

# TRUST IN STATE & POLITICS: EVALUATING THE CIVIC ENGAGEMENT AND COMPLIANCE AMONG CITIZENS OF PAKISTAN

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## **ABSTRACT**

The study examines whether policies are viewed inclusive or elite driven and how these perceptions affect the legitimacy of State institutions and citizens' obligations towards State. These perceptions are determined by institutional and political trust that shape the citizenship behaviour towards civic engagement and policy compliance. The study has used a mixed-method approach for analyzing the relationship. The clustered data at micro-level is analyzed using a two-level hierarchical regression followed by a cross-validation of empirical insights through qualitative data collection. Three focus group discussions (FGDs) are conducted with citizens and representatives from selected public offices. This enabled to collect perspectives from both the demand- and supply-side of governance. In addition, eleven key informant interviews (KIIs) with community representatives helped to capture variation across socioeconomic segments.

Findings reveal that citizens with higher life satisfaction and political awareness are more likely to join formal civic groups to gain perceived empowerment even when social trust is low. Peaceful civic engagement strengthens compliance norms among Pakistani citizens but protests and boycotts often legitimize tax evasion as a reciprocity behaviour towards perceived institutional unfairness. However, under high institutional distrust, informal civic engagement remains restrained unless individuals perceive threats to personal autonomy. Economic discontent plays a greater role in determining informal civic engagement than the concerns about cash income. Education-based inequalities as a form of social insecurity, erodes confidence in the State that increases the likelihood of civic dissent. Though generalized social trust supports social cohesion but it does not necessarily relate to moral obligation towards the State. In comparison to interpersonal trust, institutional skepticism, perception of fairness and political trust have a stronger and more consistent effect on tax compliance behaviour in Pakistan. Perceptions of corruption is more linked to those institutions that have more public interaction. Voluntary tax compliance and responsible citizenship behaviour can be encouraged through confidence in the State institutions when citizens observe fair procedures, visible use of resources, accessibility to government offices and avoiding delays in procedures.

Policy implications suggest that tax compliance strategies must focus on behavioral nudges through norm-building campaigns, and civic education. Transparency in public spending, digital and political governance and electoral accountability is critical in restoring vertical public trust and increase compliance behaviour in Pakistan.

## **PREFACE**

A robust community emerges when there is high civic engagement, which is directly linked with social capital. Moreover, social capital is contextual to political and institutional environment other than history and culture. To promote constructive engagement between Pakistani citizens and the State, the governance structure needs to be improved. When government is better informed about citizen's perceptions, a more appropriate citizen-centered approach can be designed for effective governance reforms. The present study aims to develop strategies for strengthening state-citizen relationship and improve compliance through behavioral nudges.

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## **ABBREVIATIONS**

SDG	Sustainable Development Goal
WVS	World Values Survey
FGDs	Focus Group Discussions
KIIs	Key Informant Interviews
PSLM	Pakistan Social & Living Standards Measurement
ESS	Effective Sample Size
WDI	World Development Indicators
SD	Standard Deviation

## INTRODUCTION

According to National Public Opinion Poll, the trust level expressed by Pakistanis on Election Commission is only 32%, 31% on politician in general, 34% on the parliament, 41% on judiciary and 36% on police. In contrast, army remained the most trusted institution with 57% expressing high to 31% moderate trust in this institution (Gallup Pakistan, 2023). These statistics highlight a significant trust deficit that carries serious consequences for democratic governance and legitimacy of institutions. Figure 1 shows trust in Pakistan is relatively low.

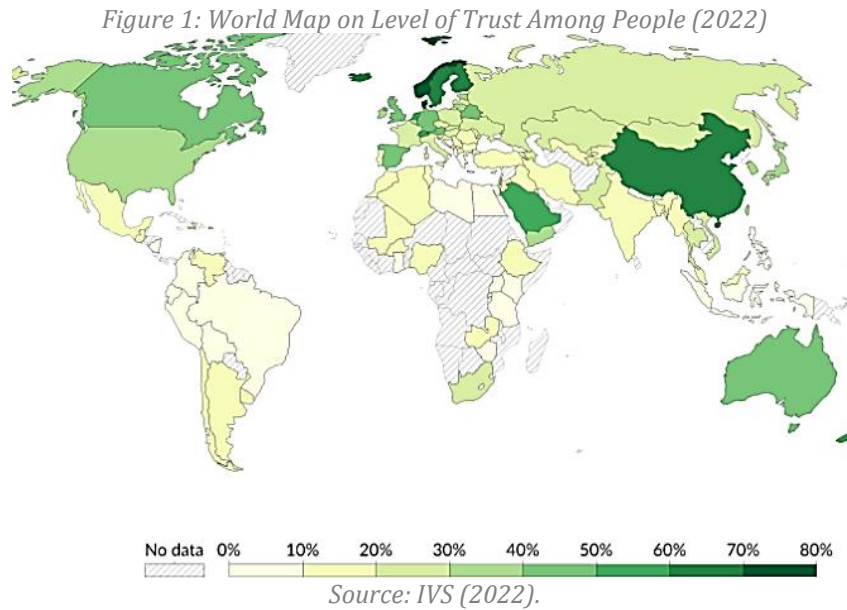
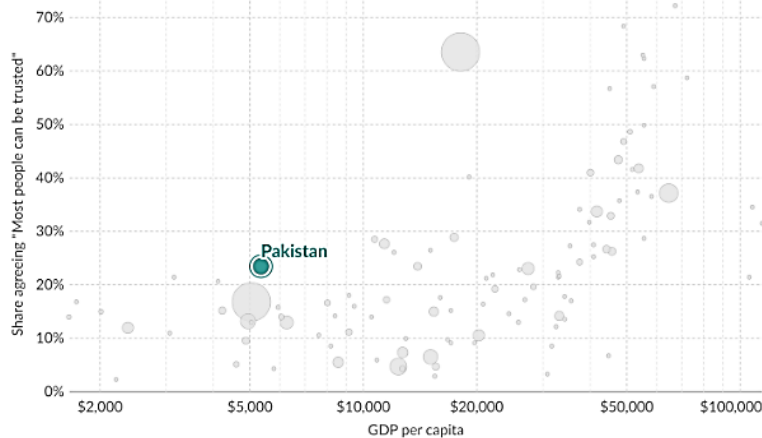


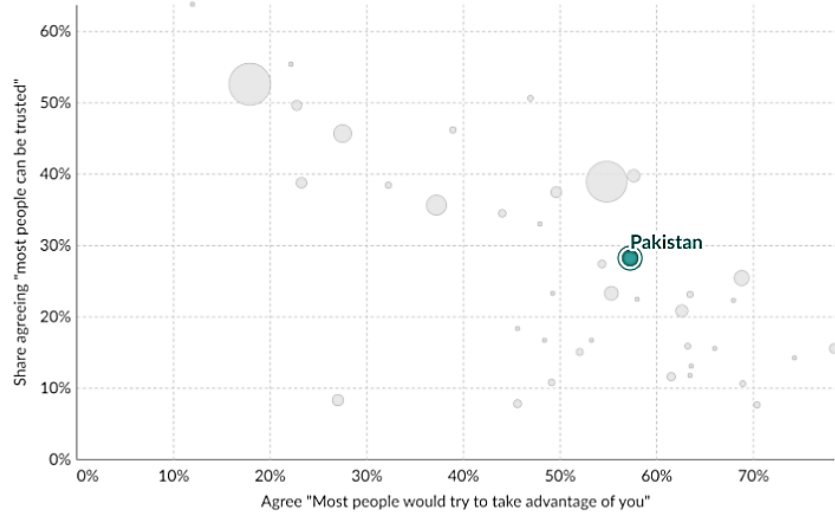
Figure 2 and Figure 3 depict Pakistan's relative position in Asia regarding trust level, GDP per capita and vulnerability to exploitation. The economic performance of Pakistan is relatively low as well as there is a presence of trust deficit.

*Figure 2: Share of Interpersonal Trust Vs GDP Per Capita And Pakistan's Relative Position in Asian Region (2022)*



*Note: Circle represents relative size of Population.*  
Source: IVS (2022) and Eurostat, OECD, IMF, and World Bank (2022).

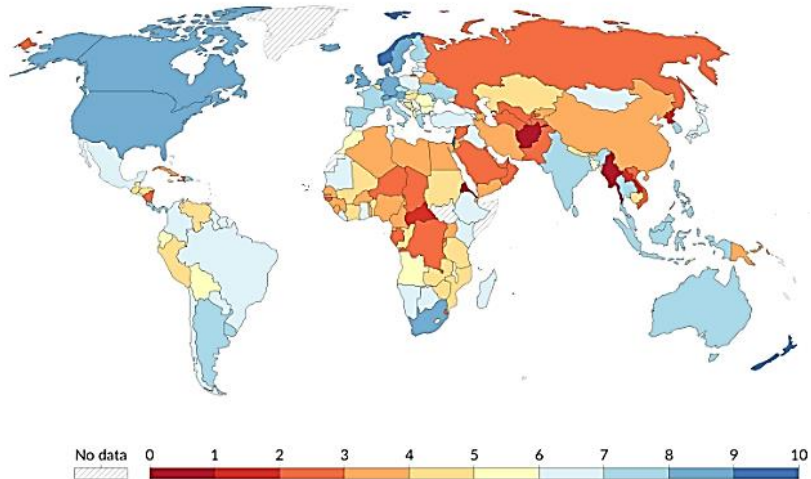
Figure 3: Share of Interpersonal Trust Vs Perception that Others can Take Advantage of Oneself and Pakistan's Relative Position in Asian Region (2022)



Note: Circle represents relative size of Population.  
Source: IVS (2022).

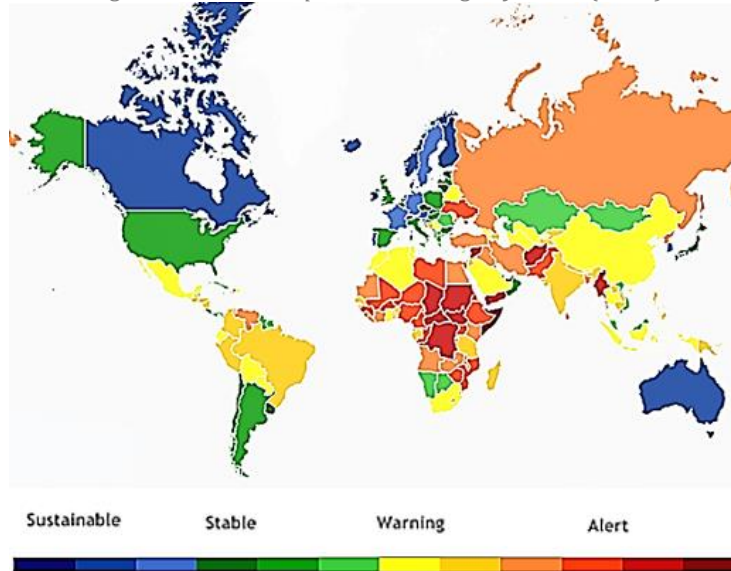
Figure 4 shows that lower Political Participation Index for Pakistan, portraying non-inclusive approach in decision making. The State Fragility Index also represents a dismal situation as being on high alert (Figure 5).

Figure 4: World Map on Political Participation Index (2023)



Note: Higher value indicates greater participation.  
Source: Our World in Data. (2025).

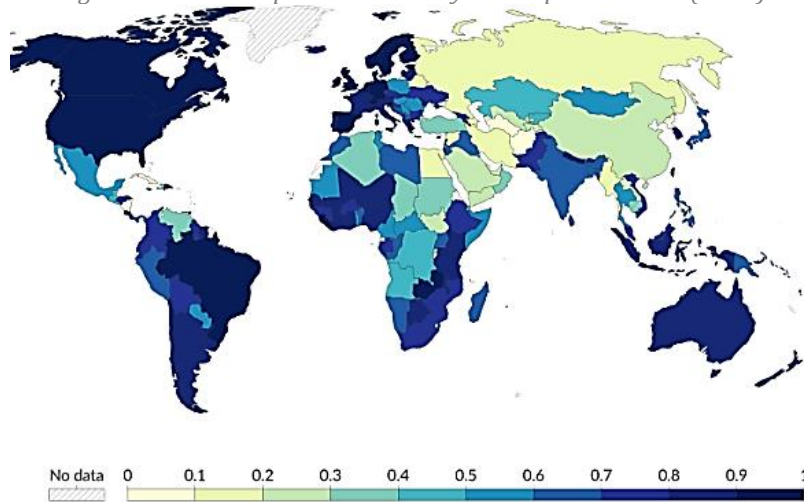
Figure 5: World Map on State Fragility Index (2023)



Source: The Fund for Peace (n.d.).

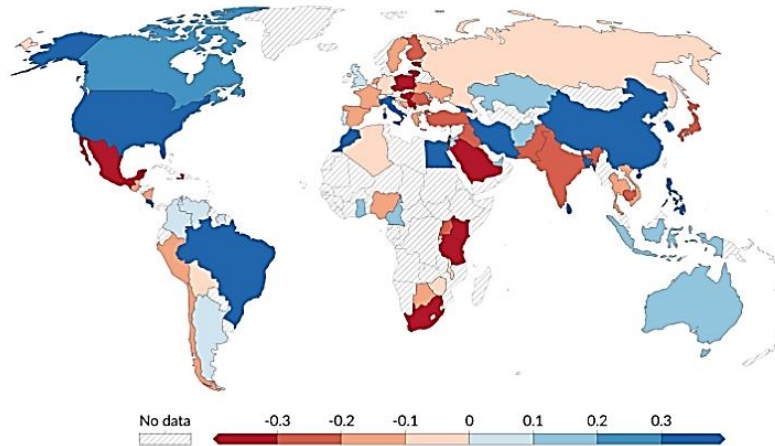
The Civic Society Participation Index measures the extent of citizens' participation in organized groups. The citizens' civic engagement in Pakistan is relatively high as shown in Figure 6. However, further exploration is required to identify the share of constructive participation, in comparison to social activism. Figure 7 shows that altruistic behavior of Pakistanis is much lower as compared to the world's average value.

Figure 6: World Map on Civic Society Participation Index (2023)



Source: V-Dem Institute. (n.d.).

Figure 7: World Map on 'Altruism' measuring the willingness to make donations (2018)



Note: The value 0 represents the world average, hence negative values represent lower altruism.  
Source: (Falk et al., 2018).

One of the crucial elements for stability of political governance is social capital. By building upon the trust in State institutions and politics, the sense of citizenship improves that also raises policy compliance without enforcing coercive regulatory actions by the government. On the other hand, elite-challenging situations lead to non-violent informal civic engagement as a deterrence to perceived distrust on institutions and the rent seeking behaviour of political and business elites. Thus, there is a need to understand the role and responsibility of the State and society within the realm of social capital. The study will explore whether Pakistani citizens perceive State policies not inclusive but elite-driven, and if so (or not), then how it is affected by overall legitimacy of State policies, governance and political environment in a county. These perceptions and institutional environment ultimately affect the policy compliance among citizens. Moreover, a robust community emerges when there is high civic engagement, which is directly linked with social capital.

This report is comprised of three main research questions; i) what is the perceived attitude of Pakistani citizens on country's political system and the role of government; ii) how important is institutional, political and social trust in determining the citizen's value orientation towards civic engagement and compliance in Pakistan? iii) how social and economic values have an impact on the life satisfaction of Pakistani citizens, and its impact on civic responsibility. This study adds to the policy debate as follows: First, by providing a comprehensive view on attitudes of formal and informal civic engagement and factors that influence such behaviour. Second, by studying state-society relationship based upon citizens' perceptions about politics, and state's responsibility, and its impact on policy compliance in Pakistan. Third, it adds to the growing body of literature by examining the interplay between different dimensions of trust, civic attitude and compliance behaviour. Thirdly, the study utilized clustered nature of the data to capture variations in behavioral perceptions and attitudes by controlling for country's changing socio-political and economic landscape. Lastly, the study provides policy insights to improve behavioral compliance and mitigate the citizen's dissent of informal civic engagement.

## LITERATURE REVIEW

There is ample literature available regarding theoretical predictions on the role of trust, in general as well as in political settings, which builds state capacity towards improved societal outcomes. Putnam et al., (1994) investigated the performance of democratic institutions of the regional government in Italy. It was found that good governance is linked with high civic participation, high level of trust and collective action through horizontal cooperation rather than vertical hierarchy. Braithwaite & Levi (1998) deliberates on the relationship between trust and good governance by exploring which one leads to the other. There is a dynamic interplay between trust and governance. Trust as obligation and trust as confidence, both mutually reinforce each other towards good governance.

Many recent works are now based on survey data that focus on empirical foundations on the role of social capital and state effectiveness. These studies have mostly covered the European social survey. Welzel et al., (2005) examined the multiple aspects of social capital and its impact on community involvement, particularly focusing on elite-challenging activities. The elite-challenging participation is linked to strong inclination towards news and politics. On the other hand, education has correlation with all kinds of community involvement. Freitag (2006) studied the role of institutions in shaping social capital and found strong association of direct democracy with positive civic involvement. The study supports the top-down approach of trust building among citizens that has positive impact on voluntary participation in community organizations. Herreros & Criado (2008) suggest that State has a significant role in building social capital that depends upon its efficacy as contract enforcement. However, the magnitude of its impact varies between major and minor ethnic groups with significant impact in majority ethnic group. Hence, by promoting generalized trust various ethnic groups could be integrated towards wider societal impact.

Allum, et al., (2010) used structural equation modelling to study the association among institutional trust, social trust and civic engagement by considering both the top-down and bottom-up approach of trust building. Instead, the more plausible reason of trust building that the study supports is the past experiences and social learning. Robbins (2011; 2012) discussed the two opposing views of trust building. The crowding-out perspective supports that generalized trust diminishes when there is increased dependency of citizens on state institutions to resolve conflicts. The direct control of State breaks down the norms of reciprocity and erodes the role of civil societies. In contrast, the political-institutional perspective explicitly links generalized trust with effectiveness of State institutions. Park & Subramanian (2012) used multi-level model to study the individual and country level link in developing generalized trust. It was found that income inequality reduces the willingness of citizens' engagement with formal association and organizations.

