

## **The Effect of Tax Officials' Organizational Communication on Job Performance: Focused on the Moderating Effect of Trust**

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### **Abstract**

The purpose of this study is to investigate whether organizational communication factors - top-down, bottom-up, and horizontal communication - affect job performance when tax officials perform their duties, and to empirically analyze their relationship using the moderating variables of trust to see if organizational communication on job performance differs according to trust. The results of the analysis show that factors of organizational communication that have a positive effect on job performance are top-down communication and horizontal communication. Among them, horizontal communication has a greater effect. In addition, the analysis result of interaction effect by moderating regression analysis shows that only horizontal communication x trust has a significant positive effect on job performance except top-down communication and bottom-up communication among organizational communication factors. This means that the more smooth the horizontal communication in the tax organization is, the higher the trust gets. It suggests that, given that related duties in tax affairs are handled jointly and the organizational transactions are done together though the progress of tax affairs is mostly handled individually, horizontal communication has a positive effect on forming a network between colleagues and departments in the organization and on solving problems and conflicts in the work, thereby enhancing the job performance. The suggestions for future research are as follows. First, this study is the result of analyzing tax officials working in Busan, Ulsan and Gyeongnam-do (province), so the number of samples is limited. It is necessary to expand the region and organization because there is a limit to generalizing the results of the study. Second, it is considered that the same method has a problem in that the data were collected using the questionnaire limited to a few items by the self-report questionnaire, so further research that can increase external validity using various data should be conducted.

### **Keywords**

Organizational Communication, Top-down Communication, Bottom-up Communications, Horizontal Communication, Trust, Job performance

## **Introduction**

Smooth communication within the organization has a positive effect on the behavior of the members of the organization, which contributes to the improvement of the job performance of the organization[1]. The tax administration organization is working through the cooperation between the hierarchical order system and the department between positions, so the organizational communication process is important for the tax officials to concentrate on their duties and devote themselves to the organization. Cooperation between supervisors, subordinates, and colleagues within the tax administration organization is a basic step in the progress of the work, and cooperation between departments is essential because the work should be carried out jointly between departments.

In addition, as society has diversified, tax organizations have more to deal with various complicated tasks. As accountability in the area of public affairs is emphasized more and more, mutual exchange and contact between tax officials about information, attitude, and behavior are becoming more frequent. So, organizational communication is suggested as an element that forms interdependent relationships by sharing information, attitude, and behavior with each other, and influences individual and organization behavior to simultaneously improve individual and organization performance [2][16][18].

This study examines how organizational communication affects the behavior of organizational members. Therefore, the purpose of this study is to verify the effect of organizational communication of tax officials on job performance and to analyze the moderating effect of trust in the relationship between organizational communication and job performance.

## **Theoretical Background and Hypothesis setting**

### **1. ORGANIZATIONAL COMMUNICATION**

As in the field of human communication that sees humans as members of social organizations, organizational communication is no different in that it is an interaction between humans. It is regarded as a field of human communication research according to situational classification in that the appearance of people is different. So far, organizational communication has been defined as a concept that encompasses all forms of communication behavior within or between organizations.

Organizational communication can be defined as a comprehensive interaction process with internal and external environments that is conducted to achieve organizational goals and achieve sustainable management based on communication and information exchange among

members within the organization based on hierarchical order. In addition, meaningful messages or information between social entities within an organization can be shared, and it can be seen as official or unofficial to achieve the organization's goals[3].

Table 1. Conceptual summary of organizational communication

Scholar	Concepts and definitions
Johmson (1977)	Any process in which the premises of decision-making are transmitted from an organizing member to other members
Lewis (1987)	Sharing messages, attitudes, ideas, etc. through advanced technology or messages of information transfer between managers, workers, and colleagues in an organizational structure or between groups
Planty (194)	Forming human relationships in a broad sense, not limited to communication skills
Na Eun-Yeon (2002)	From the point of view of communication within an organization, organizational communication makes humans the most beautiful and forms the basis of all social organizations and social phenomena that humans envision.
Back Jong-Cheol (2008)	A means to strengthen the integration among members and to cooperatively increase the purpose by understanding the common goals of the organization
Mo Jong-Hwa (2010)	A social process in which meaningful information and messages are transmitted, shared, and exchanged between social entities such as organizations or groups.
Kim Eun-Hee (2015)	The process of exchanging individual information by establishing a mutually dependent information network among members to overcome internal and external conflicts and problems received from the environment, and to create a flexible work environment and a positive atmosphere to increase job satisfaction and job performance.

