"Tax governance in compliance: The role of motivational postures and behavioral intentions"

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TAX GOVERNANCE IN COMPLIANCE: THE ROLE OF MOTIVATIONAL POSTURES AND BEHAVIORAL INTENTIONS

Abstract

Governments are working toward cultivating a culture of tax compliance, recognizing that taxpayers exhibit diverse motivations for fulfilling their tax obligations, resulting in varying levels of reported tax compliance. This paper aims to investigate behavioral intentions with a specific focus on resistance-cooperation motivational postures and their link with tax compliance (voluntary and enforced) and tax evasion between Slovene taxpayers ($n = 390$). Inter-item correlations next to descriptive statistical methods were calculated using the PLS-SEM approach to explore the motivational postures, tax compliance, and tax evasion characteristics. The survey has shown that most surveyed Slovene taxpayers tend to agree with motivational postures, voluntary tax compliance, and enforced tax compliance statements. The results indicate that motivational posture deference has positive links with both voluntary tax compliance ($r = 0.692$, $p < 0.001$) and enforced tax compliance ($r = 0.253$, $p < 0.001$), but a negative link with the attitude toward tax evasion ($r = -0.404$, $p < 0.001$). Conversely, motivational posture defiance exhibits a negative link with voluntary tax compliance ($r = -0.149$, $p = 0.006$) and a positive link with the attitude toward tax evasion ($r = 0.229$, $p < 0.001$). The link between defiance and enforced tax compliance is not statistically significant ($r = 0.068$, $p = 0.379$). The results indicate that tax authorities should avoid adopting an antagonistic climate and instead focus on fostering positive tax climates, specifically the service and confidence climates, when implementing tax communication strategies with taxpayers.

Keywords	tax behavior, tax compliance, deterrence, defiance, tax evasion, voluntary, enforced, tax governance, Slovenia
JEL Classification	D91, H26, M41

INTRODUCTION

Good and effective governance in tax matters is essential for states to generate revenues, necessitating the formulation and implementation of tax policies by authorities that prioritize accountability and transparency and promote responsible taxpayers within the framework of Agenda 2030 for sustainable development. A lack of awareness or confidence in the government's ability to collect taxes fairly and effectively and allocate revenues for the overall welfare of citizens can influence taxpayers' motivational postures and their behavioral intentions regarding compliance. As the OECD (2004, 2015) recommends, governments must actively cultivate a culture of tax compliance, addressing aggressive tax planning and tax evasion through improved tax governance and incentives. Therefore, the prevailing trend in many OECD countries is the implementation of new tax policies and strategies to address taxpayers' motivational postures and behavioral intentions. Previous economic theories and psychological research (Braithwaite, 2003, 2009; Braithwaite et al., 2007; Muehlbacher et al., 2011; Puspitasari & Meiranto, 2014; Kirchler & Wahl, 2010; Kirchler, 2007) have shown that taxpayers exhibit varying motivations for paying taxes, resulting in different degrees of reported tax compliance

(Gangl et al., 2015). In tax matters, taxpayers must understand and be aware of their obligations in complying with tax laws. However, taxpayers also evaluate the governance of tax authorities, forming positions that reflect a social distance. Authorities should be responsive to variations in motivational perspectives, and taxpayers' treatment should be in alignment with their motivational postures, signifying individuals' social attitudes toward tax authorities. Therefore, this attitude can serve as a governance and communication tool for measuring social distance between the parties.

1. LITERATURE REVIEW AND HYPOTHESES

Taxpayers exhibit various motivations when fulfilling their tax obligations, resulting in different levels of reported compliance. To comprehend compliance behavior effectively, it is crucial to attain a clear understanding of the tax compliance concept. Tax compliance is usually defined as the choice made by taxpayers to adhere to tax laws and regulations, manifesting through the timely and accurate payment of taxes (Kirchler & Wahl, 2010; Gangl et al., 2015; Kang, 2016; e Hassan et al., 2021). There has been a shift in approaches and emphasis regarding taxpayer behavior. One observes the transition from the neoclassical paradigm (the economic theory of crime), extended with the responsive regulation approach, which focuses on individual differences of taxpayers depending on the motivational postures (Braithwaite, 2009). Instead, the focus is on a more comprehensive framework that integrates the outcomes of psychological and economic factors known as the 'slippery slope framework' (Gangl et al., 2013; Kirchler et al., 2014; Alm, 2019). Gangl et al. (2015) expanded the framework by investigating correlations between trust and power and the impact on cooperation climates (antagonistic, service, and confidence climates) and motivations for compliance. Findings indicate that coercive power tends to foster an antagonistic climate and enforced compliance, while legitimate power and trust based on reason are precursors to a service climate and voluntary cooperation. Originating from the inception of taxation, this subject remains a highly favored research topic in contemporary business, as affirmed by Paleka and Vitezić (2023), Paleka et al. (2022), e Hassan et al. (2021), Batrancea et al. (2022), and Ferrara et al. (2023).

The concept of tax compliance is a neutral term for taxpayers' willingness and inclination to pay taxes. Non-compliance is a behavioral manifestation of paying less tax than necessary based on the motives of minimizing tax payment by legal tax avoidance or violation of tax laws (Kirchler & Wahl, 2010). Kirchler and Wahl (2010) identified next to committed compliance (the readiness to pay taxes without objection) capitulative (taxpayers yielding and fulfilling tax obligations), creative (minimizing taxes within legal boundaries), voluntary, and enforced compliance. Although taxpayers are expected to comply with tax laws, this act is either voluntary or enforced by the government. While voluntary compliance addresses taxpayers' perceived responsibility to collaborate with the tax administrations emanating from taxpayers' moral obligation to society, enforced compliance arises from the taxpayers' concern about strict controls-audits and fining (Kirchler & Wahl, 2010). However, factors falling into economic, social, institutional, and individual behavioral domains affect individual tax compliance. Voluntary compliance with the tax law depends on trust in the authorities, but forced compliance with tax acts depends on the perceived power of the authority (Muehlbacher et al., 2011; Niesiobedzka, 2014; Pukeliene & Kažemekaityte, 2016; Gangl et al., 2015; Batrancea et al., 2022).

