' motivation to fulfil fiscal obligations.

Equally noteworthy, the Minangkabau culture demonstrates a strong direct influence on tax compliance. The philosophical principle of *adat basandi syarak, syarak basandi Kitabullah*, which integrates customary law with Islamic ethics, instils values of honesty, fairness, and collective responsibility. These moral foundations align with fiscal ethics, functioning as an informal social control that encourages intrinsic compliance. Similar to Richardson's (2008) and Torgler's (2004) cross-cultural findings, cultural norms act as internalised enforcement mechanisms that nurture taxpayers' sense of moral duty. In Indonesia, studies such as Rasyidava (2024) emphasize that social norms and perceptions of fairness significantly predict compliance, underscoring that local values like *gotong royong* and social shame (*rasa malu*) create moral pressure to act responsibly. Thus, Minangkabau culture contributes to fiscal discipline through ethical self-regulation rather than external enforcement.

However, the absence of a significant moderating effect indicates that Minangkabau culture does not strengthen or weaken the link between public trust and tax compliance. This suggests that cultural morality and institutional trust influence taxpayer behavior independently rather than interactively. While Alm and Torgler (2006) demonstrated that cultural context moderates institutional trust across nations, the current findings suggest a parallel relationship: individuals may internalise moral obligations regardless of their evaluation of institutional integrity. This aligns with the argument that collectivist cultural ethics, once deeply ingrained, serve as autonomous motivators rather than conditional responses to trust dynamics.

From a theoretical perspective, this study extends Kirchler's slippery slope framework by incorporating socio-cultural morality as an independent driver of compliance behavior. It highlights that beyond power and trust, moral culture serves as a third dimension that sustains compliance even amid institutional imperfections. This extension resonates with empirical insights from Novita et al. (2024) and Erina et al. (2024), who emphasize integrating cultural and ethical determinants into compliance models to better explain behavior in developing contexts.

These findings suggest that improving compliance requires more than punitive enforcement or technological modernisation. Tax authorities should prioritise transparency, fairness, and service quality to foster public trust, while simultaneously

leveraging cultural education to embed moral responsibility in taxation. Programs that frame paying taxes as a moral and communal obligation, consistent with Mohdali and Pope (2010), can transform compliance from a legal burden into a shared civic value.

From a theoretical perspective, the study extends compliance research by integrating institutional and cultural dimensions. It demonstrates that both trust and local socio-cultural frameworks shape compliance, though independently. This echoes broader findings in Indonesian contexts, where citizen trust and cultural values jointly influence governance outcomes (Graves, 2009; Long, 2017). The results imply that policies should pursue dual strategies: strengthen institutional trust through transparency and improved tax administration services, and leverage socio-cultural norms to reinforce intrinsic motivation for compliance in communities with strong traditions, such as West Sumatra. However, the lack of moderation also points to the need for further exploration of alternative moderators, such as perceived fairness, religiosity, or enforcement strength, to better capture the complexity of taxpayer decision-making.

## CONCLUSION

This study, based on data from 393 individual taxpayers in West Sumatra, reveals that public trust and Minangkabau culture both significantly enhance tax compliance. Consistent with prior findings, institutional trust fosters voluntary compliance when taxpayers perceive transparency and fairness from authorities. Likewise, Minangkabau cultural norms emphasising honesty, fairness, and communal responsibility positively influence compliance, echoing studies that highlight culture as a moral foundation of fiscal behavior. However, the hypothesised moderating role of culture was not supported, indicating that public trust and cultural values operate independently. This supports evidence that other factors, such as religiosity, fairness perceptions, and enforcement intensity, may better explain variations in compliance. In this context, cultural morality functions as an autonomous motivator, encouraging compliance beyond institutional conditions.

These results imply that tax authorities should strengthen institutional trust through transparent governance, equitable services, and consistent communication. Integrating local cultural values such as *gotong royong* and moral accountability into tax education programs can also enhance intrinsic motivation to comply. This study extends tax compliance models by combining institutional and cultural perspectives. Future research could further explore other contextual moderators, such as religiosity, perceived fairness, and enforcement intensity, to develop a more comprehensive behavioral framework for tax compliance in diverse cultural settings. A key limitation is the study's focus on a single cultural region, which restricts generalizability. Broader comparative studies across Indonesia's diverse cultural settings are recommended to examine how cultural and institutional factors jointly shape taxpayer behavior. In conclusion, tax compliance in Indonesia emerges from the coexistence of institutional trust and cultural morality, both serving as vital yet distinct pillars of fiscal responsibility.

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