Wahl et al., (2010) used an experimental design to test the slippery slope framework of tax compliance by comparing the outcome of voluntary and enforced compliance. The results supported the argument that tax evasion can be reduced by exerting authority power as well as by improving trust levels on authorities. The taxpayers behave more strategically to avoid compliance in case of low punishing environment and distrust on authority. Kogler, et al. (2013) also analyzed the slippery slope framework for selective European countries. It was found that a higher trust on authorities

leads to increased voluntary tax compliance and a strong perception about authority power results into higher enforced compliance. Grisshaber & Geys (2012) analyzed the relationship between corruption and civic engagement, through formal social networks, for 20 European countries. The study focused on social connectedness as pillar of social capital via increased political awareness and reciprocity towards mutual gains. Only inclusive networks lower corruption but the relationship is reversed in case of exclusive networks. Grisshaber (2014) further elaborated the mitigating effect on corruption by including informal networks via elite-challenging behaviour. This relationship is stronger only when generalized social trust is thriving. Davidovic (2018) found that quality of government has a positive relationship with public compliance to green taxes with political trust acting as a moderator for social trust. Hence, quality of government is not a sole predictor of compliance to environmental taxes if social and political trust is ignored.

Kumagai & Ilorio (2020) explains the role of government in enhancing institutional trust via citizen's engagement in decision making. Inclusive societies can play an important role in promoting citizenship and trust building by introducing a strong public support system in government service delivery. Yousaf et al., (2016) found that trust building on government institutions in Pakistan could be enhanced through greater transparency, which can be achieved via increased citizen participation and improved delivery of public services. Arshad & Khurram (2020) conducted a case study of a single government agency to examine how citizen engagement through information sharing on social media influences public trust in Pakistan. It was evident that informative presence of the government on online platform positively affects people's perceptions on the agency's trustworthiness and its responsiveness. Similarly, Khan (2022) undertook a small-scale study on the local market of Malakand District of Pakistan to examine the relationship of social capital and quality of governance with corruption. Based on the structured interviews of 43 respondents, it was found that lack of institutional trust gets transferred to low level of generalized trust. The study concludes that petty corruption feeds into poor quality of local governance. Cantero-Galiano (2022) conducted a study on Spain to examine the relationship between institutional trust and tax compliance using multi-level regression analysis. Higher corruption perception justify cheating on taxes. The study also found strong regional affects that suggest a more decentralized mechanism for tax compliance. Besley & Dray (2024) studied the relationship of state effectiveness and institutional trust with citizens' policy compliance in UK. A positive relationship was found between trust in government and willingness to comply. Another study by Iftikhar et al. (2024) studied the responsiveness of citizen engagement through social media and digital platform adoption by the government institutions in Pakistan, particularly at the local level. The study found that high level of citizen participation occurs in case of two-way communication where they are allowed to make queries and provide feedback. This, in turn, helps to build trust in the government.

Maguire (2019) studied the barriers and drivers of civic engagement in the Punjab and KPK province of Pakistan. Both formal and informal mechanisms were explored through which citizenship involvement improved. The use of digital technology, media, civic societies, litigations and interventions advocating human right were found to be the key drivers. The main obstacles to civic engagement included structural barriers, lack of awareness and information asymmetry, lack of interest, discrimination and dependency on donors/external funds. Likewise, Ali (2022) and Ali &

Analoui (2023) analyzed the extend of civic participation in Sindh province of Pakistan, despite the notable reform of local government ordinance 2001 that failed to create expected opportunities at grassroot level. Favoritisms, elite-capturing rent seeking behaviour and weak regulatory framework was found be the major hindrances to civic participation at local level. An exploratory study by Nayab (2023) to examine the citizen's association with social structures in Pakistan. The study explored whether the political, economic, social and identity crises, that Pakistan is facing recently, could be alleviated by promoting a stronger civic engagement. The civic engagement was found comparatively higher in Balochistan and Gilgit-Baltistan to the rest of Pakistan whereas Punjab indicted high proportion of those not involved in voluntary work.

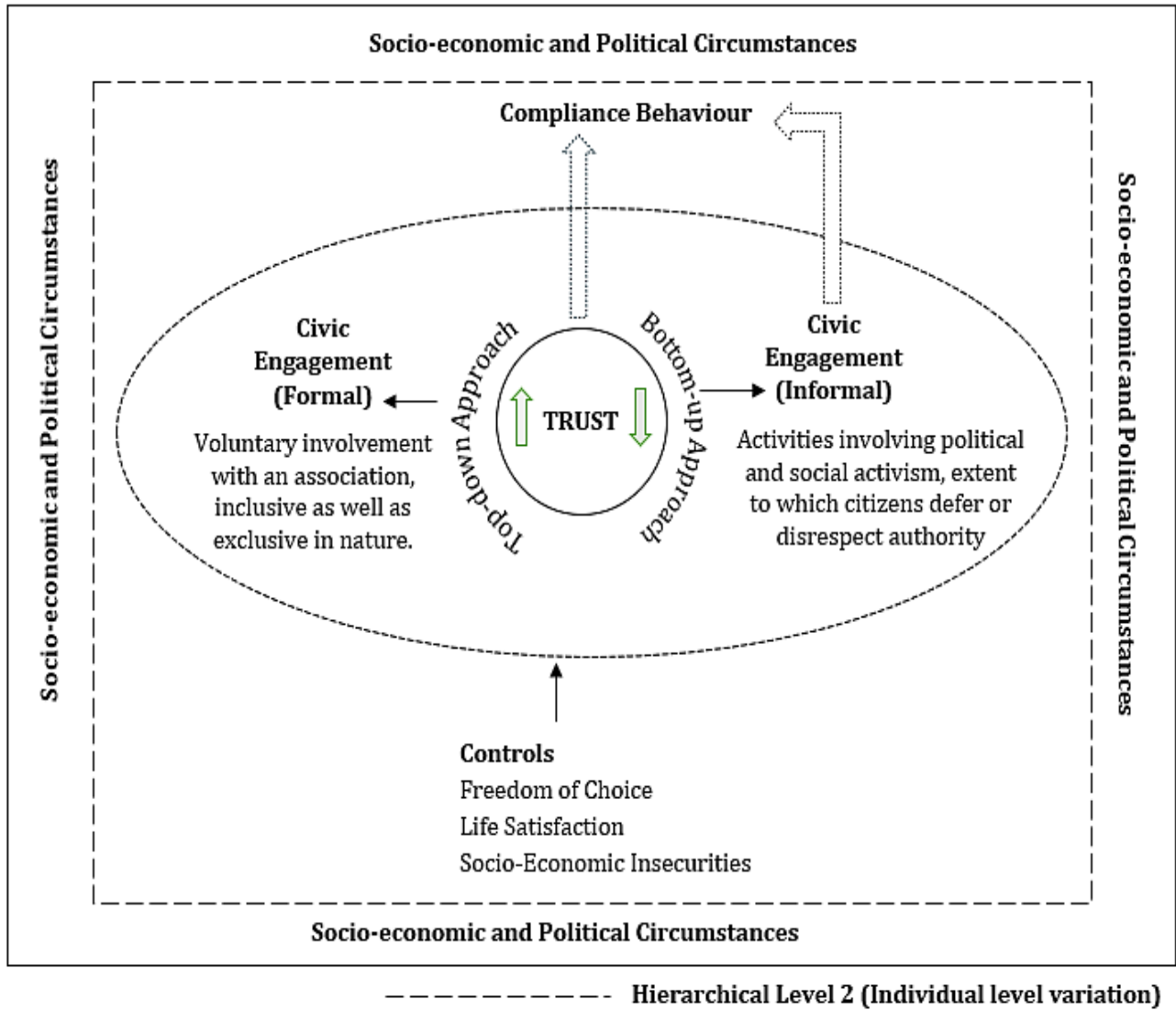
## **RESEARCH METHODOLOGY**

### **3.1. Analytical Framework**

Social capital refers to the norms/values, networking, and trust that facilitate the coordination for mutual benefits. History and culture are important determinants of social capital but State acts as powerful third-party influencer. Social capital is now becoming largely a valued by-product within the political and institutional environment. This is referred to as a 'top-down approach'; when formal institutions and State act as enablers for social capital. Trust in institutions is filtered through social learning and experiences. Another important aspect relates to locally accepted norms, association with leadership, and communication that help to grow social capital. This synergy falls under the 'bottom-up approach' via reciprocity of trust building. It involves non-violent participation under elite-challenging situations and perceived misuse of public office. Such forms of participation create a sense of inclusiveness among citizens as an outcome of confrontation with political elites apparently involved in rent seeking and corruption (Welzel et al. 2005).

Citizens' compliance with government policies increases with improved social capital due to its association with good governance. Corps (2017) depicts that flow of social capital from individual relationships to collective actions enhances the effectiveness of government institutions. The causal flow between social capital and good governance is two-way. The demand-side arise from community via awareness about politics and supply-side thrives from threat of being monitored. Citizens get an intrinsic right to good governance that feeds back to responsible citizenship. Another plausible supply-demand perspective is that government's policy orientation towards community well-being increases when social capital articulates a common interest. Figure 8 provides the analytical framework.

Figure 8: Schematic Representation of the Analytical Framework



Source: Authors' own conceptualization.

### 3.2. Data Collection

The current research used a mixed-method approach. The quantitative analysis is performed using secondary data, followed by a validation exercise via qualitative data collection. For quantitative analysis, the population level micro data<sup>3</sup> is used from World Values Survey (WVS). The summary is provided in Table 1 given below:

<sup>3</sup> The merged data contained different samples drawn from same population. The WVS data is collected across seven waves from 1981 to 2022. In case of Pakistan, the data is available for 4 waves.

Table 1: Description of Available Data for Pakistan

<b>WVS Wave</b>	<b>Wave 3 (1995-1998)</b>	<b>Wave 4 (1999-2004)</b>	<b>Wave 6 (2010-2014)</b>	<b>Wave 7 (2017-2022)</b>
<i>Year of Data Collection</i>	1997	2001	2012	2018
<i>Total Items in Questionnaire</i>	140	203	257	290
<i>Total Respondents (n)</i>	733	2000	1200	1995

Note: \*: The study utilized primarily the data from Wave 4, 6 and 7. The data from Wave 3 is used sparsely for specific analysis as it covers limited variables. \*\*: The criteria of sample selection are provided in appendix I. Source: Inglehart et al. (2014).

The study used data triangulation to enhance the robustness and contextual relevance. Three focus group discussions (FGDs) were conducted, engaging both sides of the stakeholders i.e., the citizens and representatives from selective public offices. A comprehensive perspective from both the demand-side and supply-side was captured. In addition, eleven key informant interviews (KIIs) were carried out from community representatives to cross-validate the insights emerging from group discussions and to assess the consistency of quantitative model-based results. Table 2 summarizes the qualitative data collection and the occurrence of most frequent keywords are provided in Figure 9.

Table 2: Summary of Qualitative Data Collection (Total Participants = 27)

<i>Method</i>	<i>No. of Participants</i>	<i>Participant Categories</i>	<i>Duration</i>
<i>Focus Group Discussion (Session 1)</i>	4	The participants included representatives from government institutions with a job experience of 7 to 15 years. These included officials from the Election Commission, Police, Excise and Local Government Department.	The session lasted 110 minutes.
<i>Focus Group Discussion (Session 2)</i>	4	The participants included representatives from general public aged between 40 to 61 years. These included a businessman, an industrialist, philanthropist and an ex-member of chamber of commerce.	The session lasted 130 minutes.
<i>Focus Group Discussion (Session 3)</i>	8	The participants included representatives from general public aged between 21 to 39 years. These included early and mid-level professionals in white-collar job and self-employed.	The session lasted 160 minutes
<i>Key Informant Interviews</i>	11	The participants ranged in age from 28 to 58 years and represented diverse professional backgrounds, including a civil judge, a retired officer, a teacher, a shop owner, two lawyers, a medical consultant, an educationist, a journalist, and two businessmen.	Each session lasted 40 to 50 minutes

Source: Authors' own data collection.



Level-1 parameter (e.g.,  $\alpha_{0j}$ ,  $\alpha_{1j}$ ,  $\alpha_{2j}$ , in case of model 1) is modelled to vary systematically based on these contextual factors, with additional random variation captured by error terms ( $e_{0j}$ ,  $e_{1tj}$ ,  $e_{2cj}$ ,  $e_{2ej}$ , and  $e_{3cj}$ ). The model is estimated using Bayesian Hierarchical Multinomial Logistic Regression. Level-1 representation of the proposed models is given below:

$$\text{Model1: Formal\_Civic\_Engagement}_{ij} = \alpha_{0j} + \sum_{t=1}^T \alpha_{1tj} \cdot \text{Trust}_{tj} + \sum_{c=1}^C \alpha_{2cj} \text{Controls}_{cij} + \mu_{ij} \dots\dots\dots (\text{eq 1})$$

$$\text{Model 2: Informal\_Civic\_Engagement}_{ij} = \beta_{0j} + \sum_{t=1}^T \beta_{1tj} \cdot \text{Trust}_{tj} + \sum_{c=1}^C \beta_{2cj} \text{Controls}_{cij} + \mu_{ij} \dots\dots\dots (\text{eq 2})$$

$$\text{Model3: Compliance}_{ij} = \vartheta_{0j} + \sum_{t=1}^T \vartheta_{1tj} \cdot \text{Trust}_{tj} + \sum_{e=1}^E \vartheta_{2ej} \cdot \text{Elite\_challenging\_situation}_{eij} + \sum_{c=1}^C \vartheta_{3cj} \text{Controls}_{cij} + \mu_{ij} \dots\dots\dots (\text{eq 3})$$

The subscript i refers to individual respondents ( $i=1 \dots n_j$ ) and subscript j is used to differentiate clusters across different time periods (i.e., along different waves of WVS). It is assumed that each time period will have a different intercept and slope coefficient due to changing socio-economic and political situation. Hence the subscript j is attached with each parameter as well. Where  $t \in \{1, 2, \dots, T\}$  with each  $\text{Trust}_{tj}$  representing the  $t^{\text{th}}$  trust indicator for individual i in cluster j for a total of T number of trust variables and  $e \in \{1, 2, \dots, C\}$  with each  $\text{Elite\_challenging\_situation}_{eij}$  representing the  $e^{\text{th}}$  indicator for individual i in cluster j for total E number of variables. Similarly,  $c \in \{1, 2, \dots, C\}$  with each  $\text{Controls}_{tj}$  representing the  $c^{\text{th}}$  control indicator for individual i in cluster j for a total of C number of control variables.  $\mu_{ij}$  is the level-1 error term.  $\mu_{ij}$  is the level-1 error term. The variation in each parameter of equation (1), equation (2) and equation (3) will be explained by introducing variable at macro level (indicators  $Z_j$ ). For model 1, the variations in each parameter of equation (1) at Level-2 is represented as:

For intercept:

$$\alpha_{0j} = \phi_{00} + e_{0j} \dots\dots\dots (\text{eq 4})$$

For slope parameter of each trust variable:

$$\alpha_{1tj} = \phi_{1t0} + e_{1tj} \quad \text{for } t = 1, 2, \dots, T \dots\dots\dots (\text{eq 5})$$

For slope parameter of each control variable:

$$\alpha_{2cj} = \phi_{2c0} + e_{2cj} \quad \text{for } c = 1, 2, \dots, C \quad \dots\dots\dots (\text{eq 6})$$

In a similar way, for model 2, the variations in each parameter of equation (2) at Level-2 is represented as:

For intercept:

$$\beta_{0j} = \pi_{00} + e_{0j} \dots\dots\dots (eq 7)$$

For each slope parameter of trust variable:

$$\beta_{1tj} = \pi_{1t0} + e_{1tj} \text{ for } t = 1, 2, \dots, T \dots\dots\dots (eq 8)$$

For slope parameter of each control variable:

$$\beta_{2cj} = \pi_{2c0} + e_{2cj} \text{ for } c = 1, 2, \dots, C \dots\dots\dots (eq 9)$$

Lastly, for model 3, the variations in each parameter of equation (3) at Level-2 is represented as:

For intercept:

$$\vartheta_{0j} = \rho_{00} + e_{0j} \dots\dots\dots (eq 10)$$

For each slope parameter of trust variable:

$$\vartheta_{1tj} = \rho_{1t0} + e_{1tj} \text{ for } t = 1, 2, \dots, T \dots\dots\dots (eq 11)$$

For slope parameter of each variable of informal civic engagement:

$$\vartheta_{2ej} = \rho_{2e0} + e_{2ej} \text{ for } e = 1, 2, \dots, E \dots\dots\dots (eq 11)$$

For slope parameter of each control variable:

$$\vartheta_{3cj} = \rho_{3c0} + e_{3cj} \text{ for } c = 1, 2, \dots, C \dots\dots\dots (eq 12)$$

The above modelling considers the hierarchical data by allowing intercepts and slopes to vary across groups. The intercept includes the overall mean intercept across cluster and cluster-specific deviation (random intercept). The slope coefficient includes the mean effect of predictor variable across all cluster and cluster-specific deviation from average effect. All cluster-level variations are captured by the random terms  $e_{0j}$ ,  $e_{1tj}$ ,  $e_{2cj}$ ,  $e_{2ej}$ , and  $e_{3cj}$ .

### 3.4. Variable Selection for Quantitative Analysis

Table 3 presents description and measurement of key variables used in the analysis. These variables are extracted from World Values Survey (WVS) database and are central to understanding the civic behavior, institutional trust, political trust and subjective well-being.