Gangl et al. (2015, 2013) recognized two other aspects of tax compliance: timely paying as administrative compliance and paying the right amount as technical compliance. Gangl et al. (2015) highlight a social dilemma of tax compliance wherein the self-interest of minimizing tax obligation conflicts with the collective long-term interest of generating sufficient tax revenues for public goods.

The fundamental objective of a government is to collect taxes and duties as mandated by the law, ensuring that this process fosters trust in the tax system and its administration where the existence of tax compliance is a crucial factor in reaching the targeted tax revenue (Prihandini et al., 2019; Trawule et al., 2022; Abdu & Adem, 2023). Regular

engagement between the revenue authority and taxpayers is anticipated to enhance tax compliance. Since taxpayers may deviate from compliance due to factors such as ignorance, carelessness, recklessness, or deliberate evasion, coupled with vulnerabilities in tax administration, non-compliance with the law is unavoidable (OECD, 2004). Tax liability can be minimized by legal tax avoidance or conscious violation of tax laws, known as tax evasion. The primary goal of tax avoidance is to decrease the amount of taxes owed without violating the law. However, tax evasion is illegal where reduction of the tax liability is deliberately achieved by misrepresenting or concealing information (Niesiobedzka, 2014; Kang, 2016; Holzinger & Biddle, 2016; Ryšava & Zidkova, 2021; Reck & Bomare, 2022; Mu et al., 2023). While having a lowered sense of tax responsibility does not automatically lead to increased tax evasion or avoidance, it does indicate a greater probability of participating in these activities (Rodriguez-Justicia & Theilen, 2023). Comprehending attitudes toward tax evasion is essential for policymakers, tax administrations, and researchers as it provides insights into the motivations behind non-compliance. Efforts to address tax evasion often involve interventions to change or influence these attitudes through education, enforcement, or policy measures.

Understanding behavioral intentions and focusing on motivational postures is necessary when the relevance to tax compliance should be investigated. Motivational postures articulate taxpayers' attitudes and interconnected sets of beliefs concerning the respect for state institutions and endorsement of government actions (Kang, 2016; Kolodziej, 2021).

Taxpayers ought to be handled based on their motivational postures, according to Braithwaite's (2003, 2009) perspective. Braithwaite (2003) and Braithwaite et al. (2007) identify five motivational postures. The first two are commitment (taxpayers comply as they trust and believe it is the correct course of action driven by a sense of duty or ethical considerations) and capitulation (taxpayers conform to tax laws due to the threat of penalties, audits, or other enforcement measures). They are both connected with voluntary tax compliance and reflect an overall positive orientation to

authority known as postures of deference. On the other side, there are three postures of defiance:

- resistance (taxpayers are actively challenging or rejecting compliance with established rules or regulations since they may be perceived as controlling and dominating),

- disengagement (taxpayers are distancing themselves from active participation or compliance with certain rules or expectations), and

- game playing (taxpayers strategically navigate rules, sometimes in a way that pushes the boundaries without outright defiance).

The motivational posture theory states that taxpayers have different motivations and establish social distance between themselves when dealing with tax administrations. The theory distinguishes between deference posture and defiant posture motivation when dealing with tax administrations. According to Braithwaite's (2003, 2009) framework of motivational postures, deference motives signify commitment and capitulation, reflecting a positive attitude toward tax administrations. On the other hand, defiance motives denote resistance, indicating a negative attitude toward tax administrations. The commitment postulates assume a fair tax system; consequently, taxpayers feel a moral obligation to pay their fair share of taxes to contribute to the public welfare. Capitulation is a positive orientation of taxpayers stemming from their willingness to accept the legitimacy power of tax administrations, ensuring taxpayers' supportive services from the administrations (Braithwaite, 2003; Kirchler & Wahl, 2010). Resistance, on the other hand, signifies a negative orientation and reflects taxpayers' doubt in tax administration, perceiving them as controlling and dominant rather than supportive as they engage in taxpayers' activities, assuming taxpayers' lack of willingness to cooperate (Braithwaite, 2003; Kirchler & Wahl, 2010). Deterrence may not be necessary for taxpayers already committed, as it could undermine the trust between taxpayers and tax administrations.

The results of the previous research are mixed. Braithwaite (2003) and Kirchler and Wahl (2010) found a negative correlation between deference

motives (commitment and capitulation) and tax evasion and a positive correlation between defiance motives and tax evasion. Moreover, Kirchler and Wahl (2010) further assumed that therefore voluntary tax compliance should be in a positive relationship with deference motives (commitment and capitulation) and in a negative relationship with defiance (disengagement, resistance, and game playing), while tax evasion should strongly correlate with resistance. Enforced motivation has no connection with tax compliance (Kirchler & Wahl, 2010). Sadjiarto et al. (2020) showed that tax compliance remains unaffected by commitment, capitulation, and resistance.

Conversely, game playing and disengagement have a significant influence on tax compliance. Gangl et al. (2015) confirmed a negative correlation between enforced motivation and tax compliance and a positive relation between committed motivation and tax compliance. In contrast to Hartner et al. (2008) and Kirchler and Wahl (2010), voluntary motivation was not related to tax compliance. Puspitasari and Meiranto (2014) and Puspitasari et al. (2017) found that the posture motivation of participants did not have a significant impact on tax compliance decisions. Taxpayers with a positive-oriented motivation posture did not differ in their compliance decisions from those with a defiance-oriented posture motivation.

