

Impact of Social Capital of Tax Organizations on Organizational Performance: An Empirical Study on the Moderating Effect of Organizational Trust

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Abstract. The purpose of this study is to investigate the effect of social capital on organizational performance by focusing on organizational social capital (structural, relational, and cognitive capital factors) to improve the performance of tax administration organizations. In addition, this study aims to empirically analyze the relationship between social capital affecting organizational performance and organizational trust by using the moderating variable of organizational trust. The results of this study are as follows: First, the effect of social capital of organization on organizational performance was found to have a positive effect on organizational performance in all of structural social capital, relational social capital, and cognitive social capital. This means that if the organization has more network capital as social capital, the inter-departmental cooperation and intimacy among the members will increase, and it will be easier to achieve the organizational goal through such interaction, and the quality of the tax administration service can be improved not only by actively utilizing information but also by sharing useful information. Second, as a result of analyzing the moderating effect of organizational social capital and organizational performance according to organizational trust, it was confirmed that relational social capital (relational social capital x organizational trust) and cognitive social capital (cognitive social capital x organizational trust) had a statistically significant positive effect on organizational performance except for structural capital x organizational trust among social capital factors. Therefore, it can be seen that the social capital factor of the organization has a positive effect on organizational performance when the relational social capital and the cognitive social capital are adjusted with the organizational trust.

Keywords: tax organization, social capital, organizational performance, organizational trust, tax officials

1. Introduction

Social capital is inherent in relationships between individuals or organizations, constituting a collection of resources that can be obtained through them. It exists in the relationships between organizations and individuals, which is not confined to either the individual or the organization emerging within the networks among organizational members. As for a tax organization, not only can it obtain great benefits from social capital within and between organizations, but social capital is an indispensable element in tax institutions that realize the public interest, and the formation of social capital among organizational members has a positive effect not only inside the organization but also outside the organization.

Internally secured social capital promotes internal coordination of the organization, creation and accumulation of knowledge, and creativity. Social relations among organizational members improve innovation, growth, and organizational performance. Externally secured social capital promotes innovation through the use of knowledge and enhances the competitiveness and likelihood of success of the organization. Since the social capital of an organization is essentially a structure that relies on individual interaction and occurs while an organization carries out a specific task, the organization must create opportunities, motivate and improve its ability to form social capital in the organization. Social capital, including social relationships within an organization, can be an important potential asset in maximizing organizational benefits.

Collins & Smith (2006) stated that the social capital of an organization has a significant effect on sales growth and that this organizational performance is manifested through the social capital of the organization. Park Hee-bong (2002) said that social capital improves organizational performance by activating networks, cooperation, and participation between organizations and organizational members. Gilbert & Tang (1998) said that members with high trust in the organization are more likely to be active in activities to achieve organizational goals based on normative expectations and support for the organization and have a positive impact on job performance. Organizational trust has a positive effect on organizational commitment and job satisfaction of organizational member. The social capital of an organization has a reciprocal nature, strengthens social exchange relationships, and has a positive impact on job performance by being translated into the job attitudes and organizational awareness of organization members.

As a result of studying the relationship between an organization's job performance and social capital, organizational trust is a variable that influences the organization's social capital and organizational trust, and organizational trust is an important regulator in the relationship between job performance and organizational social capital. In addition, organizational trust is an emotional expression of members' confidence and support for organizational roles and identity, and increases organizational performance through interaction with the organization's social capital. And members are more likely to be motivated when they believe their efforts will lead to good results.

Therefore, the relationship between organizational performance and organizational social capital will be controlled by organizational trust. In recent times, social capital has garnered increased attention as a socio-psychological factor among organizational members, manifested through interconnections or social networks, mutually beneficial norms, and trust among individuals within the organization. However, there is no research on social capital for tax organizations. Therefore, this study focuses on social capital to improve the organizational performance of tax organization members, identifies the factors affecting organizational performance, and analyses the potential impact of individual dimensions of social capital on organizational performance. In addition, it examines how the social capital of an organization interacts with organizational trust and regulates organizational performance. This study aims to provide strategic implications for improving the efficiency of tax administration by identifying the role of social capital as an intangible core value of tax organizations and how to utilize it.