Table 3: Description and Measurement of Variables

Variables		Description and Measurement
1	Formal Civic Engagement	Two measures are taken as below: <i>i) Activities by Membership:</i> Capturing the citizen's voluntary involvement with religious groups, sport & recreational, educational/ art/music, labor unions, political party, professional organizations, consumer groups, environmental organizations, charitable/humanitarian organizations, self-help & mutual aid groups, and any other organization. The measurement is on 3-point scale by taking the values as 'don't belong', 'inactive member' and 'active member' under each of the formal group network. <i>ii) Aggregate Measure:</i> A collective measure is also developed by aggregating all categories of group activities. The scale is developed using same 3-points depending upon the intensity of responses with respect to affiliation with the formal groups.
		Three measures are taken as follows: <i>i) Non-institutional Political Participation:</i> The indicator I_VOICE2 is taken as an overall measure. It is the standardized score with categorical breakdown to measure the intensity of participation as 'low', 'medium' and 'high'. <i>ii) Capturing the informal civic engagement by type of activity:</i> It involves all those activities that reflect non-institutional political and social activism such as signing a petition, boycotts, attending lawful/peaceful demonstrations and joining unofficial strikes. The measurement is on 3-point scale by taking the values as 'Have done', 'Might do' and 'Would never do'. <i>iii) Involvement in informal civic behaviour:</i> An aggregate measure is also developed against the four activities (petitions, boycotts, demonstrations and unofficial strikes). If an individual is involved in neither of the activity then a value is assigned as 'Strongly disagree'. If an individual responded to be involved in all of the activities, then a value is assigned as "Strongly agree" and a mid-range of being involve in at least one or less than all is assigned a value of "Agree".
3	Generalized Trust	It measures the overall trust level in the society including both in-group and out-group. The nominal sale is used with two categories as i) "Most people can be trusted" and ii) "Need to be very careful in dealing with people".
4	Institutional Skepticism	The indicator SCEPTICISM (Welzel skepticism index) is taken as a measure of institutional uncertainty. It reflects the lack of trust on three major institutions i.e. ARMY, POLICE and COURTS. The index takes the value ranged from 0 to 1 where high value indicates more distrust on institutions.
5	Trust in State	It measures institutional trust which is reflected through people's confidence in principal institutions of the state. These include armed forces, police, courts, parliament and the civil service. The response is measured on 4-point Likert scale by assigning values as 'A great deal', 'Quite a lot', 'Not very much' and 'None at all'.
	Institutions	
6	Political Trust	Four measures are taken to reflect political trust as given below: <i>i) Confidence in Political Parties:</i> Measured on 4-point scale by taking the values as 'A great deal', 'Quite a lot', 'Not very much' and 'None at all'. <i>ii) Confidence in Elections (Local &amp; National Level):</i> Measured on 3-point scale with values label as 'Always', 'Usually' and 'Never' <i>iii) Confidence in Vote Counting:</i> Measured on 4-point scale by taking the values as 'Very often', 'Fairly often', 'Not often' and 'Not at all often'. <i>iv) Confidence in Election Officials:</i> Measured on 4-point scale by taking the values as 'Very often', 'Fairly often', 'Not often' and 'Not at all often'.
7	Life Satisfaction	Two measures are taken as under: <i>i) Freedom of Choice &amp; Control:</i> It is measured on a rating scale from 1 to 10 to reflect how much people feel to have freedom to choose and have control over their lives. The rating scale is converted into 4-point ordinal scale to measure the level of life satisfaction. The values are assigned as 'dissatisfied' for 1,2,3, 'To Some Extent Dissatisfied' for 4,5, 'Quite a Lot Satisfied' for 6, 7 and 'Largely Satisfied' for 8,9,10.

<i>Variables</i>		<b>Description and Measurement</b>
		<i>ii) Life Satisfaction Overall:</i> It is measured on a rating scale from 1 to 10 to reflect how much people feel satisfied with their lives as a whole. The rating scale is converted into 4-point ordinal scale to measure the level of life satisfaction. The values are assigned as 'dissatisfied' for 1,2,3, 'To Some Extent Dissatisfied' for 4,5, 'Quite a Lot Satisfied' for 6, 7 and 'Largely Satisfied' for 8,9,10.
<b>8</b>	Economic Insecurities	Two measures are taken as under:
		<i>i) Worried for Food:</i> It measures the frequency an individual/household has experienced insufficient food in the last 12 months. The values are assigned on 4-point scale as 'Often', 'Sometimes', 'Rarely' and 'Never'.
		<i>ii) Worries for Cash Income:</i> It measures the frequency an individual/household has experienced no cash income in the last 12 months. The values are assigned on 4-point scale as 'Often', 'Sometimes', 'Rarely' and 'Never'.
<b>-9</b>	Social Insecurities	Two measures are taken as under:
		<i>i) Worried for Access to Health:</i> It measures the frequency an individual/household has not been able to get a medicine or healthcare treatment at time of need in the last 12 months. The values are assigned on 4-point scale as 'Often', 'Sometimes', 'Rarely' and 'Never'.
		<i>ii) Worried for Child's Education:</i> It measures the perceptions about how much an individual is worried about their child's future in terms of not providing good enough education. The values are assigned on 4-point scale as 'Very much', 'A great deal', 'Not much', and 'Not at all'
<b>10</b>	Tax Compliance	It is measured on a rating scale from 1 to 10 to reflect how much people support/justify the tax cheating behaviour if they get a chance to non-compliance. The rating scale is converted into 4-point ordinal scale to measure the perception on tax cheating justifiability by degree of justifiability. The values are assigned as 'Almost Never' for 1,2,3, 'To Some Extent' for 4,5, 'Quite a Lot' for 6, 7 and 'Largely Justifiable' for 8,9,10.

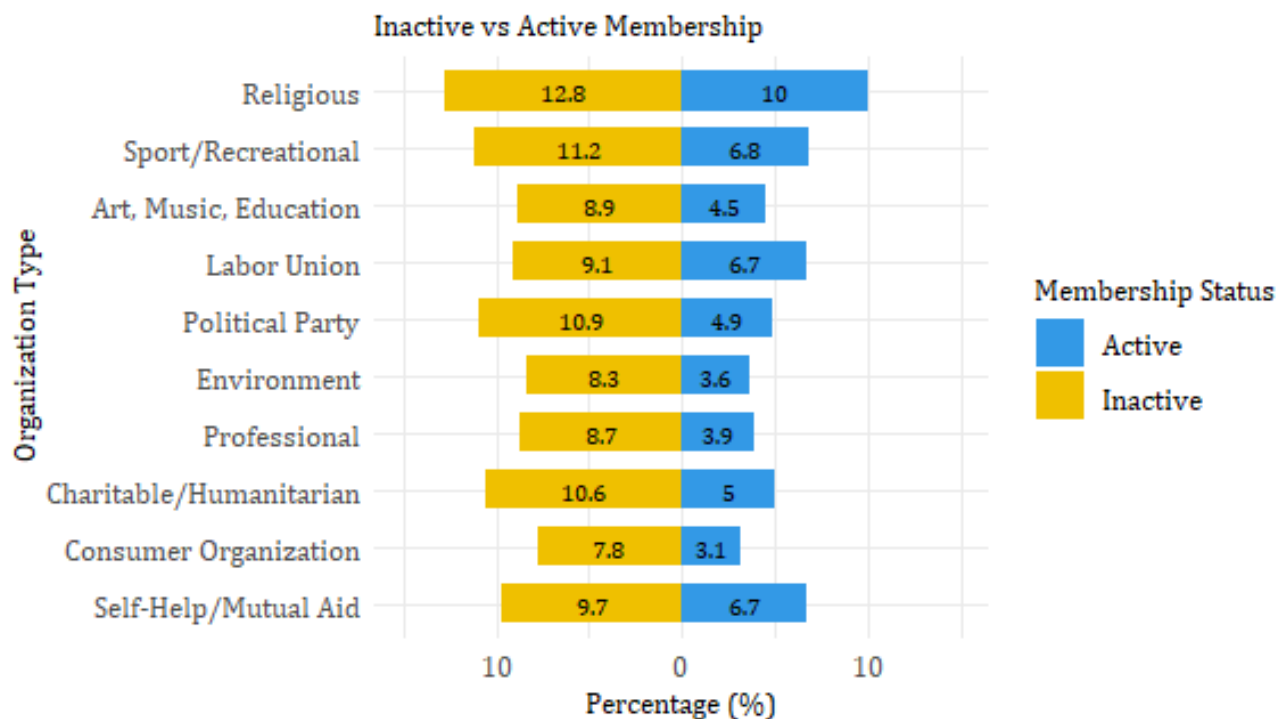
Source: Inglehart et al. (2014).

## FINDINGS AND DISCUSSION

### 4.1. Attitudes Towards Formal Civic Engagement

Putnam (2000) defines civic engagement in broader terms to include all those activities that built social capital. Diller (2001) relates it to an individual's volunteer service activities towards a responsible citizenship behaviour. More specifically, formal civic engagement is institutionalized that reflects any form of voluntary involvement with an organization or association. Such memberships create structured spaces for dialogues and collective learning with a strong sense of belonging to public sphere. The nature of formal civic engagement is more rooted in human instincts, beliefs and personal values than being related to the perceptions on external factors which are circumstantial to the events in public domain.

Figure 10: Distribution of Formal Civic Engagement in Pakistan by Type of Type of Group Affiliation

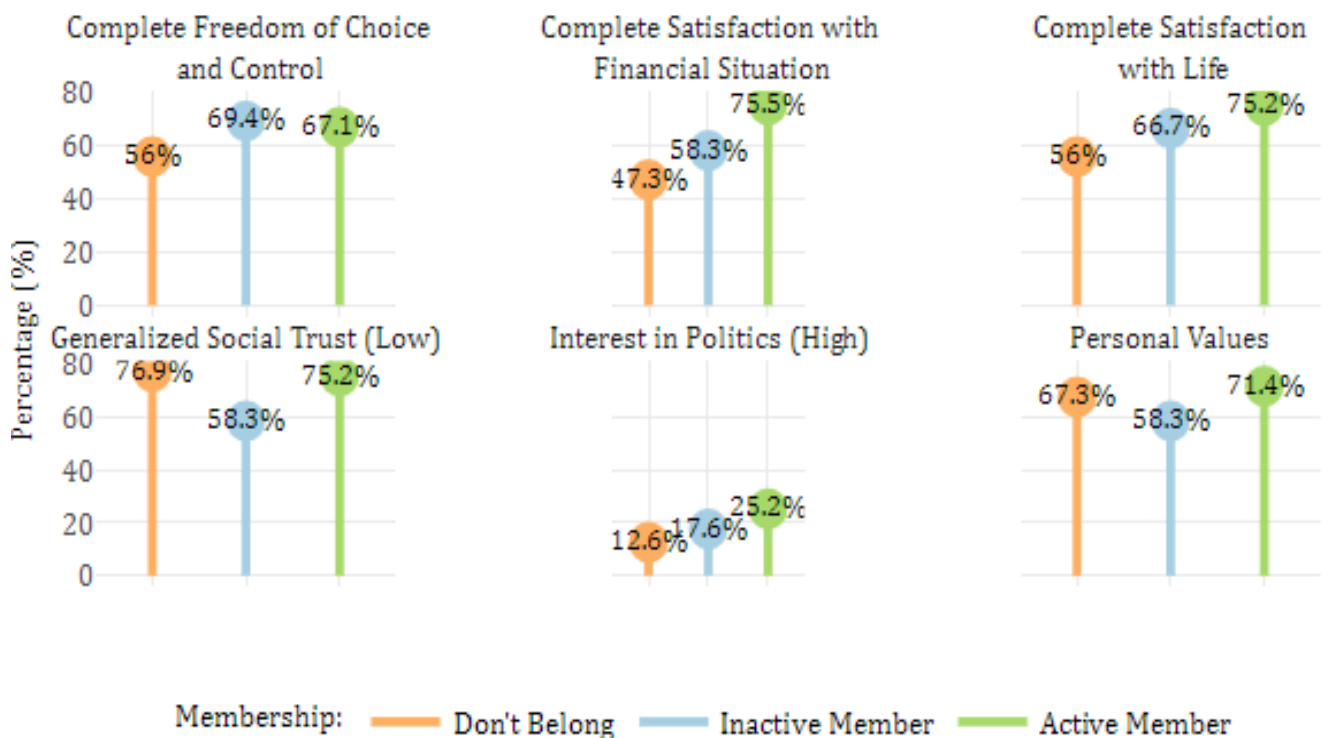


Source: Inglehart et al. (2014).

Figure 10 presents the percentage of individuals as active and inactive members in various types of formal organizations. The inactive members consistently exceed the active members that reflects a pattern of symbolic representation more than actual engagement. Among different categories, religion plays a central role in shaping community life which is culturally inherent. The largest gap in active and inactive membership is found for being associated with political parties, charitable/humanitarian and professional categories. The environment and consumer groups have the lowest rate of active participation. Figure 11 shows that active members report higher levels of satisfaction, both about their lives and financial situation. Active civic participation increases personal sense of control over the surroundings and cultivates a deeper sense of community belonging. When social trust is low, two distinct and diverging responses emerge. First, the

disengaged response of civic withdrawal and second, civic assertion for an empowered response. The disengaged response arises among individuals, who retreat from civic life of formal groups, due to perceived deceit among people. Putnam (2000) coined the term 'bowing alone' for weak community bonds and declining social networks resulting in erosion of social capital and reciprocity of trust. On the other hand, the empowered response arises from individuals who actively increase civic participation to counteract the pressures on their personal autonomy. This behaviour arises to expand their capabilities of personal freedom into politically desired collaborative action. This perspective corresponds well with the capability approach of Amartya Sen (Sen, 1999) which emphasized on the role of individual freedom to lead a fulfilling life.

Figure 11: Key Attitudinal and Well-being Indicators among Non-members, Inactive Members and Active Members of Formal Group Participation in Pakistan



Source: Author's compilation using Inglehart et al. (2014).

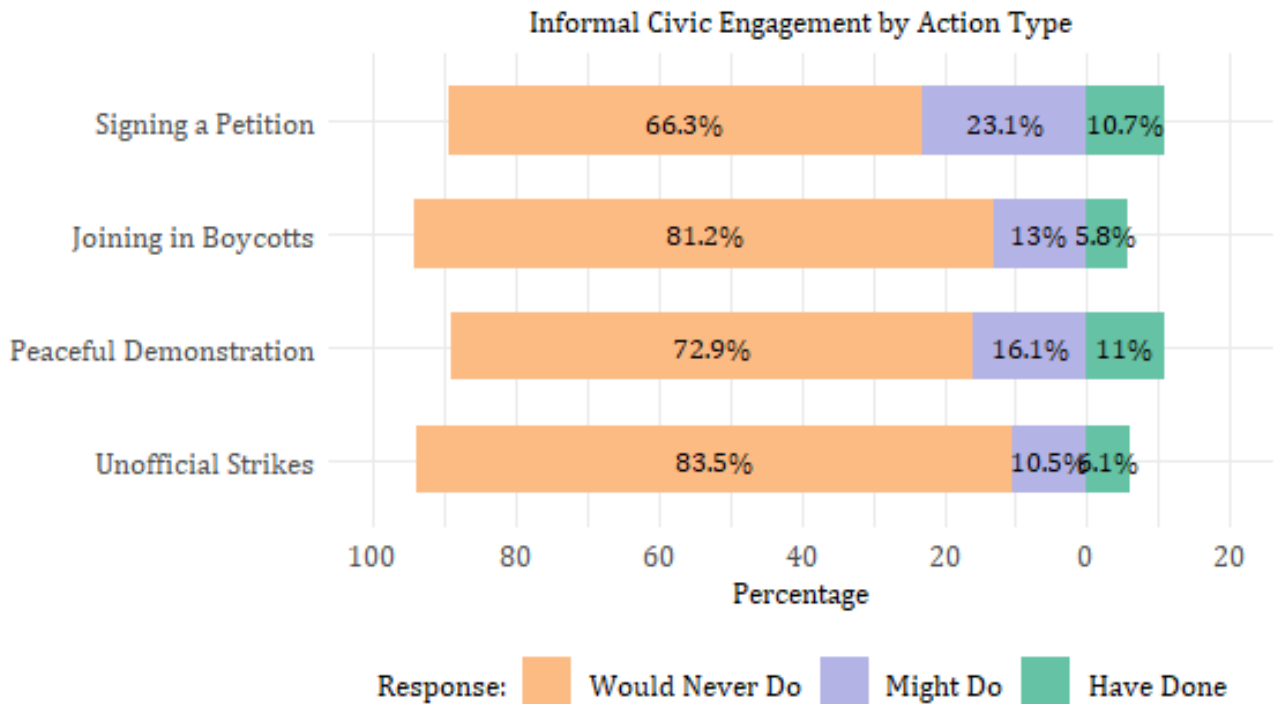
Citizens with higher interest in politics also have active memberships with formal groups, as they seek avenues for debates and attending events for formal discussions that could align with their ideological identities. These formal groups are the legitimized channels to express their political bearing in a more strategic manner. The Civic Voluntarism Model developed by Verba et al., (1995) explains that communication networks via involvement with voluntary associations, religious institutions and work groups is linked with citizen's participation as voters and campaigners. Ostrander et al., (2021) also conclude that membership with professional groups correlated with political participation. It is observed that those citizens are more active participants of formal groups who place more importance on personal values such as family, friends, leisure, work, politics and religion. Moreover, formal groups and organizations provide a structured space to citizens to practice

these values. This behavior aligns with the explanation provided by Schwartz (1977) that personal norms influence altruistic behaviour through an internalized sense of moral obligation. Likewise, Tajfel & Turner (2004) state that membership to a certain social group is contextual to prior beliefs and identity. The qualitative insights drawn from FGDs and KIIs suggest that socio-economic factors influence the formal civic engagement in Pakistan. Participation in such activities gives people a sense of belongingness in terms of social recognition and being well-informed and connected with the community. But formal community participation is broadly linked with the economic resources. The narratives from participants are provided in appendix II (section I).

#### **4.2. Attitudes Towards Informal Civic Participation**

Informal civic engagement is not institutionalized and usually involve collective actions centered upon personal identifications as Micheletti (2002) called it 'individualized collective action'. These actions are not based on existing structures but involve citizen-prompted actions. Pakistan has been witnessing informal civic actions such as street protests/*dharnas*/ petitions and public rallies, especially in times of eco-political crisis and social service delivery failures. This section focuses on non-institutional association with such informal civic participations. Li & Marsh (2008) identified this group of citizens as 'everyday makers' who are self-driven and prefer informal civic engagement. This group is more individualized at local level rather than state-focused actions. Amnå, & Ekman (2014) recognize three categories of politically passive citizens; i.e., unengaged, disillusioned and stand-by citizens. Our analysis shows that non-institutional political participation in Pakistan is not a unidimensional phenomenon. Figure 12 examines the public response to four different kinds of activities under non-institutional civic participation. The most commonly implemented form of engagement is the signing of petitions as majority also responded to adopt this strategy in the future as well. In contrast, boycott showed the lowest level of engagement followed by unofficial strikes. A moderate response was observed on adoption of peaceful demonstrations.