The previous results have confirmed the significance of motivational postures, tax compliance, and tax evasion in shaping the tax system and resulting in different governance approaches by authorities. However, a more detailed and comprehensive examination of these relationships is necessary, as confirmed correlations can affect decisions about further tax governance policies used by authorities to mitigate tax evasion behavior. Therefore, authorities should comprehend the motivations behind tax (non)compliance.

The aim of this study is to examine behavioral intentions, focusing on resistance-cooperation motivation postures (commitment, capitulation, resistance) and their relevance to tax compliance (voluntary and enforced) and tax evasion. This study assumes that voluntarily compliant individuals are cooperative while enforced only under fear of being audited and high fines. Based on the

previous conclusion, this study tested the following hypotheses:

H1: *Positive correlations are expected between voluntary tax compliance and motivational posture commitment and capitulation (deference), while a negative correlation is expected with resistance (defiance).*

H2: *Negative correlations are expected between enforced tax compliance and motivational posture commitment and capitulation (deference), while a positive correlation is expected with resistance (defiance).*

H3: *Tax evasion attitude negatively correlates with commitment and capitulation (deference) and positively correlates with resistance (defiance).*

2. METHOD

In the first research stage, a survey was conducted to explore the connection between voluntary and enforced tax compliance, attitudes toward tax evasion, and motivational postures (commitment, capitulation, and resistance). The survey targeted Slovene taxpayers and utilized a snowball sampling approach due to the sensitive nature of topics related to tax and tax payments. In social science research, snowball sampling is commonly used as a non-probability technique. It is employed when it is challenging to identify and access specific participants, such as Slovene taxpayers willing to share their thoughts and information about the tax system and their tax payments. In this approach, existing participants share information about other potential participants. In this survey, 390 respondents participated, and the data collection took place from March to May 2023.

In addition to demographic variables, the study utilized 27 statements from the questionnaire. The variables are specified in Table 1.

The complete list of observed statements is provided in Table A1, Appendix A. The motivational postures were measured by six items, as proposed by Braithwaite (2003, 2009). Voluntary tax compliance intentions were measured similarly to

Table 1. Explanation of variables

Variables	Explanation	Source
Motivational posture commitment (MPC)	Measures moral obligation to pay their fair share of taxes to contribute to the public welfare	Braithwaite (2003, 2009)
Motivational posture Capitulation (MPCA)	Measures the orientation of taxpayers arising from their willingness to accept the legitimacy of tax administration, ensuring supportive services for taxpayers from the administrations	
Motivational posture resistance (MPR)	Assesses taxpayers' attitudes toward the tax administration, examining their role in either controlling or supporting capacities as they participate in taxpayers' activities	
Voluntary tax compliance (VTC)	Measures taxpayers' perceived responsibility to collaborate with the tax administrations emanating from taxpayers' moral obligation to society	Gangl et al. (2013), Palil (2010), Barone and Mocetti (2011), Kirchler and Wahl (2010)
Enforced tax compliance (ETC)	Measures attitudes toward the power of tax administrations, where enforced compliance arises from the taxpayers' concern about strict controls, audits, and fining	Palil (2010), Hasseldine and Hite (2002), Kirchler and Wahl (2010)
Tax evasion attitude (TE)	Measures taxpayers' perceived attitude toward intentional breaking of the law	McGee and Lingle (2008)

the scale used by Gangl et al. (2013), Palil (2010), Barone and Mocetti (2011), and Kirchler and Wahl (2010). Enforced tax compliance intention was measured similar to the scale used by Palil (2010), Hasseldine and Hite (2002), and Kirchler and Wahl (2010). Tax evasion attitude was assessed with 12 items from McGee and Lingle (2008). Twelve items were slightly modified and changed to "If-Clause statements" to get the response from taxpayers about their attitude toward tax evasion in different situations. Motivational postures, voluntary tax compliance, and enforced tax compliance used a five-point Likert scale (one represents "strongly disagree" while five represents "strongly agree") (Tanujaya et al., 2022). Conversely, tax evasion attitude used a five-point Likert scale, but with a different interpretation: one denotes "morally unacceptable," three signifies "neither acceptable nor unacceptable," and five indicates "morally acceptable."

In the second research stage, the data collected from the conducted survey were analyzed using descriptive statistical methods calculating mean, median, standard deviation, excess, and skewness for observed variables. In the third research stage, the correlations between variables within specific groups (motivational postures, voluntary tax compliance, enforced tax compliance, and tax evasion attitude) were examined. In the subsequent research step, the relationships between the defined groups of variables using the PLS-SEM approach following the recommendation of Hair et al. (2019) were explored. The PLS-SEM approach

was applied for several circumstances, such as the complexity, many constructs, indicators, and correlations, and lack of normality. To inspect each research hypothesis individually, the PLS-SEM models were estimated separately. Bootstrapping was conducted to gain additional insights into the models. SmartPLS 4 software, with default settings, was utilized in the analysis. The focus was set on the correlation coefficients between motivational postures and voluntary tax compliance, enforced tax compliance, and tax evasion attitudes in the estimated models. Additionally, outer loadings were commented upon. The outer loadings represent an item's absolute contribution (Hair et al., 2017) to its assigned construct. This way, it was possible to observe, for example, the contribution of variables or items such as MPC1, MPC2, MPCA1, and MPCA2 to the deference construct.