2. Theoretical Background

2.1. Social capital of the organization

Social capital exists in a relationship between an organization and an individual, and it does not belong to either an individual or an organization because it arises from a relationship formed under a network between organizational members. In addition, since it affects the behavior of the individual or organization of the organization members in the network, it can increase the efficiency of the activities of the members of the organization or influence the organizational performance through cooperative behavior. Therefore, the concept of social capital is a social network or a network between personal individuals.

Coleman (1998) referred to social capital as a component that constitutes a social structure and facilitates the behavior of individuals and organizations within that structure. It encompasses elements such as mutual trust, norms, expectations, obligations, influence and control, solidarity, and informational power, all of which contribute to fulfilling the functions of social capital. Portes (1998) said that networks or wider social structures are potential benefits that occur naturally to actors. In addition, it was said that interaction with the network can occur at the individual (micro level), group (meso-range level), and society (macro level).

Nahapiet & Ghoshal (1998) said that social capital is the sum of useful and practical potential resources embedded in the network of relationships owned by social units or individuals. And if the concept of social capital is schematized into a multi-dimensional form, it is said to consist of three dimensions (structural dimension, relational dimension, and cognitive dimension). The structural dimension is about the characteristics of the network based on the relationship between the members of the organization, and the relational dimension includes trust and norms among the members of the organization, mutual regulation, obligation, expectation, and identification with each other. Cognitive dimensions include meaning systems shared by people who form an affectionate relationship with each other, and cultures such as legends, anecdotes, and language. According to these three conditions, social capital affects the exchange and combination of resources and creates corporate innovation. Sherf et. al (2006) stated that investments in knowledge management should be made to develop the social capital of an organization. And Ellinger et al. (2011) also stated that managers need to promote social capital for the creation of networks, trust and the cooperation of their organizations.

2.1.1. Structural social capital

Structural social capital refers to organizations, members, and networks.

In other words, it represents the existence of an access network for people and resources. A leader of an organization can make decisions without relying on costly control and monitoring procedures with strong connections among members of the organization, a high level of trust, and a sense of mission. Structural social capital is an asset that can improve performance, which is composed of a connection between people and organizations. Structural social capital is an overall form of linkage between actors such as individuals and groups, which means social relations, networks, and networks in an organization. This involves the degree of intimacy, encompassing the network of connections and relational structures among organizational members, extending beyond interactions between colleagues and organizational units to include both formal and informal collaboration and coordination. Through such interactions, it has the potential to generate an elevation effect, enhancing individual job performance. Therefore, positive interactions between members can increase cooperation and have a positive impact on organizational performance, so the existence of formal and informal network connections can improve organizational performance.

2.1.2. Relational social capital

Relational social capital is related to the quality of relationships among members and focuses on whether relationship characteristics can contribute to the creation of profit or value. The most important

thing is the level of trust among members. Trust refers to the belief that the results of one person's intended actions will be appropriate from another person's perspective, and in relationships with high trust, people are more active in social relationships and are more likely to interact cooperatively.

While an organization with strong social capital is grounded in a belief in the moral integrity of its members, an organization with weak social capital relies primarily on formal and contractual foundations, resulting in a fragile trust that not sustained after transactions are completed. Even when trust is established, it is often characterized by infrequent interactions, limited to the immediate context of the transactions. High trust building between leaders and members of an organization enables the interchange of sensitive information, promotes cooperative behavior among members even if there is no formal tool for achieving organizational goals, and reduces resistance to organizational change.

Coleman (1988) asserted that the organization could not exist without strong trust among group members. Members of an organization with high reliability can recognize the strong support, responsibility, and attachment of the leader at the same time, and positive relationships within the organization can improve the performance of the members as a result.