Figure 12: Behavioral Response by Type of Action to Informal Civic Participation among Pakistani Citizens



Source: Author's compilation using Inglehart et al. (2014).

During the qualitative data collection, participants responded with mixed views on informal civic engagement (appendix II, section II). Many noted that citizens are becoming politically more informed mainly due to social and digital media. The informal civic activities are used to draw public attention but such activities benefit by few influential and ordinary citizens usually don't gain benefit. Another concern expressed by citizens was the confusion caused from misinformation on social media that weakens the constructive civic engagement. It was suggested that outreach of common citizens can be strengthened through accessible information, simpler procedures, fairness and clear accountability.

Table 4 shows that even when citizen's perception about institutional skepticism is high, they are not necessarily inclined to get involved in informal civic behaviour, particularly when they are satisfied with their personal autonomy. The estimated results show that when individuals' perception shift along the range from a state of complete dissatisfaction to slight dissatisfaction and eventually to greater satisfaction regarding freedom of choice and control, the odds of participating in informal civic engagement decrease significantly. These people are the 'standby' citizens with personal autonomy that enables them to carve out insulated zones that makes direct confrontation with the state unnecessary. Hirschman's framework of 'exit and voice' (Hirschman, 1974) also state that apathy may not necessarily reflect lack of concern. The behaviour of disengagement or dissent depends upon the relative cost, loyalty and expected effectiveness linked to the tradeoff between exit and voice. Our analysis shows that people rely on their personal freedom to choose a 'soft exist' instead of non-institutional political participation. This is strategic adaptation to enjoy their personal

freedom of choice and control. Campbell (1962) recognize one of the reasons for political apathy and disengagement among citizens is the satisfaction with status quo.

Table 4: Institutional Skepticism, Life Satisfaction & Informal Civic Engagement

<b>Predictors</b>	<b>Response: Involved in Informal Civic Behaviour*</b>	
	Agree	Strongly Agree
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio
<b>Institutional Skepticism</b>	0.52**	0.47
<b>Life Satisfaction: Freedom of Choice &amp; Control</b>		
(Reference: Dissatisfied)		
To Some Extent Dissatisfied	0.68**	0.3
Quite a Lot Satisfied	0.54**	0.08**
Largely Satisfied	0.89	0.79
<b>Life Satisfaction: Overall</b>		
(Reference: Dissatisfied)		
To Some Extent Dissatisfied	0.88	4.18
Quite a Lot Satisfied	0.93	4.06
Largely Satisfied	1.21	7.1
<i>Random Effect</i>		
SD (Intercepts)	1.17**	2.28**

Notes: \*Reference: Strongly Disagree; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.

Source: Author's calculations using Inglehart et al. (2014).

The insights from qualitative provided mixed views on institutional trust. Some respondents have shown confidence on public institutions while others felt that the public services are not evenly distributed but concentrated towards the urban areas and also shared concerns on lack of capacity. The public distrust arises when ordinary citizens could not associate their tax payments with the public works within their own community. During data collection, it was also pointed out that the main difficulties while dealing with public offices were the procedural delays and limited responsiveness. The public distrust arises from the adoption of informal and unofficial ways to overcome such procedural challenges. Therefore, respondents suggested that online services platforms and digitization can make the citizen-institution interaction more efficient which will improve public trust on the institutions. Additionally, the rising cost of living and economic pressures also seemed to influence citizens' perception of fair distribution of resources and trust on the State. Some key responses from qualitative data collection are provided in appendix II (section III).

Inglehart (1977) analyzed for western economies that with rising level of existential security citizens start prioritizing post-materialistic values such as self-expression, individual freedom and quality of life. Our analysis shows that a value shift, similar to Inglehart's post-material thesis, can be contextualized for Pakistan as well. Freedom of choice and control over their lives is the mainstream concern for citizens despite being skeptical about institutions. This is evident for Pakistan as in case of the PECA Act when massive outcry was observed against it in the form of #StopPECA trend on social media and legal petitions were also filed in courts. Similarly, #BringBackTikTok trend also emerged when it was blocked. Yet, another case was the requirement of VPN registration that also

faced criticism from social media users. Such standby citizens, who enjoy the personal freedom, are politically passive but ready and capable of actively participating in informal civic engagement when solely considering the distrust on government institutions (Table 5).

*Table 5: Institutional Skepticism & Informal Civic Engagement*

<b>Predictors</b>	<b>Response: Involved in Informal Civic Behaviour*</b>	
	Agree	Strongly Agree
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio
<b>Institutional Skepticism: ARMY</b>		
(Reference: Very High)		
High	1.06	0.69
Low	0.50**	0.31
Very Low	0.66	0.39
<b>Institutional Skepticism: POLICE</b>		
(Reference: Very High)	1.07	1.03
High	1.15	2.34
Low	0.99	1.18
Very Low		
<b>Institutional Skepticism: COURTS</b>		
(Reference: Very High)		
High	1.30**	1.25
Low	1.23	1.7
Very Low	0.73	0.20**
<i>Random Effect</i>		
SD (Intercepts)	1.37**	1.42**

*Note: \*: Reference: Strongly Disagree; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.*

*Source: Author's calculations using Inglehart et al. (2014).*

Responses from qualitative data collection have generally expressed that public distrust on institutions does not stem from a belief that system is completely unfair, but rather from gaps between policy design and its implementation. As long as public is satisfied with government service provision, they tend to remain neutral but protests become a way to express frustration when perceptions of injustice prevail. The feeling of unfairness arises when rule-breakers appear to benefit more than those who follow laws, which reduces trust and discourages compliance. Some participants also voiced that negativity spreads quickly due to limited awareness about policy decisions. The views of respondents are provided in appendix (section IV).

Examining the institutional skepticism alone at disaggregated level, army remains insulated from public distrust (See Table 5). The Gallup Survey 2023 also supports this trend; as army remained the most trusted institution; 57% expressed high and 31% showed moderate trust in army (Gallup Pakistan, 2023). Hence, a significant relationship is observed of lower odds ratio of civic activism with respect to army. The responses from qualitative field work also support the evidence as provided in appendix II (section V). In contrast, distrust on judiciary and courts have higher chances of informal civic participation which would only lower if trust on judicial system is enhanced. Courts inefficiencies in terms of delays and high pendency rates have long plagued Pakistan's judicial

system. The participant involved in qualitative field work shared that reduced public confidence in judiciary is mainly due to delays in court proceedings, limited support system and high cost of litigation. The responses are provided in appendix II (section VI).

Notably, institutional skepticism regarding police has statistically insignificant relationship with informal civic behaviors. This paradox of insignificant relationship, despite high institutional skepticism on police, leads one to think whether there are individual level coping strategies that replace collective action? The answer does lead to such possibilities as National Corruption Perception Survey (Transparency International Pakistan, 2022) reveals that police is perceived the most corrupt institution and the same rank was observed in year 2021, 2009, 2006, and 2002. International Crisis Group (2008) also reports bribery and patronage for the select. Another possible reason that may have suppressed any motivation for an organized civic mobilization against police is the perceived futility of any reforms (International Crisis Group, 2008).

The public office representatives from qualitative fieldwork acknowledged that concerns about corruption exist but usually these perceptions are overly stated, as many officers work under limited resources and operate within defined rules and accountability systems. Officials noted that police department is more open to criticism as it is more visible due to the public interactions. Some respondents shared that institutional skepticism is often linked to inefficiencies and procedural bottlenecks that push citizens to seek shortcuts (appendix II, section VII).

In Table 6, the analysis with respect to socio-economic insecurities show mixed results. It is observed that the necessary political pre-requisite in receiving support from common citizens needs to move beyond the basic need of food. The results shows that food insecurity generally suppresses civic engagement, even at severe levels. According to the PSLM report 2018-19 (GOP, 2020), 15.92% households face food insecurity<sup>4</sup> in Pakistan, out of which only 2.37% households experience it to the severe level. Thus, those for whom finding the next meal is a challenge will queue for ration and receiving other relief measures rather than participating in rallies and protests. Such people are 'unengaged' citizens whose concern of basic survival overrides the non-institutional political participation.

On the other hand, direct income concerns mobilize more participation due to more apparent unjust society. There have been numerous occasions in the past when the citizens of Pakistan had engaged in demonstrations and protests to act out their grievances of deteriorating incomes against rising cost of living. To quote a few examples; in February 2011, All Sindh Education Lower Staff carried a protest in Karachi for demanding a permanent employee status for sustained income. In February and October 2011, pensioners of Pakistan Railways rallied on GT Road for delayed payments (Express Tribune, 2011a). In September 2011, public sector university teachers in KPK also stage protest against deprived allowance in salaries (Express Tribune, 2011b). In May 2015, workers under All Pakistan Trade Union Federation organized a rally in Lahore to demand an increase in minimum wage (Express Tribune, 2015). In July 2023, government employees in Punjab protested

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<sup>4</sup> One of the aspects of its measurement is based on worries about not having enough food to eat.

against 5% increase of salary allowances, considering it minimal as compare to rising cost of living (Talib, 2023). In October 2023, government employees protested in KPK against salary cuts and pension reforms (Associated Press of Pakistan, 2023). Thus, overall economic grievances, in terms of income disparities, are more impactful than basic food depreciation in determining the informal civic engagement.

Considering the social service delivery, worries about health access has no significant role whereas those who are very much concerned about their child's future education have a strong positive association. The data reveals that the percentage share of total out-of-pocket health expenditures accessed by private and public healthcare services is 82.8% and 17.2%, respectively (GOP, 2024a). This significant disparity highlights that majority of the citizens bypass state-run facilities and increasingly rely on private sector to meet their healthcare needs. Thus, health-related concerns create a coping mechanism to seek alternatives to meet urgent needs rather than to wait and retaliate in form of informal civic engagement. Health service demand is highly individualistic in nature and mostly urgent for which delays cannot be made for a coordinated collective action. By contrast, worries about children's future education is strongly associated with informal civic engagement i.e., citizens are more likely to stage protests and file petitions to highlight their grievances. Citizens give prime importance to access and adequacy of education as it is deeply tied with empowerment, and aspirations for vertical social mobility. According to a survey, 87% young Pakistanis advocate that education is pivotal in bringing a change in society and 79% believe that education is important to face future challenges (British Council, 2023). Due to this futuristic thinking and strong advocacy on the links between education and empowerment, citizens perceive education as their basic civic right rather than a mere public service provision. To quote a few examples; in September 2012, locals carried out a protest in Dadu district to demonstrate their concerns over ghost schools (Dawn, 2012). In June 2013, the education department had to take steps against ghost schools in the light of several complaints by the citizens of Faisalabad district (Express Tribune, 2013). In December 2017, a demonstration was held in Lahore against the private schools for fee hikes (Sheikh, 2017). In April 2019, a demonstration was held in KPK against ghost schools and teachers absenteeism (Express Tribune, 2019). Again, in September 2019, a protest was staged in Lahore against rising school fee (Dawn, 2019). Satz (2007) concludes that adequacy in education cannot be separated from civic equality. Similarly, Anderson (2007) views that fair education opportunity in terms of adequacy rather than equality is important to foster respect and social cohesion.

Table 6: Socio-Economic Insecurities & Informal Civic Engagement

<i>Predictors</i>	<b>Response: Involved in Informal Civic Behaviour*</b>	
	Agree	Strongly Agree
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio
<b>Worried for Food</b>		
(Reference: Never)		
Sometimes	0.63**	0.33**
Rarely	0.61**	1.13
Often	0.92	0.13**
<b>Worries for Cash Income</b>		
(Reference: Never)		
Sometimes	2.37**	3.42**
Rarely	2.00**	4.48**
Often	1.63**	1.75
<b>Worried for Access to Health</b>		
(Reference: Never)		
Sometimes	0.95	0.76
Rarely	1.2	0.83
Often	0.89	1.17
<b>Worried for Child's Education</b>		
(Reference: Not at all)		
Very much	2.91**	2.37
A great deal	2.80**	0.4
Not much	1.49	0.5
<i>Random Effect</i>		
SD (Intercepts)	1.43**	1.50**

Notes: \*Reference: Strongly Disagree; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.

Source: Author's calculations using Inglehart et al. (2014).

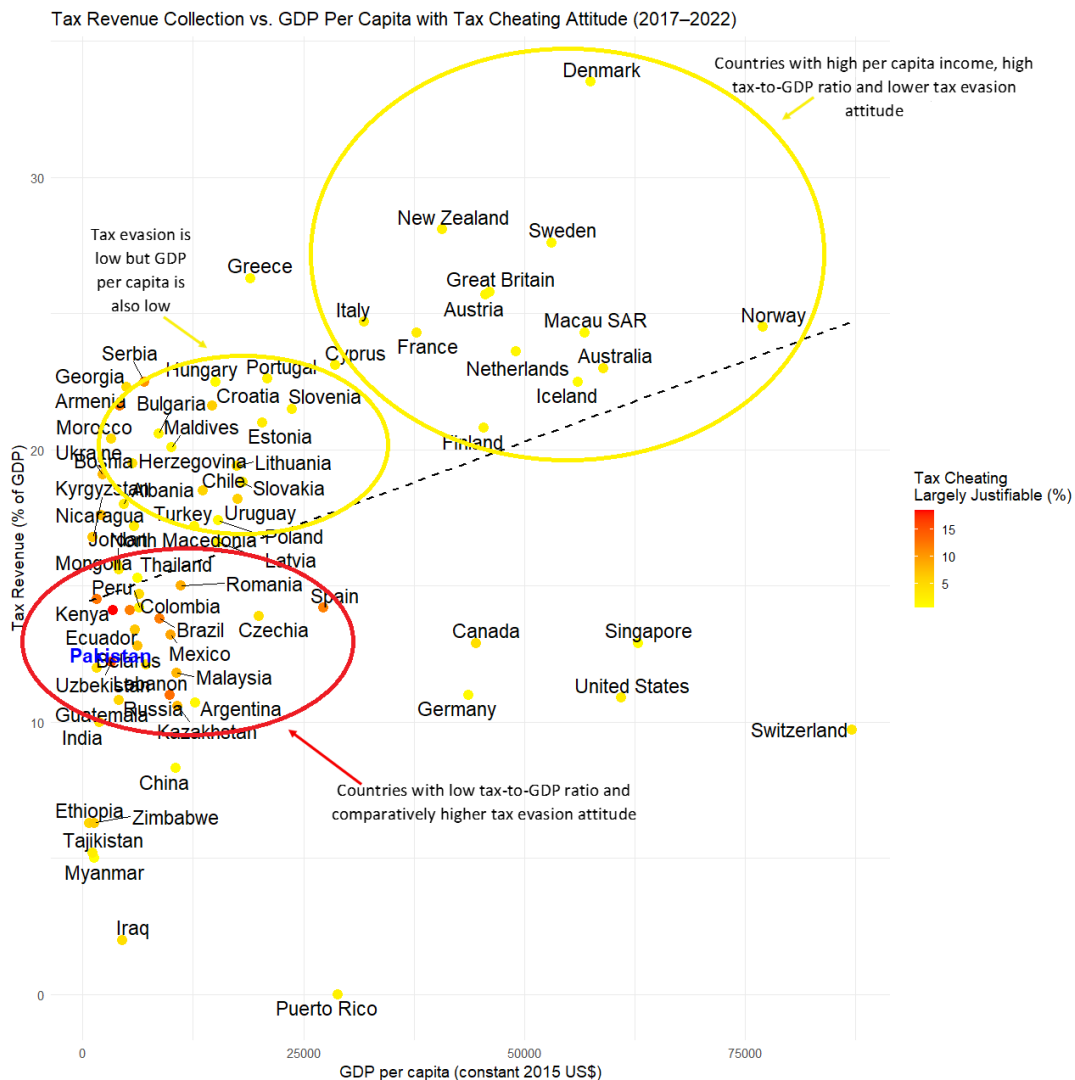
The qualitative evidence showed that socio-economic pressures, especially the rising cost of living, contributed to a sense of frustration among citizens that have weakened trust in State institutions. The responses also indicated that not all citizens participate equally in protests. The lower-income citizens often stay disengaged due to financial pressures and the need to prioritize daily survival. According to the given perspectives, middle-income groups are more likely to participate in such activities, while the wealthier class remains largely detached. The responses are provided in appendix II (section VIII).

### 4.3. Attitudes Towards Non-Compliance

#### 4.3.1. Tax Cheating Behaviour

Figure 13 shows the global comparison of perceived attitude on tax cheating, tax revenue collection and economic size of a country. Pakistan is positioned within the cluster that represents economies with lower GDP per capita, lower tax collection and relatively higher proportion of tax cheating attitude. These countries require a comprehensive institutional reform for raising the tax-to-GDP ratio. Such reforms must not remain limited to merely broadening the tax base or increasing the tax rate but must also address the tax evasion attitude. The tax system must be re-structured for effective enforcement of tax compliance.