3. RESULTS

The sample comprised 187 males (48%) and 203 females (52%). Respondents ranged in age from 19 to 80 years (mean = 41.37; standard deviation = 12.31; median = 42.00). The majority of respondents held a secondary education qualification (41.54%), while 28.97% had tertiary education or a university degree. Additionally, 19.23% had a higher secondary education level, 6.41% possessed master's or doctoral degrees in science, and 3.85% had either primary school education or no formal education. Regarding income, 50.26% of respondents reported a yearly income in the range of

1,000 to 2,000 euros, 12.05% reported an income lower than 1,000 euros, and 18.21% reported an income higher than 2,000 euros. Nearly one-fifth of respondents (19.49%) chose not to disclose their income level.

Table 2. Descriptive statistics

Item	Mean	Median	Standard deviation	Excess (kurtosis)	Skewness
MPC1	4.115	4	0.947	0.048	−0.869
MPC2	4.003	4	1.056	−0.103	−0.818
MPCA1	3.451	4	0.878	0.155	−0.376
MPCA2	3.331	3	0.898	0.333	−0.445
MPR1	2.987	3	0.921	0.120	0.045
MPR2	3.295	3	1.019	−0.493	−0.120
VTC1	3.790	4	1.122	−0.457	−0.574
VTC2	2.900	3	1.054	−0.322	0.108
VTC3	3.049	3	1.074	−0.444	−0.147
VTC4	3.456	4	1.243	−0.771	−0.394
VTC5	3.241	3	1.231	−0.799	−0.261
ETC1	3.738	4	0.936	−0.107	−0.475
ETC2	3.464	4	1.113	−0.285	−0.531
ETC3	3.736	4	1.255	−0.527	−0.688
ETC4	3.810	4	0.886	−0.479	−0.286
TE1	2.338	2	1.185	−0.711	0.500
TE2	2.023	2	1.073	−0.236	0.780
TE3	2.715	3	1.349	−1.185	0.170
TE4	2.549	2	1.340	−1.131	0.338
TE5	2.087	2	1.187	−0.460	0.792
TE6	1.995	2	1.116	0.055	0.943
TE7	2.305	2	1.115	−0.767	0.379
TE8	2.051	2	1.059	0.111	0.848
TE9	2.551	2	1.492	−1.261	0.426
TE10	2.485	2	1.308	−0.845	0.451
TE11	2.628	3	1.341	−1.040	0.343
TE12	2.697	3	1.319	−1.012	0.234

Note: MPC = motivational posture commitment; MPCA = motivational posture capitulation; MPR = motivational posture resistance; VTC = voluntary tax compliance; ETC = enforced tax compliance; TE = tax evasion attitude.

Table 2 presents the main results of the descriptive statistics for the observed variables. The results indicate that motivational postures (commitment, capitulation, and resistance), voluntary tax compliance, and enforced tax compliance variables have mean and median values equal to or higher than three. This suggests that respondents generally agree with the statements. Dominant postures reflect positive orientation to tax authorities, that is, commitment (M = 4.059; SD = 0.904) and capitulation (M = 3.391; SD = 0.730). Approximately 81% of taxpayers relate positively to commitment, and 57% recognize themselves in capitulation. Only 44% of taxpayers recognized them in

resistance (M = 3.141; SD = 0.780). Conversely, tax evasion attitude variables have mean and median values below three, indicating that respondents find morally unacceptable statements in this question group. These conclusions are supported by the observation that motivational postures (commitment, capitulation, and resistance), voluntary tax compliance, and enforced tax compliance items are negatively skewed (except for MPR1 and VTC2), while tax evasion attitude items are positively skewed. Additionally, the results highlight that none of the variables follows a normal distribution.

Inter-item correlations of motivational postures (commitment, capitulation, and resistance), voluntary tax compliance, enforced tax compliance, and tax evasion attitude are provided in Tables 3-6.

Table 3. Inter-item correlations of the motivational posture commitment, capitulation, and resistance items

Items	MPC1	MPC2	MPCA1	MPCA2	MPR1	MPR2
MPC1	1.000					
MPC2	0.623	1.000				
MPCA1	0.141	0.112	1.000			
MPCA2	0.160	0.172	0.347	1.000		
MPR1	−0.092	−0.061	−0.072	−0.262	1.000	
MPR2	−0.149	−0.120	−0.175	−0.244	0.288	1.000

Note: MPC = motivational posture commitment; MPCA = motivational posture capitulation; MPR = motivational posture resistance.

Table 4. Inter-item correlations of the voluntary tax compliance items

Items	VTC1	VTC2	VTC3	VTC4	VTC5
VTC1	1.000				
VTC2	0.360	1.000			
VTC3	−0.011	0.020	1.000		
VTC4	0.512	0.303	0.083	1.000	
VTC5	0.057	0.155	0.084	0.246	1.000

Note: VTC = voluntary tax compliance.

Table 5. Inter-item correlations of the enforced tax compliance items

Items	ETC1	ETC2	ETC3	ETC4
ETC1	1.000			
ETC2	0.294	1.000		
ETC3	0.214	0.350	1.000	
ETC4	0.172	0.271	0.336	1.000

Note: ETC = enforced tax compliance.

Table 6. Inter-item correlations of the voluntary tax evasion attitude

Items	TE1	TE2	TE3	TE4	TE5	TE6	TE7	TE8	TE9	TE10	TE11	TE12
TE1	1.000											
TE2	0.391	1.000										
TE3	0.571	0.246	1.000									
TE4	0.537	0.236	0.635	1.000								
TE5	0.236	0.438	0.124	0.073	1.000							
TE6	0.374	0.508	0.229	0.182	0.577	1.000						
TE7	0.458	0.386	0.554	0.556	0.236	0.271	1.000					
TE8	0.340	0.503	0.298	0.228	0.601	0.558	0.337	1.000				
TE9	0.356	0.109	0.436	0.477	−0.020	0.031	0.323	0.092	1.000			
TE10	0.273	0.136	0.324	0.395	0.141	0.153	0.350	0.160	0.429	1.000		
TE11	0.441	0.229	0.453	0.406	0.162	0.252	0.397	0.232	0.393	0.464	1.000	
TE12	0.436	0.212	0.459	0.462	0.189	0.238	0.389	0.254	0.438	0.479	0.770	1.000

Note: TE = tax evasion attitude.