2.1.3. Cognitive social capital

Cognitive social capital is composed of the vision and value of the organization that causes cooperative behavior among organizational members. If organizational members share a common strategic vision and goals and run the organization, it will inspire organizational integration and cooperative responsibility. A shared interpretation of the value and vision of an organization provides a cognitive form for its members. Chow & Chan (2008) defined cognitive social capital as the organizational capability for members to share a common vision, mission, and goals, and defined it as the power of individuals to collectively hold shared objectives and share their knowledge.

The organizational values and mission shared by members can actively cope with environmental uncertainty and provide a cognitive example for members, creating positive externalities for potential organizational performance. Therefore, cognitive social capital is associated with the willingness and efforts of members who seek to share organizational goals, aligning with the overall synchronization of organizational endeavours. In particular, in large organizations that prioritize communication with diverse members and their motivation, it is likely to contribute to the improvement of organizational performance.

2.2. Organizational trust

Trust is perceived as a positive expectation of behavior that occurs in a cooperative relationship between members.

Therefore, organizational trust is the perception of organizational members that they are willing to accept the possibility of personal harm that may occur in the process of performing that role based on the expectation that the organization will reasonably perform the appropriate role to achieve its goals. It means honesty, fairness, trust or confidence in trust.

For trust to become the social capital of an organization, it should include the characteristics of a public good that pursues the achievement of the organization's goals and common interests, not the sum of the interests and opportunities of individual members. In other words, there should be public trust that members have in the organization and private trust among members. In addition, organizational trust is considered to be the culture within the organization, including the level and quality of mutual relationships, clarity of roles and responsibilities, frequency of communication, timeliness, honesty, job performance ability, clarity of shared goals, organizational direction, vision, composition factors include promise and commitment.

2.3. Organizational performance

Organizational performance refers to the degree of achievement of organizational goals set by the

organization, which is the degree of outcome compared to resource input. At this time, the organizational goal refers to what has been achieved through current activities. Thomas (2006) stated organizational performance is the result of an organization's activities of regularly creating, collecting, analyzing, reporting, and utilizing a series of data related to the operation of tax agencies and public programs, including data on the results of input and output. Epstein (1992) emphasized the quality of service based on accountability for customers' needs and desires, and Halachmi (2005) said public service means efficiency, effectiveness, and service quality.

3. Research Design

3.1. Research models and hypothesis

3.1.1. Research models

This study investigates the impact of organizational social capital on organizational performance in order to seek improvement in organizational performance in tax organizations. The social capital of an organization consists of structural social capital, relational social capital, and cognitive social capital. The dependent variable, organizational performance, was set to the quality of service within the tax organization. And, assuming that the degree of influence of an organization's social capital on organizational performance would differ depending on the organizational culture felt by organizational members, organizational trust was used as a control variable. This study is expected to provide basic data for job establishment and performance management so that tax officials can perform more efficient jobs.

If the relationship between the variables mentioned above is structured and the research model is shown, it can be constructed as shown in Figure 1.