Figure 13: Comparison of World Economies on Tax Cheating Attitude, Revenue Collection and Size of Economy

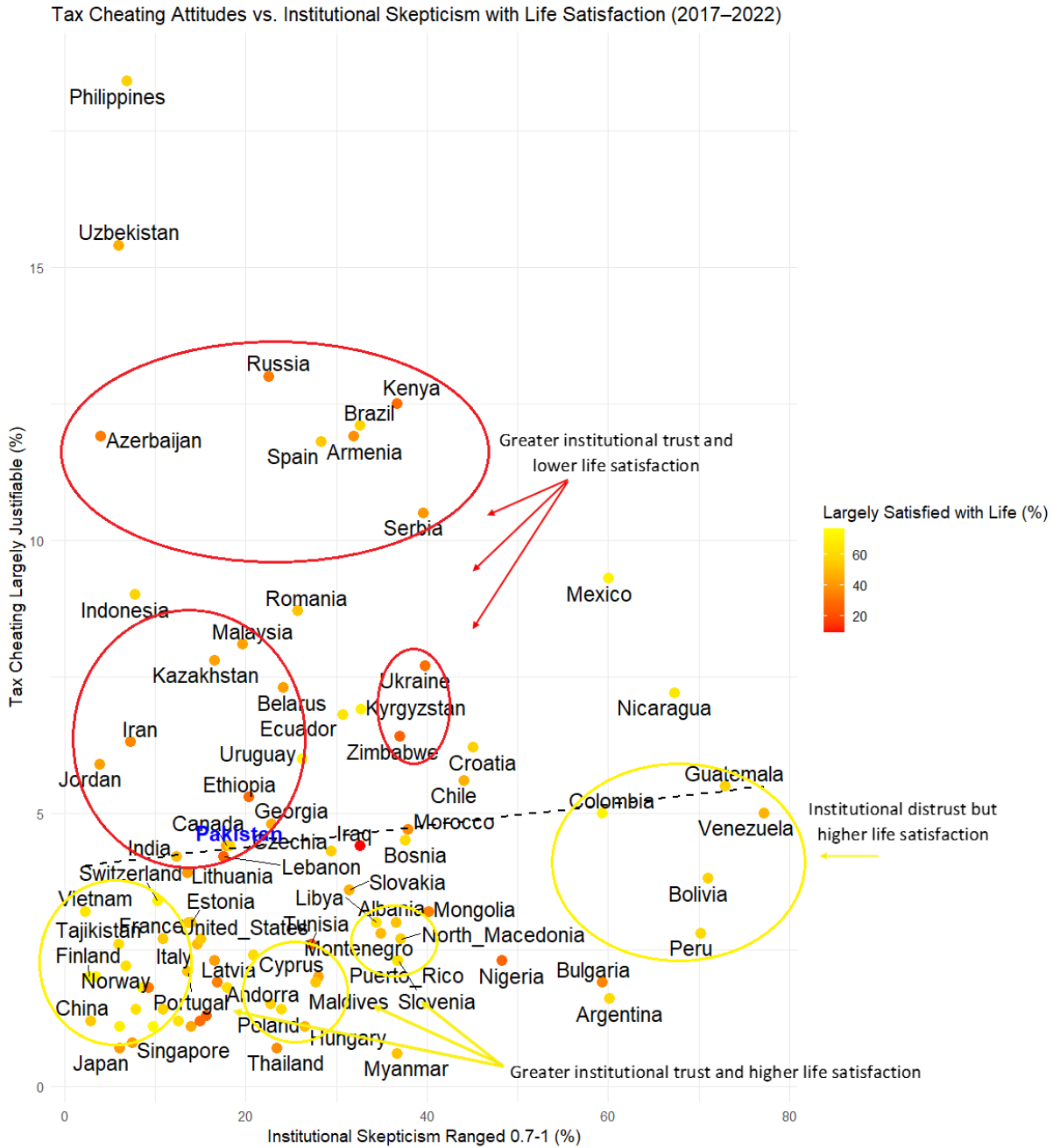


Source: Author's compilation, based on data availability from Inglehart et al. (2014) and World Bank (n.d).

Figure 14 illustrates the positioning of world economies on the basis of confidence level on political parties, perceptions on generalized social trust and tax teaching justifiability. Greater political



Figure 15: Comparison of World Economies on Perceived Attitude on Tax Cheating Attitudes, Institutional Trust and Overall Life Satisfaction



Source: Author's compilation, based on data availability from Inglehart et al. (2014).

Figure 15 provides a cross-country depiction of the positive relationship between institutional skepticism and perceptions on higher tax cheating. The x-axis measures percentage of higher institutional skepticism. The graph highlights the relevancy of institutional legitimacy in shaping tax morality. However, even when citizens grow skeptical of institutions, tax cheating may not necessarily increase if overall life satisfaction does not deteriorate significantly or remains relatively

stable. This is evident in clusters with higher percentage of life satisfaction, where tax evasion attitude remains relatively unchanged or changes only marginally when institutional trust deteriorates to a larger extent with few exceptions like Tunisia, Nigeria and Bulgaria. Pakistan's relative position in the given figure suggests a strong association of institutional distrust and tax cheating behaviour while life satisfaction remains in the lower-middle bracket.

Table 7 shows that higher skepticism towards institutions significantly increases the likelihood of justifying tax evasion in Pakistan. The higher odds ratio implies that when people distrust government institutions, they are more than twice and thrice as likely to involve in tax cheating. Our findings are supported by existing literature as that provided evidence of positive association between tax morale and trust in government (Levi, 1988; Weigel & Kabue, 2023; Koumpias, et al. 2020; Besley, 2020; Besley, 2021). In case of Pakistan, Hassan, et al., (2021) found that perceived government fairness on effective use of tax revenues influence the taxpayer willingness to comply.

The 'theory of planned behaviour'<sup>5</sup> is often quoted in literature to show that social pressure has an influence on tax compliance behavior (Hanno & Violette, 1996; Taing & Chang, 2021; Mugambi et al., 2024). However, an apparent 'trust paradox' observed for Pakistan with respect to generalized social trust. A higher inter-personal trust does not correlate in reducing the immoral behavior of tax cheating which is due to stronger and consistent impact of institutional skepticism. Thus, 'moral dualism' seems to exist in the case of Pakistan. The vertical dimension of trust pertaining to fairness of public institutions is more decisive in shaping compliance behaviour that overrides the generalized trust. Similar findings are reported by Trifan et al, (2023) that peer-group do not influence tax compliance but the trust in government, perceived fairness and procedural simplicity. The society-centered approach<sup>6</sup> to social capital mainly consider cultural norms, personal values and experiences about the past as key determinants of generalized social trust (Fukuyama, 2001). However, Rothstein & Stolle (2008) proposed that such trust is embedded within the formal political and legal institutions. Due to perceived distrust on institutions, people may easily draw inferences on overall trust level in the society. Thus, a generally trusting person may perceive paying taxes as exploitation to support the political elite rather than a social contract contributing towards the public welfare. Tyler (2006) noted that people obey law not from fear of punishment but its legitimacy. However, such co-existence does not seem to exist in the case of Pakistan due to weak institutional legitimacy and political distrust as examined in the later section of this study.

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<sup>5</sup> Also known as Theory of Reasoned Action, explains that normative beliefs shaped by peers and the society influence ones' behaviour.

<sup>6</sup> This approach focuses on the role of social networking as determinant of trust.

Table 7: Generalized Trust Vs Institutional Skepticism & Tax Compliance Behaviour

<i>Predictors</i>	<i>Response: Cheating on Taxes*</i>		
	To some extent	Quite a lot	Largely Justifiable
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio	Odds Ratio
<b>Institutional Skepticism</b>	1.65	2.89**	3.12**
<b>Generalized Trust</b> (Reference: Cannot be trusted)			
People can be trusted	1.82**	1.45	1.63**
<i>Random Effect</i>			
SD (Intercepts)	1.60**	2.10**	3.10**

Notes: \*Reference: Almost Never; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.

Source: Author's calculations using Inglehart et al. (2014).

The insights from qualitative responses indicate that tax morale of Pakistani citizens is closely linked with their perceptions about the quality of public service delivery as well as on the use of public funds specifically within their local communities. Across various responses, one perspective supported the argument that stronger enforcement of tax rules and more transparency of funds utilization can help to reduce the tax evasion. While the other view point suggested that some tangible incentives are required to increase tax compliance such as the improvement in local public service delivery and increased digitization of public administration. Few experts from the respondents are provided in appendix II (section IX). Another reason that public becomes skeptic about government institutions is the perception of privileged access and reliance on personal networks that weakens public confidence in government procedures. Citizens' attitudes toward taxation vary across social groups which is strongly influenced by perceptions of fairness and life satisfaction. Citizens may get hesitant to comply with taxes if they do not associate it with the public benefits in return. Few responses of the participants are quoted in appendix II. (section X)

Table 8 shows that Pakistanis who engage more actively in non-institutional political activities are significantly more likely to justify tax evasion. High civic defiance doubles the odds of seeing tax cheating as "largely justifiable" and more than double in the "quite a lot" category. This suggests that distrustful citizens who are politically more active in non-institutional participation may feel morally detached from state obligations, such as paying taxes. A higher value of institutional skepticism reflects legitimacy crisis when state is perceived as unjust that pushes individuals towards informal civic engagement and withdrawal from policy compliance. Migdal (2018) deviates from the classic Weberian view by affirming that state and society constitute each other i.e., state and social structures collectively guide citizen's behavior.<sup>7</sup> Apart from institutional trust, life satisfaction is also an important determinant of behavioral compliance. The analysis supports statistically significant

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<sup>7</sup> Max Weber views state as a dominant actor that monopolizes rule over society and society acts as a subordinate (Weber, 1946).

link between subjective well-being and moral reasoning for tax compliance in Pakistan. Those who feel greater empowerment in term of freedom and control over their life choices are less likely to justify tax cheating. Such a sense of life satisfaction seems to promote civic responsibility and compliance among the citizens.. Similarly, when taking into consideration the overall life satisfaction, the 'somewhat dissatisfied' group reflect a reactionary mindset as seen through a high odds ratio with strong justification for tax evasion even when feeling minor dissatisfaction with life. Rahayuningsih & Putra (2025) state that freedom of expression and empathy moderate the relationship between trust in government and tax compliance. Our analysis affirms that when individuals feel that their voice is not heard, it weakens the trust on government and frustration leads to decreased commitment to policy compliance. Evidence from qualitative responses reinforce the argument that general public tend to remain indifferent to broader policy matter when their basic needs are met and they feel in control of their personal decisions. When people feel secured, treated fairly, and not feeling disadvantaged by lack of personal connections then civic responsibility becomes stronger and compliance with state obligations becomes more voluntary. The narrative is provided in appendix II (section XI):

*Table 8: Institutional Skepticism, Civic Defiance, Life Satisfaction & Tax Compliance Behaviour*

<b>Predictors</b>	<b>Response: Cheating on Taxes*</b>		
	To some extent	Quite a lot	Largely Justifiable
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio	Odds Ratio
<b>Institutional Skepticism</b>	1.6	2.48**	2.22
<b>Non-Institutional Political Participation</b>			
(Reference: Low)			
Medium	1.32	1.3	0.84
High	1.4	2.49**	2.00**
<b>Life Satisfaction: Freedom of Choice &amp; Control</b>			
(Reference: Dissatisfied)			
To Some Extent Dissatisfied	0.86	1.43	1.68
Quite a Lot Satisfied	0.81	1.11	1.49
Largely Satisfied	0.39**	0.55	1.65
<b>Life Satisfaction: Overall</b>			
(Reference: Dissatisfied)			
To Some Extent Dissatisfied	1.48	2.69**	10.75
Quite a Lot Satisfied	1.01	1.61	0.59
Largely Satisfied	0.61	0.83	0.97
<i>Random Effect</i>			
SD (Intercepts)	1.77**	2.30**	3.87**

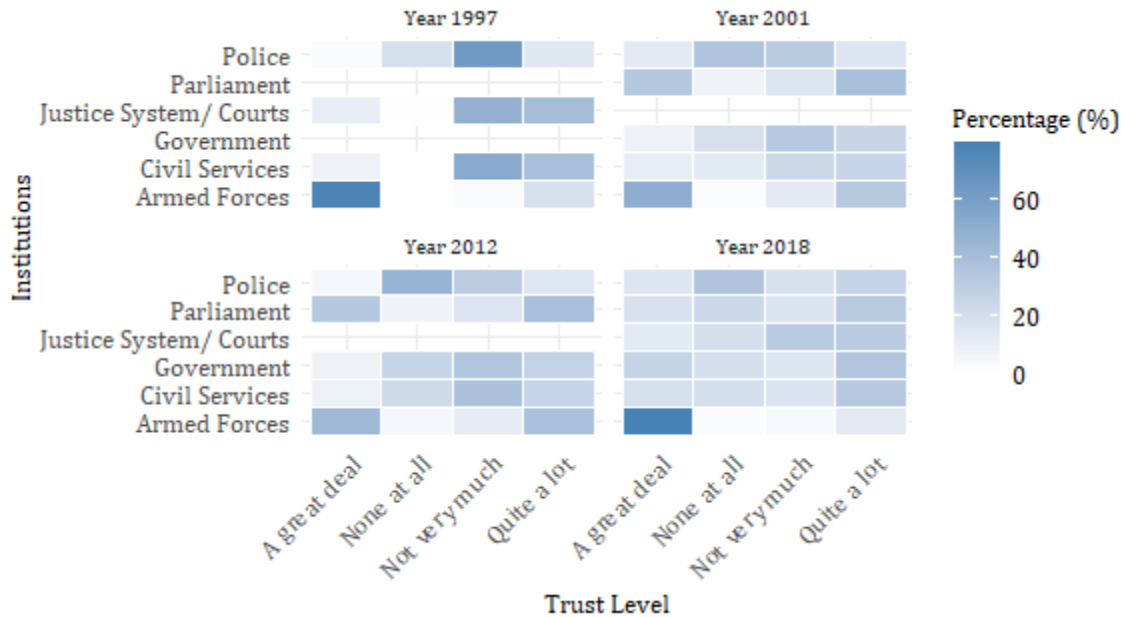
*Notes: \*Reference: Almost Never; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.*

*Source: Author's calculations using Inglehart et al. (2014).*

Figure 16 shows that institutional trust in Pakistan is often bifurcated. The army have high trust level. A mixed response is observed for police but low trust for democratic lawmaking institutions,

followed by the executive branch and the civil administration. This reflects systemic governance challenges for Pakistan. Hardin (1999) states that the attitude of citizens on trusting the government is indispensable as “the conditions for distrust can be met more readily than the conditions for trust... trust is not possible except by mistake”

Figure 16: Trust Across Institutions in Pakistan



The data available for Pakistan is for WVS Wave 3 (1997), WVS Wave 4 (2001), WVS Wave 6 (2012) and WVS Wave 7 (2018). Note: Empty cells indicate the non-availability of data. Source: Inglehart et al. (2014).

Table 9 represents how institutional trust correlates with tax cheating attitude. People who deeply trust army are much less likely to evade tax, indicating strong normative alignment with legitimacy of the institution. People internalize the civic duty of tax compliance due to trust in army even if this institution is not directly involved in taxes collection showing that tax morale stems from trust in any state actor that is perceived credible. Distrust in police is not central in shaping tax compliance as shown by insignificant results. Lower trust on judiciary is positively associated with tax cheating as citizens reciprocate by feeling less bound to comply rules. The lack of trust in parliament correlates somewhat moderately with tax cheating. Whereas, higher and significant odds ratio is observed when confidence on government and civil services lowers. There is a significant relationship of tax compliance with trust in parliament but the relationship is relatively weak. The feedback on qualitative response revealed that institutional trust is built socially via individual experiences being repeated retold. The negative experiences sometimes outweigh the positive reputations that develop a sense of detachment among public. Citizens generally do not view tax compliance as a moral obligation when bureaucratic hurdles and inaccessibility give them a feeling of powerlessness. The excerpts are provided in appendix II (section XII).

Table 9: Disaggregated Analysis of Trust on State Institutions & Tax Compliance

<b>Predictors</b>	<b>Response: Cheating on Taxes*</b>		
	To some extent	Quite a lot	Largely Justifiable
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio	Odds Ratio
<b>Confidence in Army</b> (Reference: Not at all)			
A Great Deal	0.42**	0.22**	0.18**
Quite a lot	0.61	0.50	0.61
Not very much	1.01	0.98	1.77
<i>Random Effect</i>			
SD (Intercepts)	1.33**	2.18**	3.27**
<i>Fixed Effect</i>			
<b>Confidence in Police</b> (Reference: High Trust)			
Quite a lot	1.109	1.136	0.924
Not very much	0.865	1.118	1.139
Not at all	0.739	0.768	0.599
<i>Random Effect</i>			
SD (Intercepts)	1.240**	2.025**	3.035**
<i>Fixed Effect</i>			
<b>Confidence in Justice System/Courts</b> (Reference: High Trust)			
Quite a lot	1.411	1.396	1.101
Not very much	1.602**	2.663**	1.462
Not at all	1.567**	1.884**	1.028
<i>Random Effect</i>			
SD (Intercepts)	0.876	1.175**	1.906**
<i>Fixed Effect</i>			
<b>Confidence in Government</b> (Reference: High Trust)			
Quite a lot	1.26	1.62	0.96
Not very much	1.35	1.99**	2.18**
Not at all	1.24	1.51	1.20
<i>Random Effect</i>			
SD (Intercepts)	1.37	2.02	3.96**
<i>Fixed Effect</i>			
<b>Confidence in Parliament</b> (Reference: High Trust)			
Quite a lot	1.42	0.82	0.84
Not very much	1.45	1.57	1.55
Not at all	1.82**	0.80	0.72
<i>Random Effect</i>			
SD (Intercepts)	1.235**	1.945**	3.059**
<i>Fixed Effect</i>			
<b>Confidence in Civil Services</b> (Reference: High Trust)			
Quite a lot	1.30	1.52	0.89
Not very much	1.16	2.08**	1.17
Not at all	1.43	1.21	0.64
<i>Random Effect</i>			
SD (Intercepts)	1.365**	1.983**	2.821**

Notes: \*: Reference: Almost Never; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.

Source: Author's calculations using Inglehart et al. (2014).

Table 10 provides a disaggregated analysis for informal civic engagement and compliance behaviour. The analysis suggests that citizens who are vocal or join boycott may also feel morally detached from state obligations. Attending lawful/peaceful demonstrations is the only informal civic behaviour that is negatively associated with tax evasion behaviour as tax cheating reduce by 70–75%. These are constructive citizens who are politically active in informal civic behaviour but still normatively committed to state rules, even while demanding reform. The behavioral pattern of compliance with unofficial strikes is inconclusive and statistically insignificant.