Organizational communication has been defined by Pace and Faules (2013) (as cited in Ayundhasurya & Kurniawan, 2018) as a combination of the behaviors of the stakeholders, communication events, the responses of the stakeholders, expectations from each other, conflicts and opportunities arising for organizational growth in the organization.

Therefore, the organizational communication process induces positive mind-set among the members of the organization, and it leads to the improvement of their performance, which ultimately increases the performance of job performance. Organizational communication means the process of sharing information about the roles and authority of organizational members under the official hierarchical structure, so it is divided into vertical communication

between different classes according to the hierarchy of the organization and horizontal communication between the same classes[14][12][11].

Pace and Faules (2001) (as cited in Abdussamad, 2015; Ayundhasurya & Kurniawan, 2018) stated that an organization's communication can be analyzed around six main factors: trust, joint decision-making, honesty, (in the downward communication) openness, (in the upward communication) willingness to listen and attention to high-performance goals. These factors can be summarized as follows;

1. Trust: Each stakeholder in the organization should strive to establish and develop reliable relationships, provided that they reflect on their discourse and actions to create a sense of trust.

2. Joint decision making: It should be an organizational policy to make stakeholders participate in decision-making process especially on the basis of their expertise, consultation of ideas, communication with senior management of all levels.

3. Honesty: Relationships in the organizations should be based on honesty. The stakeholders at each hierarchical level, should be able to share their ideas openly with other stakeholders at any hierarchical level.

4. (In the downward communication) Openness: Facilitation of the access of the sub-stakeholders to the organizational information other than confidential information should be provided for the coordination of the works and the effective execution and application of other processes.

5. (In the upward communication) Willingness to listen: In the hierarchical order, the message conveyed by the lower level stakeholder to the upper level stakeholder is expressed as upward communication. Members at all levels should listen to others' shares and suggestions without prejudice. The possibility of sharing from subordinates should not be ignored.

6. Attention to high-performance goals: All stakeholders should adhere to high-performance targets with low cost, high efficiency and high quality.

Organizational communication types are mainly classified into two dimensions: formality and direction, and in addition, there are different types of communication depending on the channel of communication, means of communication, organizational structure in which communication is used, whether there is feedback, and whether or not organizational members are involved.

Formal communication refers to communication that takes place in a state where the authority and procedure for communication are clear, on the premise of a formal relationship between organizational members. Such formal communication generally includes communication that appears in the course of actions such as approval, document delivery, official meeting, and reporting within the organization, and again, top-down, upward, and subdivided into horizontal communication.

Table 2. Organizational Communication Functions

Scholar	Concepts and definitions
Michell (1976)	Controls the behavior of organizational members, promotes motivation for members, expresses emotions and satisfies social needs, roles, and information transfer functions between individuals and groups
Katz & Kahn (1978)	The functional role of organizational communication is the most basic process for understanding a social system or organization.
Nicholson (1995))	Organizations and members perform various functions through organizational communication, such as information exchange, formation of common interests, coordination of activities, exercise of influence, socialization, and formation and maintenance of belief systems and symbol systems.
Lee Hwa-Young (1998))	The function of maintaining the organizational system, the function of allowing the members of the organization to adapt to the environment, the function of integration and coordination, the function of accomplishing goals, the function of rationalizing decision-making
Oh & Jeong (2013)	Command delivery function, interpersonal relationship function, uncertainty management function

Vertical communication consists of top-down communication and bottom-up communication. Bottom-up communication from subordinates to superiors in an organization has problems and exceptions that arise as contents related to the work of the organization such as reporting the performance of subordinates, presenting opinions, suggesting the points of improvement, reporting the performance, complaints ,and conflicts under the hierarchy, and delivering financial and accounting information[13][11]. Generally, organizations understand bottom-up communication as a desirable channel, but it is difficult to actively communicate upward because most organizations often tend to be bureaucratic.

The top-down communication from the superior to the subordinate is the information and attitude of the boss in the organization by directing jobs to the subordinate and delivering the order. As a process of sharing behavior, it has the functions of providing specific goals and strategies, instructions of work items and activities of the organization, procedures for delivering organization policies, rules, regulations, and arrangements, and feedback and

injection on job performance[13]. Top-down communication can be said to be general communication, but it can change or distort information, attitude, behavior, etc. in the process of communication, and it can be a burden and pressure on subordinates if it is done in the dominancy and authoritativeness of the superior[13].