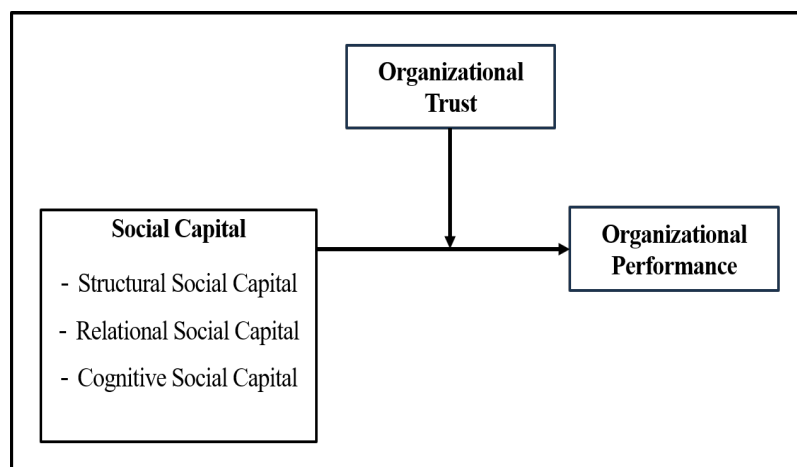


Fig. 1: Research model

3.1.2. Research hypotheses

Since the organizational performance of tax institutions is complex and multi-faceted, they must be evaluated by various factors and meet various conflicting organizational goals, so the criteria, weights, and interpretations of organizational performance have been the subject of discussion among stakeholders. In previous studies, while various definitions and measurement standards are presented because of the complexity of organizational performance, there is no common measurement standard applicable to all organizations.

Rainey (2009) pointed out that it is difficult to measure performance due to ambiguity about performance by the nature of public organizations. In the meantime, many studies have measured organizational performance using proxy indicators such as job satisfaction, organizational commitment,

and Organizational Citizenship Behaviour (OCB) based on organizational effectiveness theory.

So far, many researchers have measured organizational performance using proxy indicators for job satisfaction, organizational commitment, and organizational citizenship behavior.

Since the structure and process of cooperation within the organization can enhance the work ability and overall job and group performance by strengthening mutual responsibility among the members, this study examines the moderating role of moderating trust in the effect of social capital of tax organization on organizational performance. Therefore, it is considered very important for tax officials to identify the influence relationship between social capital factors, organizational trust, and organizational performance generated during the work process in order to successfully achieve organizational performance. Therefore, we would like to present the following research hypothesis.

H1: Social capital factors will have a significant positive effect on organizational performance.

1-1: Structural social capital will have a significant positive effect on organizational performance.

1-2: Relational social capital will have a significant positive effect on organizational performance.

1-3: Cognitive social capital will have a significant positive effect on organizational performance.

H2: Organizational trust will play a moderating role in the relationship between social capital factors and organizational performance.

2-1: Organizational trust will play a moderating role in the relationship between structural social capital and organizational performance.

2-2: Organizational trust will play a moderating role in the relationship between relational social capital and organizational performance.

2-3: Organizational trust will play a moderating role in the relationship between cognitive social capital and organizational performance.

3.2. Research subject and operational definition

3.2.1. Research subject

The questionnaire was written to figure out whether organizational social capital interacts with organizational trust to control organizational performance. The subjects of this study were tax officials working at tax offices in Busan, Ulsan, and Gyeongnam. The survey was conducted for two months from October to November 2023. A total of 320 copies of the survey were distributed, and 305 copies were collected. Of these, 273 (89.5%) were used in the final analysis, excluding 32 questionnaires with insincere responses. SPSS 27.0 statistical program was used as a tool for data analysis, and descriptive statistical analysis, correlation analysis between key variables, and hierarchical controlled regression analysis were performed.

3.2.2. Operational definitions

The questionnaire used in this study consisted of questions to measure the structural, relational and cognitive social capital, which is the social capital of the organization, and the major variables of organizational trust and organizational performance, which are the cultural characteristics of the organization. All the questionnaires used the Likert 5-point scale, which gives a score at regular intervals from the lowest 1 point to the highest 5 points in the response box.

To develop questionnaire items for verification of the research hypotheses, the operational definition of variables was set as follows. Structural social capital among organizational social capitals is a measure of the degree of activation of inter-departmental and inter-individual work coordination, collaboration, and communication within an organization. It was composed by modifying and supplementing the items used in the study of Tsai & Ghoshal (1998). Relational social capital is a measure of the level of trust between supervisors, subordinates, and members, and the measurement items of Mayer et al. (1995) were modified and used. Cognitive social capital is the extent to which the

mission, values, and goals of an organization are clearly and broadly owned and understood by all members, and was reconstructed and used based on the research of Tasi & Ghoshal (1998). Organizational trust refers to the honesty, fairness, and trust of individuals and organizations to achieve organizational goals, and is reconstructed based on the measurement items of Cufaude (1999). Organizational performance is an important criterion for achieving personal business goals. It is a measure of satisfaction with perceived service quality provided by organizational members in response to citizen's needs. Epstein (1992) measurement items were modified and utilized in this study.