Most correlations fall within the range of 0.2 to 0.5, indicating the presence of moderate correlation. However, there are instances where strong correlations, with values exceeding 0.5, are observed. In the first group of variables, the highest correlation is measured between MPC1 and MPC2 ($r = 0.623$). In the second group of variables, the highest correlation is measured between VTC1 and VTC2 ($r = 0.512$). There are no strong correlations between items in the enforced tax compliance group. In contrast, there are more cases of strong correla-

tions between items in the tax evasion attitude group, among which the highest correlation is between TE5 and TE8 ($r = 0.601$).

Table 7 presents correlations between motivational postures (commitment, capitulation, and resistance), voluntary tax compliance, enforced tax compliance, and tax evasion attitudes.

Table 7 suggests that motivational posture commitment and capitulation (deference) positively

Table 7. Inter-item correlations of the items

Group	Item	Motivational postures					
		MPC1	MPC2	MPCA1	MPCA2	MPR1	MPR2
VTC	VTC1	0.462	0.643	0.125	0.110	−0.003	−0.056
	VTC2	0.284	0.263	0.101	0.206	0.038	−0.066
	VTC3	0.093	0.097	0.124	0.177	−0.100	−0.126
	VTC4	0.447	0.599	0.126	0.147	−0.015	−0.187
	VTC5	0.227	0.153	−0.041	0.058	−0.076	−0.044
ETC	ETC1	0.156	0.133	0.044	0.051	−0.054	−0.056
	ETC2	0.059	0.108	0.106	0.059	0.068	0.053
	ETC3	0.157	0.093	0.083	0.068	0.090	0.047
	ETC4	0.170	0.214	0.127	0.034	0.063	0.019
TE	TE1	−0.298	−0.247	−0.029	−0.057	0.150	0.208
	TE2	−0.227	−0.278	−0.098	−0.162	0.179	0.118
	TE3	−0.334	−0.295	−0.084	−0.026	0.113	0.141
	TE4	−0.222	−0.238	−0.067	−0.059	0.080	0.201
	TE5	−0.207	−0.150	0.009	0.040	0.104	0.078
	TE6	−0.276	−0.222	−0.024	−0.075	0.137	0.112
	TE7	−0.286	−0.314	−0.023	−0.114	0.094	0.133
	TE8	−0.234	−0.190	−0.121	−0.123	0.127	0.148
	TE9	−0.074	−0.121	0.002	−0.019	0.095	0.077
	TE10	−0.188	−0.148	−0.048	0.086	−0.108	0.114
	TE11	−0.200	−0.202	−0.038	0.072	0.029	0.078
	TE12	−0.171	−0.200	−0.039	0.028	0.026	0.114

Note: MPC = motivational posture commitment; MPCA = motivational posture capitulation; MPR = motivational posture resistance; VTC = voluntary tax compliance; ETC = enforced tax compliance; TE = tax evasion attitude.

correlate with voluntary tax compliance and enforced tax compliance items, but negatively with tax evasion attitude. On the other hand, motivational posture resistance (defiance) items generally have a negative correlation with voluntary tax compliance and a positive correlation with enforced tax compliance and tax evasion attitudes. However, in most cases, the correlations are rather weak.
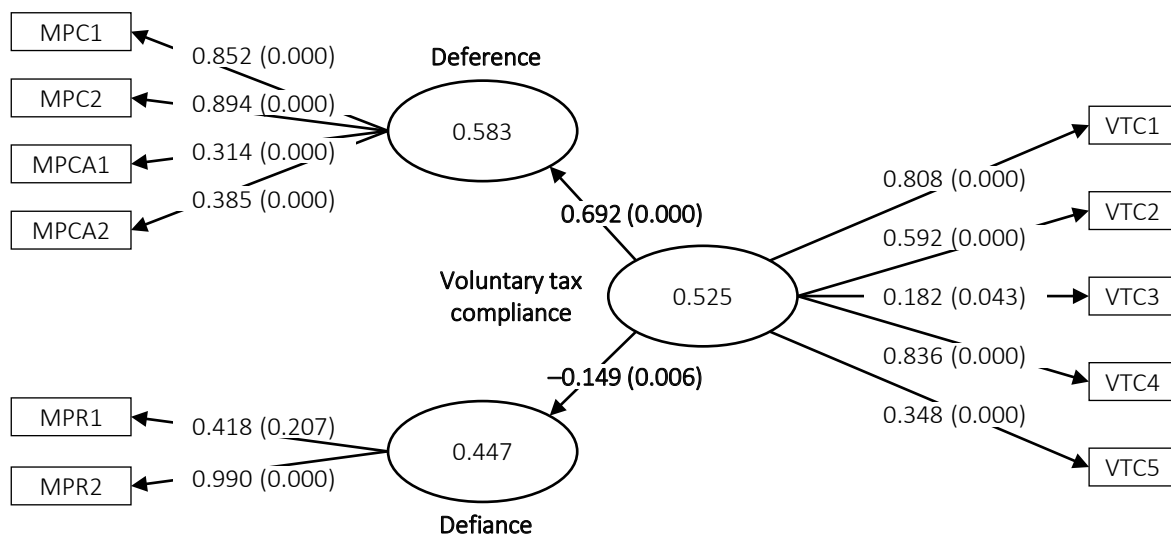
Figure 1 shows the main results of the PLS-SEM models of motivational posture commitment, capitulation (deference), and resistance (defiance) and voluntary tax compliance. The values on the left and right-hand arrows represent outer loadings, while p-values are provided in brackets. Inside the circles, Cronbach's alpha values are noted. The most crucial aspect is the link between the circles. The first value on an arrow between the circles indicates the correlation between two groups of variables, with the corresponding p-value enclosed in brackets.