*Table 10: Disaggregated Analysis of Informal Civic Engagement & Tax Compliance Behaviour*

<b>Predictors</b>	<b>Response: Cheating on Taxes*</b>		
	To some extent	Quite a lot	Largely Justifiable
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio	Odds Ratio
<b>Signing a petition</b> (Reference: Never do)			
Have done	2.17**	0.86	2.41**
Might do	0.97	0.68	1.68
<b>Joining in boycotts</b> (Reference: Never do)			
Have done	2.18**	0.91	2.14
Might do	1.80**	0.75	1.13
<b>Attending lawful/peaceful demonstrations</b> (Reference: Never do)			
Have done	0.29**	0.89	0.23**
Might do	0.98	1.49	1.17
<b>Joining unofficial strikes</b> (Reference: Never do)			
Have done	0.8	0.22	2.41
Might do	0.96	1.62	1.36
<i>Random Effect</i>			
SD (Intercepts)	1.17**	1.94**	2.19**

*Notes: \*Reference: Almost Never; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.*

*Source: Author's calculations using Inglehart et al. (2014).*

Table 11 shows that lower confidence in political parties and national-level elections is strongly associated with increased justification of tax evasion among Pakistanis. Declining trust in politicians correlates with reduced tax morale. Citizens reciprocate their behaviour by feeling morally less obligated to comply with taxes if they believe political actors misuse public resources. Taxes are no longer seen as contribution to the collective good, but an unjustified extraction. This weakens the social contract, fueling moral justifications for tax evasion.

Table 11: Disaggregated Analysis of Political Trust & Tax Compliance Behaviour

<b>Predictors</b>	<b>Response: Cheating on Taxes*</b>		
	To some extent	Quite a lot	Largely Justifiable
<i>Fixed Effect</i>	Odds Ratio	Odds Ratio	Odds Ratio
<b>Confidence in Political Parties</b> (Reference: Always)			
Quite a lot	0.87	1.51	0.79
Not very much	0.93	2.32**	0.73
Not at all	1.42	2.13	0.5
<b>Confidence in Elections (Local Level)</b> (Reference: Always)			
Usually	1.26	1.34	0.97
Never	0.79	0.98	0.62
<b>Confidence in Elections (National Level)</b> (Reference: Always)			
Usually	3.23**	2.83**	3.74**
Never	2.75**	1.86	3.36**
<i>Random Effect</i>			
SD (Intercepts)	0.775**	1.318**	2.104**
<i>Fixed Effect</i>			
<b>Confidence in Vote Counting</b> (Reference: Very Often)			
Fairly Often	1.2	2.05**	0.92
Not Often	1.39	2.10**	0.75
Not at all	0.69	0.98	0.63
<b>Confidence in Election Officials</b> (Reference: Very Often)			
Fairly Often	1.3	1.69	1.88**
Not Often	1.58**	2.62**	1.63
Not at all	1.08	2.49**	1.14
<i>Random Effect</i>			
SD (Intercepts)	0.778	1.572	1.980**

Notes: \*Reference: Almost Never; \*\* refers to significance at 5%; Rhat values shows good convergence; ESS values represent stable estimates.

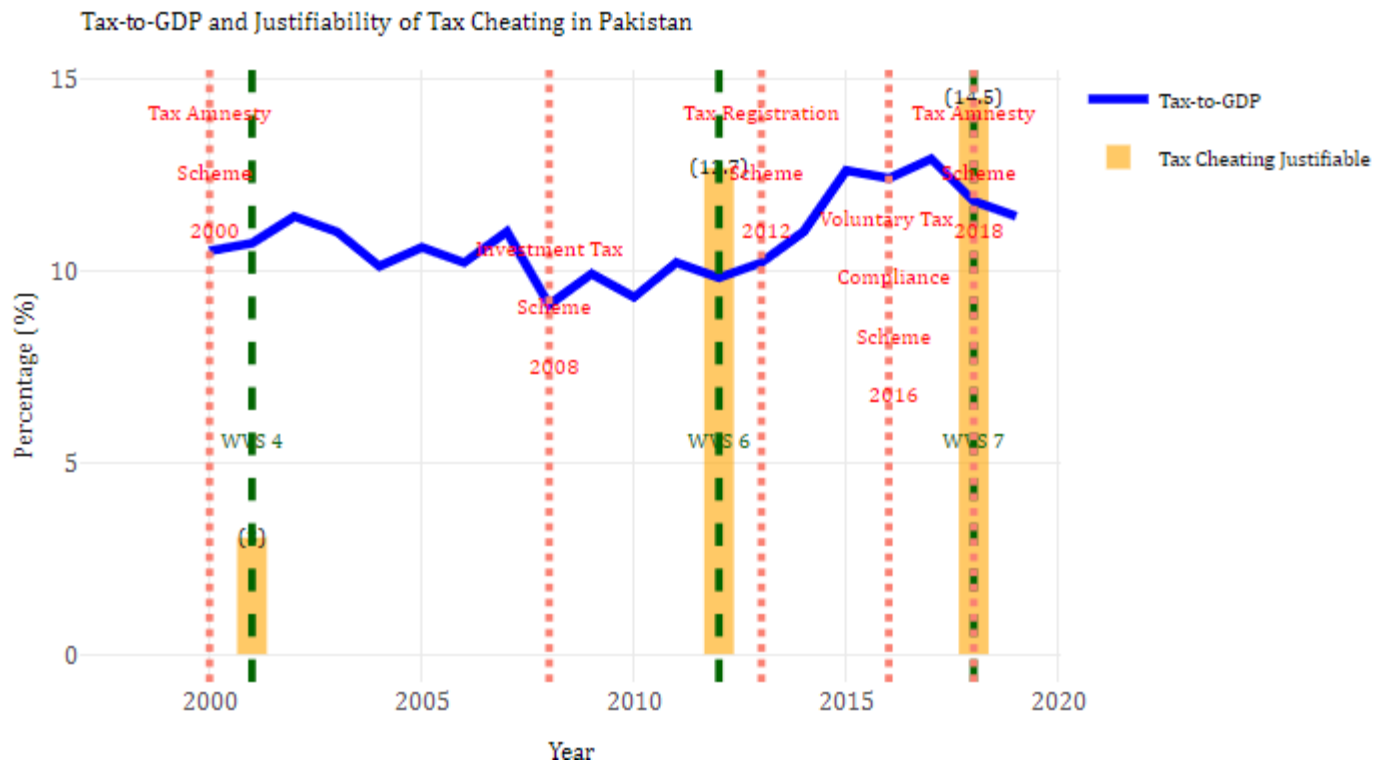
Source: Author's calculations using Inglehart et al. (2014).

The insignificant relationship of local electoral processes with tax compliance is due to weaker links between local elections and perceived tax benefit delivery. Citizens do not perceive a tangible connection between tax payments and local public service delivery. The response category of "never trusting elections at national level" increases justification for tax evasion over 3 times. When citizens grow increasingly skeptical of the electoral process, it reduces the legitimacy of the political system and weakens the accountability of elected leader. Citizens become alienated from state obligations. The tax cheating attitude among Pakistani is also influenced by trust on electoral process. Less trust on election officials and vote counting have significantly higher odds of justifying tax cheating. The qualitative data collection shows mixed relationship between citizens and political awareness. Social media spreads misinformation that creates confusion and reinforces skepticism. Nevertheless, politically aware citizens may still be indifferent to policy decisions based on learned disillusionment and may not demonstrate a compliance behaviour, especially when they believe that institutions lack

capacity. The local institutions need to be more responsive towards citizens to make them feel inclusive. Selected excerpts are provided in appendix- II (section XIII).

Figure 17 suggests that factors contextual with time period strongly influence tax morale in Pakistan. In the policy context, successive governments in the past have introduced tax amnesties recurrently that create a culture of impunity from tax evasion. There is a temporary increase in tax revenue after each amnesty as shown by slight spike but these gains are not sustained as net additional tax collection remained below 10% of GDP. Such policies have no credible threat of audit and very low penalty which is perceived unfair for existing compliant taxpayers and a reward for tax evader. These schemes failed to create structural compliance and future expectations of amnesties create a moral hazard of more tax cheating among citizen. Francis (2019) and Inasius (2020) also conclude that the effectiveness of tax amnesty schemes is constrained by political trust deficits. If taxes are perceived as a tool for elite enrichment rather than public welfare, evading taxes becomes morally more justifiable.

Figure 17: Shifting Norms of Moral Acceptability of Tax Evasion in Pakistan



Source: Author's compilation using data from GOP (2000, 2008, 2013, 2016, 2018 and 2014b) and Inglehart et al. (2014).

Responses from the qualitative fieldwork reflect a general perception that our tax system lacks fairness by placing greater pressure on ordinary citizens while allowing space for evasion among the wealthier group. This perception of injustice reinforces their belief that tax money is wasted that discourages voluntary compliance. Some of the selected responses from the qualitative data collection on tax cheating behaviour are provided in appendix II (section XIV).

#### ***4.3.2. Perceptions on Bribery and Exploitive Behaviour***

Some extracts from qualitative responses are shared in appendix II (section XV) which highlights that many citizens tend to pursue personal gains through unfair means, even when such benefits are not rightfully theirs. This reflects an erosion of trust in the overall institutional legitimacy as people justify rule breaking for their personal interests. Some respondents have expressed concern over the normalization of this behavioral tendency, to be justified as a practical strategy rather than considering it a moral failure. A collective change, as well as a stronger social trust, is required for transforming the community mindset towards an ethical and responsible civic behaviour. The coercive measures alone cannot ensure compliance. The insights from qualitative findings highlight that while corruption perception exists at both local and higher administrative levels but varies by proximity and experience. Citizen's corruption perception is more visible at local level where the citizen-institution interactions are more frequent. The respondents have quoted procedural delays, inefficiencies and escape route through informal payments as the main reasons that erode public confidence on the institutions. Based on citizens' account of personal experiences, the major policy gap is limited accessibility and procedural delays that hinder effective service delivery of public offices. It was emphasized that State-Citizen interaction need to be improved via enhanced accountability across all tiers of government that would reciprocate responsible citizenship behaviour towards tax compliance.

#### **4.4. Restoring Confidence to Strengthen Compliance Behaviour**

The qualitative insights from FDGs and KIIs emphasize a clear link between institutional trust, perceptions of fairness, and citizen compliance (appendix II, section XVI). To strengthen public trust on institutions, the most recurring viewpoint among respondents is the transparency, reduced procedural delays and enhanced service delivery. It was suggested that government processes must be digitized and online system for applications must be introduced so that direct personal interaction and preferential treatment be reduced that can mitigate the corruption perceptions of informal payments. Another significant viewpoint is lack of proper awareness and miscommunication i.e.; many people have started relying on social media for information where accuracy may vary. Henceforth, a reliable communication need be channelized by the institutions to reduce confusion and build an understanding with the State for trust building. The citizens are willing to show a more responsible civic behaviour through policy compliance provided that institutions also meet responsiveness, fairness, transparency and visible use of public funds.

## CONCLUSION

The findings of the study observed that citizens with greater life satisfaction, financial control, and political awareness are more likely to attach with formal groups, for empowerment, collective response, and ideological expression despite low social trust. Amid high institutional distrust, the informal civic engagement may remain limited if individuals do not perceive an infringement on their personal autonomy. The broader economic discontent in terms disparities in income plays a significant role in driving informal civic engagement in Pakistan rather than mere worries about food insecurity. Education disparities act as a form of social insecurity that demoralize trust in state and increase the likelihood of civic dissent. The generalized social trust may support social cohesion but does not necessarily translate into moral obligation toward the State. Even if generalized trust may be high within communities, but the norms of compliance might be weak as the institutional skepticism has a stronger and more consistent effect on tax evasion behaviour among Pakistani citizens.

In Pakistan, tax compliance is deeply tied to political trust, perceptions of fairness, and institutional legitimacy. The strong relationship of civic defiance is sending a signal of disconnection between State and the citizens whereas empowered citizens less likely to justify tax evasion. In Pakistan, only peaceful civic engagement strengthens tax compliance norms, while protest-driven participation and boycotts often morally legitimize tax evasion. Trust deficit weakens tax compliance among citizens through ethical justification mechanism of reciprocating the perceived unfairness of political institutions. Citizens internalized the dishonest behaviour due to perceived distrust which is beyond merely following the enforcement measures. Furthermore, the tax amnesty schemes in Pakistan have not been able to raise the tax-to-GDP ratio significantly. These schemes are seemingly considered as informal relief to non-tax payers of their past evasions and injustice to honest taxpayers. This sends a powerful signal that cheating can pay off later that weakens the tax morale. The study finds that public trust is closely related to perceived fairness, transparency and efficient working of the institutions. At local level, a stronger association with perceived corruption builds due to greater public dealing. However, perceptions shifted toward higher-level offices when the assumed scale of payment shift to higher value due to presumed power shift.

## RECOMMENDATIONS/ POLICY IMPLICATIONS

- Tax compliance strategies in Pakistan must target voluntary behavioral nudges. This can be achieved through norm-building campaigns and civic education to increase the tax morale of citizens.
- Political governance, improved public service delivery and procedural efficiency of government offices can contribute in rebuilding public trust. By bringing more awareness about transparent electoral process and strengthening the fiscal governance, tax evasion attitude can be reduced.
- Army has always attained higher public trust due to its strong visible image among the citizens. However, strengthening the confidence in civil institutions particularly the judiciary, civil services and the government is necessitated for long-term sustainable governance. This will support the overall positive image of State institutions that can lead to reciprocity among citizens towards responsible civic behaviour and tax compliance.
- To improve tax compliance in Pakistan, State must strengthen the institutional responsiveness and channelize public voice in a more formal way through civic inclusion. This will ensure that politically engaged citizens feel represented rather than alienated that will reduce the moral justification for tax evasion. The confidence in civilian structures can continue to grow with greater transparency and accountability.
- An integrated governance reforms are required to restore public trust in institutions. This should include a participatory mechanism for a more constructive engagement of citizens with the State, combined with procedural transparency and improved accessibility. In addition, a follow-up tax compliance measure is required rather than introducing a short-term measure in the form of amnesty schemes. Enhancing digital governance and transparent information-sharing on public spending can improve service delivery which may play a role in reducing perceptions of corruption. Such an improved civic awareness through accessible communication channels can strengthen trust and encourage voluntary compliance among citizens.

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## APPENDICES

### Appendix I: Sample Design for World Value Survey

**WVS Wave 7:** The universe for this sample was the Population Projection of 2016, based on Census of National Population (1998). The gender distribution was 50% male and 50% female with age greater than 18 years. Multi-stage stratified random selection was adopted to select the sampling point (200), covering both 33% urban and 37% rural regions of the four provinces and 10 interviews were conducted from each sampling unit. The first stratum was province and second stratum was district. Share of each stratum was proportionate to population size.

Provinces	Share in Total Population	Sample	No. of Sampling points
Punjab	58%	1160	116
Sindh	24%	480	48
KPK	14%	280	28
Balochistan	5%	100	10
Total	100	≈ 2000	≈ 200

**WVS Wave 6:** The universe for this sample was the Population Projection of 2010, based on Census of National Population (1998). The gender distribution was 50% male and 50% female with age greater than 18 years. Multi-stage stratified random selection was adopted to select the sampling point (100), covering 33% urban and 67% rural regions of the four provinces and 10 interviews were conducted from each sampling unit. The first stratum was province and second stratum was district. Share of each stratum was proportionate to population size.

Provinces	Share in Total Population	Sample	No. of Sampling points
Punjab	58%	580	58
Sindh	24%	240	24
KPK	14%	140	14
Balochistan	5%	50	5
Total	100	≈ 1000	≈ 100

*Source: Inglehart et al. (2014).*

## **Appendix II**

### **Section I**

*“Only those people join formal associations or clubs who have enough economic resources. I am a member of community club and business association because it keeps me informed about my surroundings, helps me use my free time productively, and gives me sense of prestige and freedom to make my own choices.” (Industrialist, age 45, Faisalabad)*

*“I participate in peaceful group activities when I want my voice to be heard. Such groups allow people with similar views and experiences to support each other. However, I don’t think that group activities in the form of protests can bring any meaningful solution. Ordinary participants do not benefit much from it but the influential members.” (Female Citizen. age 26, Lahore)*

*“People get associated with formal groups as it gives them a sense of fulfillment in life. Those who remain away from such activities are probably due to financial constraints.” (Shopkeeper, age 40, Vehari)*

### **Section II**

*“Some people participate in protests instead of filing official complaints because they are not fully aware of the procedures using official channels. Due to social media usage, people are getting more aware politically and they want their voices to be heard. But controlled social media is important.” (Representative Judiciary/Courts. Age 43, Lahore)*

*“Joining group gives a sense of belongingness especially when people feel that their rights are at risk and they want their voice to be heard. So, these groups help to present a collective agenda in front of authorities. Formal associations help in achieving collective goals whereas the informal groups usually are ineffective and create disorder in the society.” (Female Medical Consultant, age 35, Lahore)*

*“Citizens participate in collective action through petitions because they feel that it can serve as an indirect form of accountability and transparency that could help in rebuilding trust on the system. It’s the complexity in procedures and delays that discourage people from engaging more constructively.” (Lawyer-Civil Cases, age 32, Lahore)*

*“Sometimes people misuse their civic rights to express resentment against State institutions. However, if policymaking involves consultation with relevant stakeholders and keeps them informed, reducing such information gap can help promote responsible citizenship. Ordinary citizens are often ill-informed, as mostly people nowadays are getting their information in fragmentation through social media rather the mainstream media.” (Representative Excise Department, age 32, Lahore)*

*“It is usually those leading the protests who gain the most advantages, while the general public does not benefit significantly. Most protesters tend to come from the middle class, whereas the upper class often remains indifferent, and the lower class is largely disinterested due to the financial pressures they face in meeting their daily needs.” (Shopkeeper, age 40, Vehari)*

*“The benefits of protests are concentrated among those at the top, who primarily pursue their own interests. People living in rural areas generally appear to be in their comfort zone, as their needs and expectations tend to be lower due to cultural differences. However, urban community express higher levels of frustration and lower life satisfaction which is influenced by peer group pressure.” (Retired Officer, Aged 65, Lahore)*

*“Nowadays people are more interested in understanding the public policies, and government decisions. They are concerned how policy decisions bring benefits to their community at the grassroots level. Protests are often led by groups with their own interests. Leaders use these activities to show their*