4. Empirical Analysis

4.1. Demographic characteristics

Table 1 shows the results of a frequency analysis conducted to determine the demographic characteristics of respondents who participated in this study.

Table 1: Analysis of demography

Division		Frequency (%)
tax revenue public official	Gender	man 188(68.9) woman 85(31.1)
	by age	twenties 11(4.0) thirtysomethings 65(23.8) fortysomethings 78(28.6) fifties 119(43.6)
	by educational background	high school graduate 16(5.9) a technical college graduate 19(7.0) a college graduate 198(72.5) graduate from graduate school 40(14.6)
	by career	1 to 10 years 42(15.3) 11-15 years 41(15.0) 16-20 years 63(23.1) 21-25 years 32(11.7) 26-30 years 67(24.5) More than 30 years 28(10.3)
	by rank	level 9 civil servant 19(6.9) level eight 119(43.6) level seven 68(24.9) level six 45(16.5) level 5 or higher 22(8.1)

As a result of the analysis, 188 men (68.9%) and 85 women (31.1%) responded by gender. In terms of age distribution, 11 people were in their 20s (0.4%), 65 people in their 30s (23.8%), 78 people in their 40s (28.6%), and 119 people in their 50s (43.6%). The 50s accounted for the highest percentage. By educational background, college graduates accounted for about 70% of the total, with 16 high school graduates (5.9%), 19 vocational college graduates (7.0%), 198 college graduates (72.5%), and 40 graduates of graduate school (14.6%). By career, 42 people (15.3%) were in 1-10 years, 41 people (15.0%) were in 11-15 years, 63 people (23.1%) were in 16-20 years, 32 people (11.7%) were in 21-25 years, 39 people (24.5%) were in 26-30 years, and 28 people (10.3%) were over 31 years. In terms of positions, there were 19 people in the level 9 (6.9%), 119 people in the level 8 (43.6%), 68 people in the level 7 (24.9%), 45 people in the level 6 (16.5%), and 22 people in the level 5 or higher (8.1%).

4.2. Validity and reliability of variables

Validity refers to how accurately a concept or attribute to be measured is measured, and it is a question of whether a measurement tool developed to measure a specific concept or attribute can accurately reflect that attribute. Reliability refers to the internal consistency between measurement items and is

related to the consistency, dependability, accuracy, predictability, and stability of measurement results, and refers to the possibility of obtaining the same results when repeating measurements on the same concept.

Table 2:8 Exploratory factor analysis

Variable		measurement item	factorial load value	eigenvalue	cumulative description variance (%)	Reliability α)
social capital factorial	structural capital	.831	.844	4.429	6745.195	.905
		.791	.774			
		.780	.713			
		.726	.588			
		.690	.797			
		.678	.748			
	relational capital	.820	.613	3.755	53.280	.886
		.794	.523			
		.692	.848			
		.634	.805			
		.618	.612			
	cognitive capital	.843	.585	3.611	59.650	.886
		.770	.640			
		.729	.682			
		.702	.724			
.665		.771				
organizational trust		.854	.748	3.232	65.718	.868
		.830	.597			
		.723	.685			
		.538	.616			
		.521	.646			
organizational performance		.797	.696	3.133	69.849	.875
		.723	.794			
		.677	.681			
		.550	.720			
		.537	.709			

Factor analysis was conducted to measure the conceptual validity of the measurement tool used in this study. In addition, principal component analysis was performed to extract the components of the measurement questions. To simplify factor loading, the varimax technique was used. The selection criteria were an eigenvalue of 1.0 or higher and a factor loading value of .50 or higher. Meanwhile, this study used Cronbach’s alpha, an internal consistency coefficient, to measure reliability. In general, if the Cronbach’s alpha coefficient value is .60 or higher, it can be said to be reliable.