According to Figure 1, the link between voluntary tax compliance and deference (commitment and capitulation) is strong, positive, and statistically significant at a significance level of 0.05 ($r = 0.692$, $p < 0.001$). On the other hand, the link between voluntary tax compliance and defiance (resistance) is weak and negative but also statistically significant at a significance level of 0.05 ($r = -0.149$, p

= 0.006). Within the context of deference motives, the most significant argument for paying taxes is a moral obligation (loading = 0.894). The MPR2 item, which asserts that the tax authorities are less interested in helping one do right and more in catching one for doing the wrong thing, contributes the most to the defiance construct (loading = 0.990). The crucial items with the highest absolute contribution to the voluntary tax compliance construct are VTC1, guiltiness of not paying the full share of taxes (loading = 0.808), and VTC4, paying taxes required by the regulations even in the absence of the tax audits (loading = 0.836). The results suggest that the first research hypothesis H_1 can be accepted.
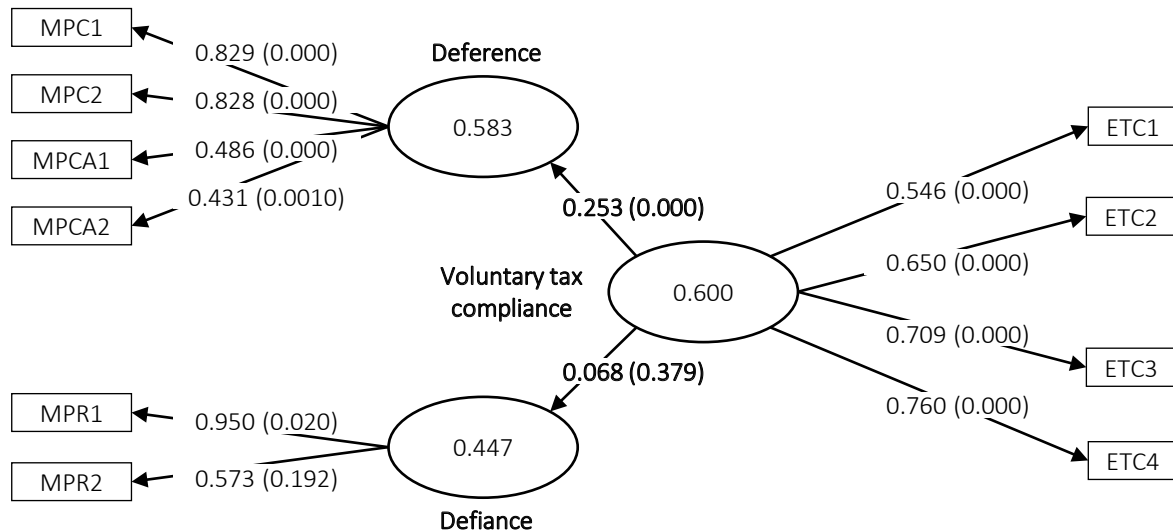
Figure 2 reveals the main results of the PLS-SEM models of motivational posture commitment, capitulation (deference), and resistance (defiance) and enforced tax compliance.

The results show that the link between enforced tax compliance and deference (commitment and capitulation) is moderate, positive, and statistically significant at a significance level of 0.05 ($r = 0.253$, $p < 0.001$). On the other hand, the link between enforced tax compliance and defiance (resistance) is weak and positive but statistically insignificant at a significance level of 0.05 ($r = 0.068$, $p = 0.379$). Within deference motives, the primary rationale for compensating taxpayers is the belief that it is

Note: MPC = motivational posture commitment; MPCA = motivational posture capitulation; MPR = motivational posture resistance; VTC = voluntary tax compliance; ETC = enforced tax compliance; TE = tax evasion attitude.