*strength through numbers, but the general public rarely benefits directly from them. In many cases, the real advantages are gained by a few at the top who shape the agenda.” (Industrialist, Aged 45, Faisalabad)*

*“The reason of perceived distrust on public offices is the lack of awareness among citizens as many are unfamiliar with the administrative procedures and legal requirements. Citizens tend to look for shortcuts and informal ways to avoid delays, lengthy paper work and legal complications. The quality of government service delivery also plays an important role in addition to how well people are able to meet their personal needs on their own. At the local government level, there have been no instances of protests, petitions, or other forms of collective action during my service. Non-governmental organizations also cooperate with local authorities when campaigns are carried out for policy awareness that directly deal with local people, particularly in rural areas.” (Representative Local Government, age 34, Vehari)*

*“I have observed that locals sometimes show resistance when their cooperation is needed. However, through discussion and engagement, these issues are usually resolved, and people become more cooperative and constructive in bringing positive change. People are more aware these days, and social media is playing an important role in spreading information. However, false and misleading information also circulates, which needs to be monitored.” (Representative Election Commission, age 35, Muree)*

*“Educated individuals tend to have a different perspective compared to those who are illiterate and feel less connected to society. The latter join protests to feel their voices are heard indirectly. The benefits of participating depend on the influence of the group, but ordinary people generally do not gain much from it.” (Female Educationist, aged 43, Lahore)*

*“People usually feel helpless when they don’t have access to full information about the working of public offices or feel an authoritative environment. This sense of reduced freedom increases their dissatisfaction and distrust on public institutions. People in privileged areas have better access to services and report higher satisfaction, while communities with fewer resources experience lower life satisfaction and weaker engagement with social, political, and institutional structures. Many people remain disengaged from government institutions because they feel their opinions cannot bring change. Local community groups can raise awareness and guide citizens to bridge gaps between people and institutions.” (Lawyer-Criminal Cases, aged 34, Lahore)*

### **Section III**

*“Public institutions sometimes fail to serve the citizens fairly due to lack of capacity. Strengthening the system through institutional capacity building is essential for overcoming trust deficit. Measures such as decentralization, digitization and online system can contribute in improving the service delivery of public institutions.” (Ex-member Chamber of Commerce, age 62, Vehari)*

*“There are two types of people who show apathy towards the State. The first group belong to strong socio-economic background who enjoy complete freedom and control over their lives. The second group consists of those whose prime focus is to meet their everyday needs. It is the lower middle-class group, driven by frustration from lack of freedom of expression, that often gets involved in informal civic behaviour.” (Representative Excise Department, age 32, Lahore)*

*“The younger group is greatly frustrated from limited economic opportunities that is adding to their perceived lack of freedom and control over their lives. The youth is getting more concerned that the type of jobs they are able to secure is not matching with their skills and education level.” (Retired Officer, age 65, Lahore)*

*“The rising prices are making it difficult for common citizen to manage their daily activities which is*

also affecting their social life. For people to feel more satisfied with their lives, the country's economic conditions need to improve. At times, I question the working of institutions, but overall, I trust that they are serving the citizens well. There is some uncertainty at times, yet I think the system is functioning and institutions are performing their duties." (Journalist, age 28, Lahore)

"The system is functioning and officials are performing their duties within their capacity. While not all citizens are satisfied and the distrust often arises in departments that deal directly with the public, if people feel neglected and deprived. Collective action is viewed as more effective than individual efforts as citizens' voices are stronger when raised through groups or unions, but engagement with government officials should be constructive and positive." (Businessman – aged 30- Lahore)

"I do not rely on the system which gives me stress every other day. I take the initiative with the help of persons around me who are willing to volunteer to get work done for community benefit. I don't mind paying taxes if I can see the same level of public works in my village area as in a major city. However, it feels unfair to pay taxes when the funds are used for infrastructure projects in major cities while basic repairs in my own locality are neglected." (Philanthropist, age 64, Rural Area South Punjab)

#### **Section IV**

"Citizens express distrust toward governing bodies and institutions not necessarily from perceived unfairness, but due to gaps in policy implementation. The system works and the structures are well in place but effectiveness often gets hindered due to delays." (Retired Officer, age 65, Lahore)

"The public is not entirely dissatisfied with the working of public institutions. But the presence of rule-breakers creates a sense of injustice. I feel that the rigidities in the system hinders the effective implementation at grassroot. While it may appear that the system is working for the public, in reality, citizens are often not actively involved. The visible support work may seem effective in the short term, but in the long run, these measures tend to be ineffective." (Shopkeeper, age 40, Vehari)

"To build trust between people and institutions, government should make citizens feel that it genuinely cares about their welfare. A common person should have a positive sense of connection with the government and institutions. This can be achieved through improved service delivery and by giving relief to the salaried class, which is currently overburdened with taxes. Such measures can help improve people's trust and tax morale." (Female Educationist, Aged 43, Lahore)

"I have not had any personal experience of using unfair means to get work done in public offices, nor have I heard of such incidents from close contacts. A lot of negativity spreads among people due to lack of accurate information and awareness. The government has introduced various initiatives for public welfare, but the overall negative attitude prevents these policies from creating a strong positive image." (Male Citizen, age 36, Lahore)

"People usually do not get against the State and government as long as they are satisfied with their lives and remain indifferent to government and political decisions. Those who participate in protests often experience a sense of indirect symbolic power, which motivates their involvement in such actions." (Female Citizen, age 24, Lahore)

#### **Section V**

"Police hold significant authority, which is why people usually show little dissent. Army has a positive public image because its implementation and accountability mechanisms are strong, and it operates with discipline and a clear sense of duty. The army's role is not limited to security against internal and external threats; it is also actively involved in relief efforts during floods, earthquakes, and other

*disasters. Such visible contributions strengthen the public reputation and trust in army.” (Retired Officer, Aged 65, Lahore)*

*“Public has greater trust in the Army compared to other institutions. This is because the Army is well-organized and disciplined, which is clearly visible to people and strengthens their trust on it.” (Industrialist, Aged 45, Faisalabad)*

*“I have highest level of trust on army. Although there is a general perception of distrust towards various government institutions, I personally have not faced any major difficulties when dealing with public offices. However, I have heard from family and friends about delays and dissatisfaction with public services and they have used personal connections to speed up their applications processes.” (Female Educationist, Aged 43, Lahore)*

## **Section VI**

*“Overcrowded courts and slow legal processes cause delays in justice, which is a major reason for public distrust in the judiciary. Financial constraints and lack of support systems further add to the problem.” (Lawyer-Criminal Cases, aged 34, Lahore)*

*“Because of the high costs and lengthy delays in court proceedings, people involved in compoundable offenses often prefer to reach private settlements outside the court. Even for petty issues, people often treat litigation as a strategic game rather than registering an FIR with the police. They tend to pursue legal action through the courts more frequently than approaching the police.” (Representative Judiciary/Courts, age 43, Lahore)*

*“The under-registration of cases is not primarily due to perceived corruption within our department, but rather because of the delays and additional costs associated with court procedures.” (Representative Police Department, age 34, Okara)*

## **Section VII**

*“The corruption perception about my department is high because we interact with public more frequently than other government departments, which makes us more visible. The perception is not falsified but also overly stated. In many cases, it is more of a survival tactic than a personal motive, as we work under significant resource constraints. Despite all the criticism, my department have proper acts and procedures to follow that reflect high accountability contrary to common misperceptions of corruption among the public. The trust on Police Department is gradually improving through ongoing reforms such as meeting the timeline, digitization and establishment of Police Khidmat Markaz” (Representative Police Department, age 34, Okara)*

*“I feel that there is a policy gap in terms of the accessibility of ordinary citizens to public offices. These offices are meant to serve the public and must be more approachable. The front desks function well but delays often occur at the back-end processes. In such cases, informal payments play a role in overcoming delays. On the political side, people often vote based on personal affiliations and usually show apathy to policies.” (Shopkeeper, age 40, Vehari)*

*“I believe that common perception about corruption is often exaggerated. I often interact with the government offices that include livestock department, district management office, law and order institutions and the FBR. The public dealing with government offices improves when citizens are educated and well-informed. People are hesitant to approach public offices due to lack of awareness. By keeping stakeholders informed, the trust building can improve. In many cases, public officers are performing well despite having limited resources. Due to procedural delays, people sometimes offer*

*informal payments to avoid lengthy paperwork and speed up their work. (Industrialist, age 45, Faisalabad)*

*“In my opinion, every institution is vulnerable to perceived corruption but those offices are more prone that have direct dealing with the citizens or when injustice seems apparent from lack of good communication. To improve trust between citizens and the State, the institutional working need to be properly monitored and made more transparent. People will have more confidence on institutions when public have a sense of fairness. Digitization can help to reduce corruption perceptions by making the public service delivery more efficient.” (Retired Officer, age 65, Lahore)*

*“Public offices should be made more accessible. Trust building on government institutions can improve through a sense of being connected and belongingness with the public institutions.” (Female Citizen, age 26, Lahore)*

*“One of the biggest institutional challenges is the delayed justice. Civil cases can take decades to resolve, and litigant cannot afford to stay engaged in the legal process for so long. These delays cause distress and discourage people from trusting the institutions. There is a general level of trust on legal institutions, but delays and high costs remain major hurdles to trust-building. Improving transparency, increasing accountability, and making legal services more affordable could help address this issue.” (Lawyer-Civil Cases, age 32, Lahore)*

## **Section VIII**

*“People have developed trust deficit towards State because of the current socio-economic challenges they face at both individual and societal levels. This is especially true for educated individuals who hold degrees but remain unemployed. Policies should focus on job creation to give people a sense that the State recognizes their struggles and is taking steps to support them. By acting as a facilitator, the State can rebuild trust.” (Industrialist, Aged 45, Faisalabad)*

*“The main challenge society is facing is the rising cost of living while incomes remain stagnant. Employment opportunities are not generating enough income to match increasing living expenses. People are facing multiple challenges—economic, social, political, and administrative—which are common across Pakistan. My family and friends share similar concerns, particularly about the lack of stable livelihoods and income growth compared to the cost of everyday use of goods and services.” (Female Citizen, age 26, Lahore)*

## **Section IX**

*“The voluntary tax compliance is low because citizens fail to understand tax payment as a responsible civic behaviour. They often perceive it as a wasted money payment. The civic sense needs to be developed among citizens to increase tax morale along with a more authoritative tax collection system.” (Male Citizen, age 30, Lahore)*

*“People who evade taxes have common perception that revenues collected from taxes are largely spent to cover the administrative expenses instead of improving the public services and facilities, especially at the local level.” (Shopkeeper, age 40, Vehari)*

*“People generally perceive taxes as a burden because they do not see it as their responsibility toward the State. If they understood that taxes support government offices and improve public services, they might be more willing to comply. However, most people do not make this connection and don't view tax payments as contributing to better service delivery. Many people are still reluctant to file tax returns, not because of a lack of trust, but because they find the process complicated. If tax filing were made*

*more simple and easier to understand, more people might be encouraged to file their taxes.” (Industrialist, Aged 45, Faisalabad)*

*“Providing better quality social services, especially in health and education, can help build a sense of equity and justice among people. This can strengthen trust by showing that their tax money is being used for public welfare. Trust deficit occurs when people feel their taxes are not benefiting them.” (Male Citizen, age 24, Lahore)*

*“People underreport when filing tax returns as they feel little incentive to pay more. They perceive that government service provision does not adequately meet the needs of their local communities. There should be incentives, such as recognition of responsible citizenship behaviour as taxpayer, to encourage voluntary compliance. There is also a common perception that tax revenues are largely spent on covering government administrative expenses rather than improving public facilities and services.” (Ex-Member Chamber of Commerce – aged 62- Vehari)*

*“There is a perception that tax payments do not match the facilities received from the government. When service delivery is poor and citizens do not receive adequate public services, tax morale and compliance tend to decline. While people generally have a sense of patriotism and want to act as responsible citizens, trust-building requires a two-way relationship, with the government providing reliable services and facilities in return.” (Representative Local Government, Aged 34, Vehari)*

*“People feel burdened by taxes and do not have a sense of obligation toward the State. They cannot associate their tax payments with the public services that they receive in return. As a result, they view taxes more as a burden than a contribution to the State.” (Female Citizen, age 24, Lahore)*

## **Section X**

*“The elite class living in upscale areas are generally satisfied with their social and economic conditions and remain indifferent. In contrast, small businessmen express resentment, saying they do not receive public services to the extent as they pay taxes to the government.” (Representative Excise Department, age 32, Lahore)*

*“Tax burden mostly falls on the salaried class because their taxes are deducted at the source. Others often try to avoid paying taxes. Many citizens believe there is little benefit in paying taxes since they do not receive enough public services in return.” (Retired Officer, age 65, Lahore)*

*“People trust tax department because tax is a legal obligation on citizens as per the rules which they have to follow. But other public institutions have a different kind of interaction with citizens that shapes the trust level subsequently, depending upon the kind of citizen involvement, expected gains and the overall satisfaction level with the working and efficiency of departments.” (Representative Excise Department, age 32, Lahore)*

*“The government has introduced some very good initiatives for public welfare and the youth, but public perceptions about corruption are often shaped by what they hear or see on social media which sometimes intensify the negative views. Trust deficit rises more when ordinary citizens watch the protocols of the elites while themselves facing difficulties in accessing public offices. Such observations create perceptions among public that their tax money is not being used fairly that raises concerns on the institutional trust”. (Female Citizen, age 26, Lahore)*

*“I have some trust on government institutions but there are delays within the system. There is not enough facilitation and the public service delivery is also not adequate. Sometimes, personal network and references often play a role in gaining facilitation and overcoming delays. I feel that concerning stakeholders are not taken into loop during the policymaking process.” (Shopkeeper, age 40, Vehari)*

*“Tax compliance is low because people look for ways to avoid voluntary payment. The salaried class feels overburdened since taxes are deducted at the source, while many in the business sector evade taxes more easily. Corruption and lack of trust on institutions further discourage honest tax payment.” (Female Citizen, aged 26, Lahore)*

*“People have a tendency to evade taxes as they feel that their tax money will not benefit them in terms of good quality of public service delivery, especially in education and health. Although strong laws and penalties can work to increase the tax compliance but willingness to comply will increase when people see their tax money being used for their benefit.” (Representative Election Commission, Aged 35, Muree)*

*“Rising cost of living and the burden of indirect taxes like GST discourage people from paying taxes willingly. People’s motivation to pay taxes is closely linked to the quality of public services. The state provides security, health, infrastructure, and other public services which is financed through taxation. Citizens are expected to pay taxes honestly to enable the government to deliver public welfare. Some people view the tax system as fair because they see the benefits through public services. Others consider it unfair, believing their money is wasted or misused. So, both groups are present in the society.” (Female Medical Consultant, 35 years, Lahore)*

## **Section XI**

*“Citizens enjoy freedom of choice and control over their lives but it is basically in the urban areas where literacy and awareness is high unlike the rural areas. Literate or not, most citizens are not well informed about policy decisions and tend to remain indifferent as long as they feel they have freedom of choice and control. Even politically aware individuals often vote based on personal or group affiliations rather than policy considerations.” (Representative Police Department, age 34, Okara)*

*“I am satisfied with my life because my basic necessities are being met, and I am able to provide a good quality of life for my family. I remain indifferent to government policy initiatives, as I feel they do not directly concern me. I do feel a certain level of control over my life, but there are challenges as well. For example, if I visit the emergency ward of a public hospital, I am treated on an urgent basis. However, if I am admitted for sickness that needs treatment for longer days then the quality of facilities is not comparable to that of private hospitals. In such cases, I have observed that personal references often play a significant role in accessing better services.” (Shopkeeper, age 40, Vehari)*

*“I have faced a situation once when I had to make an informal payment to overcome the procedural delays. The official process was taking much longer time than expected, so I chose the option of payments as a practical solution to overcome this barrier. In such a situation, such tactics are necessitated for survival that gives freedom of choice despite being illegal.” (Industrialist, age 45, Faisalabad)*

*“I do not recall my personal experiences or of my close associates that they were forced to pay bribes in government offices. I think that people themselves offer payments or use personal networks to avoid the usual delays or receive some benefits that they may not have access to. Those who follow the proper procedures usually face challenge of delays. (Female Educationist, age 43, Lahore)*

*“Overall life satisfaction mainly depends on people’s economic conditions. Those who can meet their expenses generally feel more in control of their lives, while those who struggle financially find less freedom of choices. People with influential connections are better able to survive the system, while those without such networks often feel powerless. This affects trust level, both in society and the system.” (Female Citizen, age 26, Lahore)*

## **Section XII**

*“The image of my department among the citizens is carried forward through experience of one person which are then shared with others. As a result, a general perception develops, but it is usually the negative experiences that are highlighted, while positive ones often go unnoticed.” (Representative Police Department, age 34, Okara)*

*“People show distrust on institutions due to lack of transparency and high level of perceived corruption. People feel less empowered while interacting with local bodies if their concerns are not addressed timely. Fairness and accessibility can be improved by making official procedures and public service delivery more efficient, ensuring that officials are approachable who respond to public grievances promptly.” (Lawyer-Criminal Cases, age 34, Lahore)*

*“Perceptions depend largely on personal experiences, which vary across situations and the types of institutions involved in public dealing. People tend to avoid dealing with institutions where they expect delays or feel their issues will not be resolved, leading to trust deficits.” (Female Medical Consultant, 35 years, Lahore)*

*“There is little motivation that encourages citizens to pay taxes voluntarily. The State needs to build a strong perception of itself as a service provider. One of the main reasons for citizens’ lack of voluntary compliance is that they do not associate their tax payments with the benefits they receive from the State.” (Representative Excise Department, age 32, Lahore)*

### **Section XIII**

*“People are generally getting more distrustful of political parties and the political process. Social media has played a major role in deepening this distrust. Today, people have easy access to all kinds of information whether it’s about new taxes, budget cuts, or other policy decisions. Citizens are more aware and often discuss the implications of these policies with their peers.” (Male Citizen, age 24, Lahore)*