Table 2 summarizes the results of the exploratory factor analysis conducted in this study to verify the validity and reliability of the measurement items. As can be seen from the analysis results, all scales used to measure variables have appropriate convergent and discriminant validity. In addition, the reliability level of each variable was generally high, confirming that it was appropriate for use in analysis in this study.

4.3. Correlation analysis

Table 3 presents the results of analyzing the correlation between the main variables of this study. As a result of the analysis, the variables with the highest correlation with organizational performance were relational social capital ($r=.708$), cognitive social capital ($r=.628$), and relational social capital ($r=.559$). and all have a positive (+) correlation. The higher the organizational trust corresponding to

organizational culture, the higher the organizational performance, showing a positive correlation ($r=.600$). All levels of correlation between them were found to be statistically significant at the $p<.01$ level.

Table 3: Correlation analysis results

Variable	structural capital	relational capital	cognitive capital	organizational trust	organizational performance
structural capital	1.000				
relational capital	.558**	1.000			
cognitive capital	.512**	.560**	1.000		
organizational trust	.597**	.552**	.519**	1.000	
organizational performance	.559**	.708**	.628**	.600**	1.000
average	4.0342	3.9905	3.7348	3.8161	3.5516
standard deviation	.55263	.64173	.65641	.64194	.73964
$p<0.05^*$, $p<0.01^{**}$					

5. Analysis Results and Discussions

For hypothesis testing, this study conducted hierarchical moderated regression analysis as a data analysis method. The analysis method was carried out in three stages. In the first stage, the social capital factors (relational, structural, cognitive social capital) of the organization, which is an independent variable for organizational performance, were introduced. In the second stage, the independent variable and the organizational trust as a moderating variable were applied. In the third stage, the interaction term made up of the multiplication between the independent variable and the moderating variable was injected into the regression equation.

To solve the multicollinearity problem between the interaction terms in the verification of the moderating effect, the average centralization value was generated and the interaction term was created and used for analysis. Multicollinearity is generally considered to be unproblematic if the tolerance limit is 1.0 or more or the variance expansion coefficient (VIF), which is the reciprocal of the tolerance limit, is 10.0 or less.

In the case of this study, as shown in [Table 4], the VIF value is over 10.0, so there is no problem with multicollinearity. In this study, the results of the moderated regression analysis are presented in Table 4 to test the hypothesis that organizational trust will have a moderating effect on the relationship between the social capital factors of tax officials and organizational performance.

Table 4: Moderating regression results for organizational performance

	[model 1]			[model 2]			[model 3]			
	B	β	p value	B	β	p value	B	β	p value	VIF
(constant)	.616			.712			.782			
structural capital	.205	.153	.002***	.114	.085	.099	.079	.059	.793	.228
relational capital	.529	.459	.000***	.477	.414	.000***	.784	.680	.014**	.191
cognitive capital	.329	.292	.000***	.287	.254	.000***	.650	.552	.024**	.224
organizational trust				.218	.189	.000***	.607	.680	.072	.253
structural capital × Organizational Trust							.058	.316	.485	.213

relational capital × Organizational Trust							.485	.589	.011**	.107
cognitive capital × Organizational Trust							.445	.618	.015**	.271
modified R2	.589		.608				.617			
R2 change amount	.594		.613				.627			
F increment	131.119		106.342				63.574			
significance probability	.000***		.000***				.000***			
p < 0.1*, p < 0.05**, p < 0.01***										

In the first step, social capital components (structural, relational, and cognitive) were all found to have a significant positive impact on organizational performance ($p < .001$). In particular, the social capital component that had the greatest impact on organizational performance was the relational capital factor ($\beta = .459$, $p = 0.000$). Next, cognitive capital factors ($\beta = .292$, $p = 0.000$) were found to be influential, followed by relational capital factors ($\beta = .153$, $p = 0.002$). These results indicate that the higher the social capital of an organization, the more significant positive (+) influence it has on organizational performance. Therefore, social capital factors (structural, relational, and cognitive social capital) appear to have a significant positive effect on organizational performance, indicating that Hypothesis 1 was accepted.