Figure 1. PLS-SEM model for the relationship between motivational posture commitment, capitulation (deference), and resistance (defiance) and voluntary tax compliance
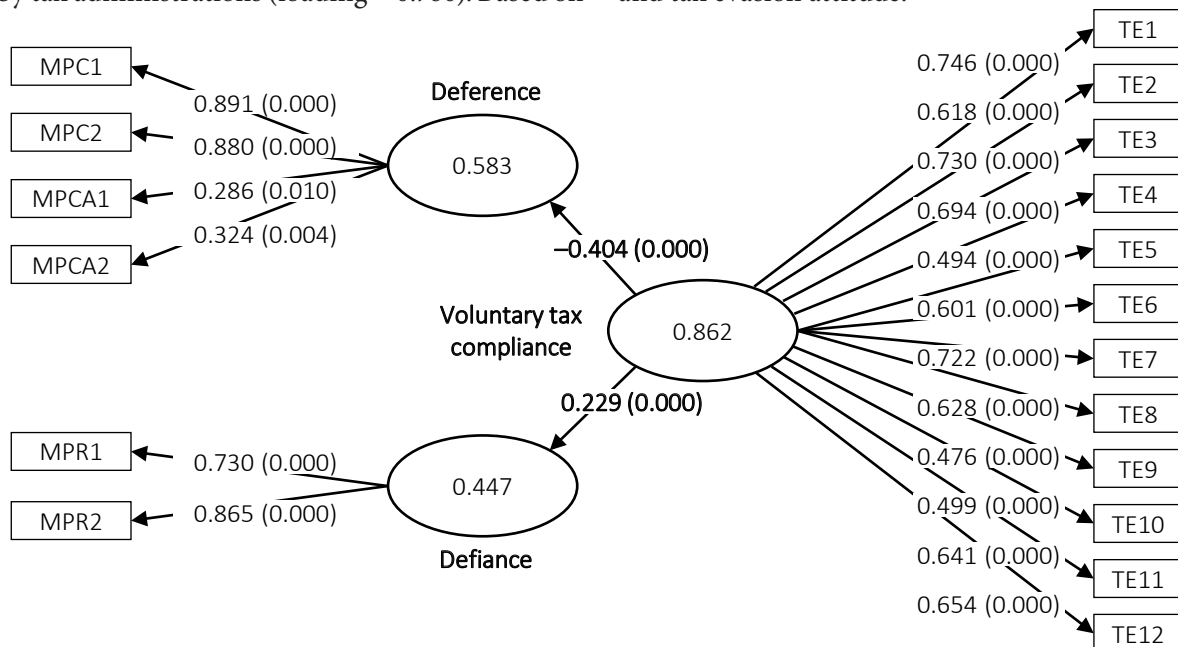
Note: MPC = motivational posture commitment; MPCA = motivational posture capitulation; MPR = motivational posture resistance; VTC = voluntary tax compliance; ETC = enforced tax compliance; TE = tax evasion attitude.

Figure 2. PLS-SEM model for the relationship between motivational posture commitment, capitulation (deference), and resistance (defiance) and enforced tax compliance

the right thing to do (loading = 0.829). The MPR1 item, stating that it is impossible to satisfy the requirements of the tax administration completely, contributes the most to the defiance construct (loading = 0.950). The key variable contributing to enforced tax compliance is the fear of being caught by tax administrations (loading = 0.760). Based on

the obtained results, the second research hypothesis H_2 can only be partially accepted.

Figure 3 displays the main results of the PLS-SEM models of motivational posture commitment, capitulation (deference), and resistance (defiance) and tax evasion attitude.

Note: MPC = motivational posture commitment; MPCA = motivational posture capitulation; MPR = motivational posture resistance; VTC = voluntary tax compliance; ETC = enforced tax compliance; TE = tax evasion attitude.

Figure 3. PLS-SEM model for the relationship between motivational posture commitment, capitulation (deference), and resistance (defiance) and tax evasion attitude

The results confirm that the link between tax evasion attitude and deference (commitment and capitulation) is moderate, negative, and statistically significant at a significance level of 0.05 ($r = -0.404$, $p < 0.001$). The link between tax evasion attitude and defiance (resistance) is weak, positive, and statistically significant at a significance level of 0.05 ($r = 0.229$, $p < 0.001$). Too high tax rates (loading = 0.746), an unfair tax system (loading = 0.730), and investing money in projects that do not bring one any benefits (loading = 0.722) are the items with the highest absolute contribution to the tax evasion attitude construct. Within motivational postures, in the deference construct, the item with the highest absolute contribution is MPC1 (taxes to pay are right), with a loading of 0.891. On the other hand, the item with the highest absolute contribution to the defiance construct is MPR2 (tax administrations prioritize catching one rather than helping), with a loading of 0.865. All the results given indicate that the third research hypothesis H_3 is accepted.

The results presented in Figure 1 suggest that the first research hypothesis, H_1, can be accepted. However, based on the results obtained and presented in Figure 2, the conclusion is that the second research hypothesis, H_2, can only be partially accepted. Additionally, all the results provided in Figure 3 indicate that the third research hypothesis, H_3, is accepted.

4. DISCUSSION

The examination of commitment, capitulation, and resistance indicates the most prominent average in deference commitment is to comply to pay taxes. In contrast, within the defiance posture resistance, doubt in supporting the role of tax authorities, perceiving them as more controlling and cooperative was persuaded as most important. Regarding attitudes toward tax evasion and intentional law breaking, the results confirm that taxpayers highly perceive the tax system as unfair and do not consider tax evasion entirely morally unacceptable. The most morally unacceptable act is spending much of the collected money on worthy projects. Among voluntary tax compliance activities, the intention and moral obligation to pay the full share of taxes is critical. In contrast, if oth-er people, especially those in poverty, benefit from paying taxes, it seems not to be among the priorities. The awareness of taxpayers about the risk of being caught when unjustifiably claiming tax deductions is highly significant within the context of enforced tax compliance intentions. However, this is not the case for the probability of being detected.

This study further shows three distinct intentions in tax behavior with different underlying motives. First, deference motivational postures, such as commitment and capitulation, have a positive relationship with voluntary tax compliance, whereas the relationship is negatively associated with defiance motivational posture resistance. Second, the deference motivational posture commitment and capitulation show a positive relationship with enforced tax compliance and a negative relationship with defiance resistance. Deference motivational postures (commitment and capitulation) show a moderate negative association with tax evasion attitude and a weak positive relationship with defiance motivational posture resistance. The results suggest that among the three potential tax climates proposed by Gangl et al. (2015) – antagonistic, service, or confidence – authorities should avoid adopting an antagonistic climate and corresponding governance principles that arise from it. This is because taxpayers generally disagree with the reasons for tax evasion. The mean of TE1-TE12 is below average, implying that taxpayers' attitudes toward motives in perceived situations, as outlined by McGee and Lingle (2008), do not consider tax evasion necessary. In these circumstances, a restrictive approach is deemed unnecessary. Instead, tax authorities should adopt approaches and strategies that foster positive tax environments, such as service-oriented (customer-centric approach, open communication, performance measurement) and confidence-building climates (transparency, accountability, inclusivity).