*“People are becoming indifferent and less willing to openly discuss political matters. These days social media is playing an important role in political participation. I do not participate in local elections because I think that policies at local level are rarely implemented effectively due to budget constraints. Sometimes local institutions fail to serve due to lack of capacity. It is required to strengthen the institutional capacity. Decentralization digitization and online system can improve the service delivery of public offices.” (Shopkeeper, age 40, Vehari)*

*“Citizens show limited interest in public policy decisions, perhaps due to lack of accessibility and the perception about policies having little direct impact on personal life and freedom. Due to social media influence, the common misperceptions also spread through unverified content. Institutions function more effectively through cooperation rather than criticism. Through constructive engagement between citizen and the State, the governance can improve.” (Retired Officer, age 65, Lahore)*

*“Citizens are not concerned about government policies unless these are directly affecting them. Social media is also becoming an important source of information, but it also spreads misinformation quickly through informal networks and gatherings. Politically aware citizens know their rights and understand the functioning of institutions. This awareness leads to more constructive engagement between the public and the State, helping institutions function better.” (Lawyer-Civil Cases, age 32, Lahore)*

*“Local government offices are generally accessible and more accountable which plays a role in public trust building. Decentralized system enables the citizens to approach public institutions for their tasks and concerns. Capacity building at union council level can help the system to be efficient that can increase trust on institutions. This can be done through staff training and increased budgeting.” (Representative Local Government, age 34, Vehari)*

*“A major challenge is the lack of political awareness in rural and remote areas. Many people, especially women, are still not fully aware of the importance of casting their vote. The most common challenges faced by citizens include poverty, illiteracy, and lack of awareness, especially in the rural and remote areas of southern Punjab. There is a need for a strong and continuous local government system. Regular local elections can help build trust, as they make people feel more included in the system and improve their access to institutions.” (Representative Election Commission, Aged 35, Muree)*

#### **Section XIV**

*“People often avoid taxes as they believe their tax money is wasted. Our tax design is overly burdened as those who pay tax keep paying taxes and evaders get exempted. The salaried class is overly burdened and tax amnesty scheme is not a long run solution. Due to lack of trust in institutions, it is difficult to build voluntary tax compliance. However, the recent steps of distinction between filers and non-filers can help to address this issue.” (Representative Police Department, age 34, Okara)*

*“The tax burden on common man is increasing, and most people will try to evade taxes if they get the chance. People feel that both direct and indirect taxes put pressure on them, but they do not receive benefits in return. There is a common perception that tax money is misused, which discourages voluntary tax payment. The salaried class feels more burdened compared to higher-income groups, who often manage to evade taxes.” (Female Educationist, Aged 43, Lahore)*

*“Many people see the tax system as unfair especially those belonging to middle class and the salaried classes who face a greater burden of taxes while business community finds the ways to avoid taxes.” (Lawyer – Criminal Cases, age 34, Lahore)*

*“Our tax structure places excessive burden on middle class group. The existing minimum threshold for tax seems unjust as the cost-of-living expenses has increased significantly which is making it difficult to maintain basic standard of living. This discourages people from paying taxes because they do not feel any financial relief. In contrast, the elite segments of society often do not feel the same level of burden due to greater opportunities for tax evasion.” (Shopkeeper, age 40, Vehari)*

*“People often spend money to get their work done rather than waiting. It is considered as a means of survival. When people feel their grievances are not being heard, they resort to bribery as the only way to move forward and get results. There are many informal channels through which the cash economy operates and people often use it to avoid paying taxes. The government’s recent effort to encourage tax filing is a positive step.” (Representative Judiciary/Courts, age 43, Lahore)*

#### **Section XV**

*“People have an exploitive mindset. They look for shortcuts and personal benefits, even when they may not be entitled to such benefits. There are rule-breakers as well who do so to gain privileges.” (Shopkeeper, age 40, Vehari)*

*“People have opportunistic mindset. They may try to gain benefits through any possible means. They take advantage of loopholes if it serves their personal interests and when there is lack of trust on the institutions.” (Representative Excise Department, age 32, Lahore)*

*“Citizens often perceive local institutions under greater political pressure. This perception is due to greater public interaction. People are also opportunistic even if it requires ignoring rules and fairness. (Retired Officer, age 65, Lahore)*

*“Corruption is not imagined. It is prevalent, but it may be overstated. The personal connections and informal payments are influential when there is direct public dealing.” (Lawyer- Criminal Cases, age 32, Lahore)*

*“Contacts and personal networks are often used to gain benefits. Institutions that have direct interaction with the public are more vulnerable to corruption because these interactions create opportunities for mutual benefit.” (Lawyer-Civil Cases, age 32, Lahore)*

*“It is true that many citizens display opportunistic behavior. People have become more self-centered and very few are genuinely altruistic in their behaviour. A well-organized society with strong trust between individuals and State institutions can bring real change, where people are willing to step out of their comfort zones for the benefit of others.” (Industrialist, age 45, Faisalabad)*

*“People often take any opportunity to gain personal benefits, even if it involves unfair means. This behavior is becoming more common in society and is leading to growing distrust among social groups and individuals.” (Arfa, age 25 years, Lahore)*

*“People tend to take advantage of opportunities whenever they get the chance, and this has become a common trait in society.” (Male Citizen, age 36 years, Lahore)*

*“Our society follow an opportunistic behavior at each level which need to be unlearned. Meaningful change can only happen through collective behavioral transformation. In our society, coercive measures are often more effective than incentives in bringing about compliance.” (Representative Judiciary/Courts, age 43, Lahore)*

*“The practice of hidden money payment exists across different levels but the frequency and intensity vary. I have once made an informal payment but it did not bring the intended outcome. Reforms won’t bring any positive outcome if people remain disengaged and look for shortcuts for their personal gains. The informal money transactions is an alternative approach for seeking a quick outcome when formal procedures are time consuming. When a major policy shift occurs, a trust deficit arises among the citizens.” (Shopkeeper, age 40, Vehari)*

*“Corruption perception is not false. It exists but not all government officials are corrupt. Citizens themselves show willingness to make informal payments to avoid delays. Stronger accountability along with an improved service delivery can play an important role in citizen’s trust building and improved tax compliance.” (Shopkeeper, age 47, Lahore)*

*“The corruption perception is widely based on shared stories that spread through word of mouth rather than their personal experiences. People who are involved in such practices justify their behaviour as a survival tactic to deal with the challenges such as procedural delays.” (Businessman, age 30, Lahore.)*

*“The perception of corruption is largely based on what people hear from others rather than their own experiences. These shared perceptions spread from person to person and create a snowball effect. I have not personally heard of anyone in my circle being directly involved in informal payments or bribery.” (Female Citizen, age 24, Lahore)*

*“Yes, I once offered a bribe to get some work done. The official involved assured me of the desired outcome, but I ultimately did not receive the expected benefit. I eventually had to settle the case outside the court through mutual agreement with the other party, and the off-the-record payments I made were also wasted.” (Philanthropist, age 64, Rural Area South Punjab)*

*“Corruption among government officials is a reality, though it is not unique to Pakistan, it exists everywhere to some extent. I think institutions that deal directly with the public are often perceived as more corrupt. Sadly, many people have started accepting corruption as a normal part of life and even take part in it to get their work done, despite knowing it is wrong. The lack of trust people have in the government is mainly because of limited transparency. Stronger accountability measures can restore public confidence on government institutions.” (Journalist, age 28, Lahore)*

*“Corruption exists but it is overly stated. People justify unofficial payments as a way of getting things done. Though this practice is harmful for the society and citizens must act responsibly.” (Businessman, age 32, Lahore)*

*“The trust building on institutions requires a top-down approach through good governance involving parliament, judiciary and the whole democratic process. The corruption is prevalent at the local level but its perception is low as compared to the upper levels. But sometimes the number is misperceived to a higher end”. (Representative Excise Department, age 32, Lahore)*

*“People are likely to show more responsible citizenship if the accountability of public offices is strengthened and made more transparent. A top-down approach, starting from national institutions down to the local government level, is needed to improve the public image and ensure transparency. This can help build greater trust among public.” (Industrialist, Aged 45, Faisalabad)*

*“In general, people respect institutions, but at the same time they show distrust as well due to perceived corruption, complex procedures and procedural delays. At the local level, where interaction between citizens and institutions is more frequent, perceptions differ from those at the higher level.” (Lawyer-Civil Cases, Age 32, Lahore)*

*“Corruption in public sector offices is often perceived to be higher than it actually is. While cases exist, the perception may be exaggerated. I have personally not paid informally at any instance but I know of others who have used contacts or payments to get work done. The corruption perception may be shaped by the experiences but also by what people listen from each other. Those institutions are perceived more corrupt where public dealing is also high. A sense of responsible citizenship needs to be developed through formal civic activities and making interaction with public offices more accessible and transparent that can develop trust on the institutions.” (Female Medical Consultant, age, age 35, Lahore)*

*“One of the solutions to improve public trust on institutions is by reducing procedural delays in public offices. The system generally works but not efficiently which can be improved through capacity building and better resources. The biggest bottleneck is the resource constraints and better incentives need to be provided to improve the efficiency. Better compensation benefits can increase the motivation and efficiency which can improve the service delivery quality and overall function of the public offices. (Representative Election Commission, aged 35, Muree)*

*“Corruption is not as big an issue as it is portrayed for our country. It is not unique for Pakistan as we can see examples in other countries as well. The perception about corruption is sometimes exaggerated through peer-to-peer communication. But this perception can be weakened through stronger accountability and evaluation. The institutions need to be better aligned with feedback mechanism to address the issue timely.” (Male Citizen, age 26, Lahore)*

## **Section XVI**

*“People have exploitive behaviour and they may try to by-pass the procedures if it is in their advantage. The administrative structure has capacity to deal with public effectively but a stronger accountability mechanism is required which can play an important role in trust building.” (Male Citizen, age 30, Lahore)*

*“Paying taxes is a civic duty but unfortunately people are not honest and avoid paying tax honestly. There is lack of civic awareness and a sense of responsible citizenship is missing. People need to be made aware about their civic responsibility towards tax compliance as they misperceive it as unfair financial burden.” (Businessman, age 30, Lahore)*

*“A major source of frustration in the society is the visible class differences. Government should take steps to address the rising inequalities.” (Female Citizen, age 24, Lahore)*

*“The public offices sometimes fail to serve the ordinary citizens due to lack of capacity. The strengthening of institutional capacity is required with measures such as decentralization, introduction of online system and digital apps that can play a significant role in improving the service delivery of public offices.” (Ex-Member Chamber of Commerce, age 62, Vehari)*

*“A stronger accountability mechanism is required through digitization of government procedures required in the public dealings in offices. This can improve public trust on the institutions (Male Citizen, age 36, Lahore)*

*“Public perceptions are based on opinions and the information being spread through social media platforms. As compared to older generation, young people are generally more interested in political decisions. The youth is more concerned about job opportunities and their future prospects in the country which in turn influences their trust level on the State”. (Male Citizen, age 30, Lahore)*

*“Government-supported community welfare programs can improve the overall life quality in a society. There is a need for stronger transparency and accountability mechanisms. Sharing information and creating public awareness about government processes can help rebuild trust and confidence in institutions. Paying taxes is our responsibility and a national duty, but there is a widespread perception that tax revenues are not being effectively used for public welfare which reduces the tax morale. Transparency and visibility of funds utilization improve the confidence of public on State institutions.” (Businessman, age 30, Lahore)*

*“Citizens generally show dissatisfaction with the quality of government service delivery due to delays. People feel overly burdened with taxes when they perceived that their tax money is not being used effectively for public welfare but rather used for covering the administrative expenses. People’s willingness to pay taxes can increase if public health and education facilities are improved.” (Businessman, age 48, Lahore)*

*“Most people nowadays get information form social media but its accuracy is sometimes questionable. People show less compliance to taxes due to lesser transparency and lower public awareness about civic responsibility. Voluntary tax compliance can be improved through greater transparency, accountability and clear information on the use of tax money as public funds.” (Lawyer-Criminal Cases, age 34, Lahore)*

*“People use money for preferential treatment. Many take it as a survival tactic to avoid delays. The online portals for documentation and digitization can reduce delays, increase transparency and reduce perceived unfairness.” (Female Citizen, age 26, Lahore)*

*“People are not constructively engaged with institutions due to lack of awareness about the functioning of system which contributes to distrust. Local groups and community organizations can play a role in bridging the gap between citizens and the State for trust building on institutions. Stronger accountability, greater transparency, improved service delivery of basic health and education and overcoming delays in the working of public offices can help to build trust of State institutions.” (Lawyer-Civil Cases, age 32, Lahore)*

*“Taxes contribute to overall pool of the government resources to carry out its expenditures but people expect the tax money to be spread with greater justice, keeping in view the specific needs of the areas. The visible distribution and balanced approach can encourage the voluntary compliance among tax payers. People sometime try to find ways to work around the system and this behaviour is due to weak governance and perceived unfairness of the system.” (Industrialist, age 45, Faisalabad)*

*Government offices often face resource shortages, which can affect the quality of their service delivery. Improving compensation and benefits for public servants can help support their performance and motivation.” (Representative Local Government, age 34, Vehari)*

## Appendix III: Interview Guide for Public Office Representatives

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### 1. WARM-UP

1. Please introduce yourself (designation, department, years of service). *(This information will not be disclosed to maintain anonymity)*
2. What are your main responsibilities in your current role or that of your department?
3. In your view, what are the major challenges your department faces in serving the public?

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### 2. LIFE SATISFACTION & CONTROL

1. How do you assess the well-being of citizens you interact with? What are the most common economic or social challenges you see for citizens?
2. From your department's perspective, what limits citizens' ability to feel freedom and control?
3. Do you observe differences between communities in terms of their life satisfaction?

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### 3. TRUST & INSTITUTIONS

1. In your opinion, how much trust do citizens place in your institution and other government bodies?
2. Do you think citizens perceive local institutions (union councils, police stations, revenue offices) differently from national ones (courts, parliament, ministries)?
3. What steps has your institution taken to build public trust, and what challenges persist?
4. From your perspective, what can improve fairness and accessibility in service delivery?

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### 4. CIVIC ENGAGEMENT

1. Do you think citizens are sufficiently engaged with government institutions? Why or why not?
2. What role do you see for community organizations, unions, or local groups in supporting your department's work?
3. How does citizen participation (complaints, collective action, petitions) affect your institution's responsiveness?
4. In your view, what prevents citizens from engaging more constructively with institutions?

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### 5. POLITICAL AWARENESS

1. Do you think citizens are adequately informed about government policies and decisions that affect them?
2. What are the main channels through which citizens receive information, and how accurate are they?
3. Does political awareness among citizens make your work easier (through cooperation) or more difficult (through criticism)?
4. From your experience, does voting and political participation influence how citizens engage with your department?

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### 6. TAX COMPLIANCE BEHAVIOUR

*(for revenue & related institutions, but can be posed broadly)*

1. In your view, what motivates or discourages citizens from paying taxes?
2. Do you think citizens perceive the tax system as fair?
3. What are the main challenges your department faces in ensuring compliance?
4. What measures could increase citizens' willingness to pay taxes voluntarily?
5. In your view, how do people sometimes receive government benefits they are not entitled to?

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### 7. PERCEIVED CORRUPTION

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1. From your position, how do you perceive the issue of corruption in government institutions?

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  2. Do you think that its false perception of citizens that government officials are corrupt?

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  3. Which areas of public service are most vulnerable to corruption, and why?

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  4. Do you think citizens see corruption as a survival tactic or as a harmful practice?

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  5. What reforms or practices could help reduce corruption and rebuild citizens' trust in government institutions?
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## Appendix IV: Interview Guide for Ordinary Citizens

<b>1. WARM-UP</b>
1. Can you share a bit about yourself (age, work, family background)?
2. How do you usually spend your free time?
3. What are the main challenges people in your community face today?
4. Are these challenges economic, social, political, or related to public services?
5. Do you think these challenges are unique to your community or common across Pakistan?
<b>2. LIFE SATISFACTION &amp; CONTROL</b>
1. How satisfied are you with your current quality of life? Why?
2. Do you feel you have control over your life? If yes, why? If no, what challenges limit this control?
3. How do you compare your life with others in your area?
4. What would improve your quality of life the most?
<b>3. TRUST &amp; INSTITUTIONS</b>
1. How much do you trust institutions like the police, courts, political parties, or government offices? Why?
2. Do you think these institutions serve ordinary citizens fairly?
3. Which government institutions do people in your community rely on the most?
<b>4. CIVIC ENGAGEMENT</b>
1. Are you involved in any group or association (formal or informal)? What motivates you to join or stay away?
2. Why do other people join or avoid such groups?
3. What role do you think collective action (protests, unions, community groups) plays in improving citizens' lives?
4. Do joining a group give people more power or voice?
5. What benefits have you received from joining a group, or have you seen others receive?
<b>5. POLITICAL AWARENESS</b>
1. How informed do you feel about politics or government decisions?
2. Where do you usually get information (TV, social media, friends, local leaders)?
3. Do people in your community discuss politics openly?
4. How do you feel about voting — does it bring change?
5. Would you vote in future? Why or why not? To the same political party or a different one?
<b>6. TAX COMPLIANCE BEHAVIOUR</b>
1. Do you think ordinary citizens should pay taxes? Why or why not?
2. In your view, how common is it for people in your community to pay taxes honestly?

3. Do people feel taxes are fair or unfair?
4. What discourages people from paying (e.g., complexity, corruption, lack of trust in use of funds)?
5. Do you think people trust the government to use their tax money fairly? Why or why not?
6. Have you ever taken any government benefit that you were not supposed to (not entitled)?
<b>7. PERCEIVED CORRUPTION</b>
1. Do you think only a few government officials are corrupt, or that most of them are usually corrupt?
2. How widespread do you think corruption is in government offices and public services?
3. Can you share examples of situations where you or your family member/friend feel forced to pay bribes or use “contacts” to get things done?
4. Which institutions are perceived as most corrupt?
5. Do people see corruption as a survival tactic (necessary to get things done) or as a harmful practice?
6. If the government reduced corruption and made taxes/benefits fairer, would people be more willing to participate in formal groups or civic activities?
7. What changes would rebuild trust in government institutions?