In the second step, the control variable of organizational trust was introduced. As a result of the analysis, it was found that the higher the organizational trust, the more it affects organizational performance, and it was found to have a statistically significant positive (+) effect.

Next is the third and final step in which the interaction term between social 3capitals factors (structural, relational, and cognitive social factors) and organizational trust was introduced. Although the total explanatory power decreased to 61.7% and the F value was 63.574, it was statistically significant ($p < .000$). In addition, the higher the members' trust in the organization, the more relational social capital and cognitive social capital were found to have a statistically significant positive (+) effect on organizational performance ($p < .05$). However, even though organizational trust was high, structural social capital did not appear to be statistically significant in the interaction effect on organizational performance ($p > .05$). Therefore, relational social capital × organizational trust and cognitive social capital × organizational trust were found to have a significant effect on organizational performance, but structural social capital × organizational trust was found to have no moderating effect. Therefore, it can be seen that Hypothesis 2 was partially accepted.

6. Conclusion

The purpose of this study is to empirically investigate the relationship between social capital factors, organizational trust, and organizational performance targeting tax officials. This is considered to be of practical significance in that it provides implications for enhancing the job performance of tax organizations.

First, the social capital of the organization has a positive effect on the organizational performance in each dimension of structural, relational, and cognitive social capital. In addition, the positive sign of the regression coefficient (b) indicates that as the perception of social capital increases, the organizational performance is also observed to be higher.

This implies that an increase in network capital, which serves as the organization's social capital, will enhance collaboration between departments, foster camaraderie among members, facilitate the

achievement of organizational goals through interaction, and improve the quality of tax administration services by actively sharing valuable information. The results of this study have a positive effect on the power to improve organizational performance, which is consistent with the results of previous studies that the social capital of the organization has a broad positive effect on the improvement of organizational performance.

Second, in the moderating regression analysis that organizational trust will moderate the relationship between organizational social capital factors (structural capital factor, relational capital factor, cognitive capital factor) and organizational performance, the main effect was significant, but in the interaction term, only relational social capital x organizational trust and cognitive social capital x organizational trust were supported. In the context of relational social capital, members with a high level of trust between superiors and subordinates within a department are likely to be proactive in achieving organizational goals, based on normative expectations and support for the organization. Reciprocal benefits and mutual consideration between superiors and subordinates strengthen collaboration and mitigate resistance to change, thereby contributing to the improvement of service quality in the tax organization. The increase in interaction and mutual trust among members is recognized as the creation of a desirable working environment and forms expectations and support for the organization, which has a positive effect on organizational performance.

Therefore, organizational trust is a factor that enhances the efficiency of work because it breaks down the boundaries between departments and promotes the exchange of new ideas and information. Cognitive social capital can reduce organizational uncertainty and maximize external effects to improve organizational performance when members in the organization share interpretations of the values, goals, and mission that the organization pursues. Therefore, enhancing members' values and sense of mission, while providing motivation, can be considered essential factors for improving organizational performance.

This study is meaningful in that it presented the moderating effect according to the degree of organizational trust in the relationship between each dimension of social capital and organizational performance. Despite the implications of this study, the limitations of this study are as follows: First, it is a result of measuring the tax officials in Busan, Ulsan, and Gyeongnam areas with a single dimension concept. Second, in analyzing the moderating effect of organizational trust, there is a possibility that organizational performance will appear differently depending on the position or task of tax officials. Samples need to be extracted in detail and analyzed extensively. Third, since data related to variables are measured through survey responses, there is a possibility of systematic errors. Therefore, additional research utilizing diverse data sources should be conducted to enhance external validity.

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