These results are consistent with the Rashid et al.'s (2022) argument of moral responsibility, which posits that the social distance for commitment postures is narrower compared to the capitulation posture between taxpayers and tax authorities. Questioning the friendly and gradual intentions of tax authorities places taxpayers in a position of resistance, leading to cautious behavior (Brathwaite,

2003; Rashid et al., 2022). Hartner et al. (2008) reached the same conclusion as this study; deference postures increase tax compliance, while defiance postures reduce tax compliance. The results are also partially in line with Kirchler and Wahl (2010), who confirmed a positive correlation of voluntary tax compliance with commitment and capitulation and a negative correlation with resistance. These findings align with Brathwaite (2003): taxpayers with more tax-evaded activities are more likely to express resistance. Moreover, it confirms Kirchler and Wahl (2010), indicating a negative correlation between tax evasion and commitment and a positive correlation with resistance.

This study did not confirm the conclusion of Kirchler and Wahl (2010), who found a positive relationship between enforced tax compliance and resistance. Puspitasari and Meiranto (2014) concluded that the decision for tax compliance among taxpayers who have a positive-oriented motivation posture is not different from tax compliance decisions among taxpayers who have defiance-oriented motives. This suggests that participants

in their analysis consciously committed to being part of the tax administrations' mission to collect taxes from taxpayers (Puspitasari & Meiranto, 2014; Puspitasari et al., 2017). The results do not correlate with Hartner et al. (2008), who did not confirm the assumed negative impact of deference postures on tax evasion with the explanation that the reason for the statistical insignificance could be the ground effect for tax evasion or the ceiling effect for identity judgments.

As future research prospects, the limitations of this paper can be considered. First, instead of relying on self-reported questionnaires, it is consequently possible that future research uses diverse data collection methods to gain a more comprehensive understanding of taxpayers' perspective, like using an experimental approach. Achieving higher tax compliance requires improvements in tax governance not only at the individual or tax authority level but also in enhancing overall organizational governance in tax matters. This is why the motivational postures and behavioral intention should be addressed this way.

CONCLUSION

The purpose of this study was to examine behavioral intentions, focusing on resistance-cooperation motivations and their relevance to tax compliance (voluntary and enforced) and tax evasion.

With the help of the PLS-SEM approach, the inter-item correlations were calculated, showing that motivational postures of deference (commitment and capitulation) exhibit a positive correlation with both voluntary and enforced tax compliance while demonstrating a moderate negative association with the attitude toward tax evasion. In contrast, defiance motivational postures (resistance) and enforced tax compliance display a negative relationship, along with a weak positive association with the attitude toward tax evasion. Based on the findings of this study, in the given circumstances, the adoption of restrictive policies and tools by tax authorities is unnecessary, as taxpayers' attitudes toward tax evasion are appropriate. Therefore, more suitable governance measures are characterized by service-oriented and confidence-building climates and tax strategies that foster positive tax environments.

AUTHOR CONTRIBUTIONS

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Writing – review & editing: Lidija Hauptman, Berislav Žmuk, Nikolina Dečman.

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APPENDIX A

Table A1. List of observed variables and statements

Variable	Statement
MOTIVATIONAL POSTURE COMMITMENT, CAPITULATION, AND RESISTANCE	
MPC1	Paying taxes is the right thing to do.
MPC2	I feel a moral obligation to pay my taxes.
MPCA1	If you cooperate with the tax administration, they are likely to cooperate with you.
MPCA2	The tax system may not be perfect, but it works well enough for most citizens.
MPR1	It is impossible to satisfy the requirements of the tax administration completely.
MPR2	The tax administration is more interested in catching you for doing the wrong thing than helping you do the right thing.
VOLUNTARY TAX COMPLIANCE	
VTC1	I would feel guilty if I did not pay my full share of taxes.
VTC2	By paying the right amount of income tax, I believe that other people, especially in poverty, will benefit.
VTC3	Paying taxes is one of the basic duties of citizenship.
VTC4	When I pay my taxes as required by the regulations, I do so even if tax audits do not exist.
VTC5	Even if someone thinks a tax is unfair, he/she should pay it first and then complain if necessary.
ENFORCED TAX COMPLIANCE	
ETC1	Serious enforcement and penalties by the FURS may result if I do not comply.
ETC2	I believe that the probabilities of being detected by the tax administration for not declaring the exact income that I receive in previous year are high.
ETC3	When I pay my taxes as required by the regulations, I do so because a great many tax audits are carried out.
ETC4	The chances of getting caught by the tax administration claiming excessively or unjustifiably high tax deductions are high.
TAX EVASION ATTITUDE	
TE1	If tax rates are too high, tax evasion is…
TE2	Even if tax rates are not too high, tax evasion is…
TE3	If the tax system is unfair, tax evasion is…
TE4	If a large portion of the money collected is wasted, tax evasion is…
TE5	Even if most of the money collected is spent wisely, tax evasion is…
TE6	Even if a large portion of the money collected is spent on worthy projects, tax evasion is…
TE7	If a large portion of the money collected is spent on projects that do not benefit me, tax evasion is…
TE8	Even if a large portion of the money collected is spent on projects that do benefit me, tax evasion is…
TE9	If a significant portion of the money collected winds up in the pockets of corrupt politicians or their families and friends, tax evasion is…
TE10	If some of the proceeds go to support a war that I consider to be unjust, tax evasion is…
TE11	If the government discriminates against me because of my religion, race, or ethnic background, tax evasion is…
TE12	If the government imprisons people for their political opinions, tax evasion is…