Horizontal communication is a process of sharing information, behavior, and attitude among organizational members based on equal status in the organization. It is de-hierarchical and open. It also performs appropriate regulatory functions between salvation or departments. Horizontal communication is a function of problem solving among members of the department, joint projects and business cooperation between departments, and set-up of initiatives and improvements that lead to changes, growth, and progress of the organization by sharing information within and outside the team or department. Therefore, horizontal communication is well performed and the ability to solve problems and conflicts in the process of performing work is strengthened[8]

**Table 3. Communication taxonomy and types**

Classification by formal and informal relationships		classification by direction	Classification by medium
Formal communication	Downward communication Upward communication Horizontal communication	One-Way Communication Two-Way Communication	Oral Communication Written Communication Combining Communication Visual Communication Nonverbal Communication
Informal communication	Grapev		

Just as there are informal groups that are formed spontaneously in addition to the formal groups defined by the organization within the organization, there is also informal communication that takes place spontaneously based on human needs as well as the formal communication that takes place according to formal channels and procedures. Organizational members are not satisfied with formal communication that only relies on communication channels defined by the organization. To meet their diverse needs, they communicate with various people and develop human bonds in addition to the relationships stipulated in the Organizational Charts. In other words, in order to express their feelings through communication and to broaden exchanges with others, members of the organization try to communicate beyond those with whom they are directly involved in their job duties,

regardless of class or occupation. For this reason, informal communication occupies a significant portion of communication conducted by organizational members.

## 2. JOB PERFORMANCE

Job performance results from the actions of the members in the organization and is expected by the organization and its members to be achieved with minimal resources [22]. According to Campbell's research structure, Borman and Motowidlo proposed that job performance is divided into task performance and contextual performance [23]. Task performance refers to the outcome of an individual's work that directly relates to the organization expects, and is judged by whether it meets the requirements of a formal role [24]. Contextual performance refers to the actions of an individual who voluntarily performs informal activities; adheres to complete the task; is willing to cooperate with others; follows rules and procedures; and is able to endorse, support, and defend the organization's goals.

Wright and Boswell measured job performance in five perspectives, which are support, goal Emphasis, team building, workshop facilitation, and global rating [25]. Castro, Dounlas, Hochwasser, Ferris, and Frink represented employees' performance with eight characteristics: work habits, planning and analytical skills, job knowledge, management skills, communication skills, developments in other aspects, interpersonal relationships, and overall assessment [26]. If a performance assessment could be performed properly, it would not only enable the employees to understand the benefit of executing it, but also affect the work efficiency and the mission direction in the future [27].

Organizational communication and job performance are in a mutual relationship of influence. Organizational communication has a positive effect on job performance through customer satisfaction and employee satisfaction through job satisfaction [1]. In the activation of communication, the participation of workers through knowledge sharing and trust was analyzed by means of mediators, and it was confirmed that it has a positive effect on job performance of quality improvement [7]. In other words, if communication is effectively performed in an organization, the efficiency of the members will increase and the job performance will be improved by effectively achieving the work through boosted morale. Communication solves interpersonal problems and matches members' behaviors to organizational goals, thereby strengthening members' mutual integration and having a critical impact on achieving organizational goals [4][5].

In the past, tax organizations were hierarchical and rigid in that had strong top-down communication by orders, controls, and authority under strict bureaucracy, and the



relationship between bosses and subordinates was strong. In addition, in order to solve the dysfunction of top-down communication, bottom-up communication and horizontal communication, the voice of subordinates can be heard more closely and the work between colleagues and departments is shared. Therefore, the influence of tax officials on work performance and organizational life may be differentiated according to the type of organizational communication. In the tax organization field, trust is defined as belief or expectation about the possibility of acquiring desirable behavior [19], It is also defined as a generalized belief that you can trust positive evaluation attitude and promise[17].

As an indicator to measure organizational performance, scholars have given various definitions such as the conceptual definition of organizational performance. This is because organizational goals are diverse, and what is effective in one field may be ineffective in another field. In addition, organizational performance is approached according to numerous viewpoints and methods, and is largely divided into subjective indicators, objective indicators, and financial indicators and non-financial indicators.

Table 4. Conceptual definition of job performance

Scholar	Concepts and definitions
Price (1977)	Definition as whether or not the organization's goals have been achieved
Nam Sang-Min (2015)	The state and behavior of outcomes and the degree of influence and change through job performance
Nam Soon-Ran (194)	Job competency accumulated through the performance of job roles
Kim Young-Tae (2016)	Classification into individual performance and organizational performance.
Lee Ja-Hyeon (2008)	Classification into financial performance and non-financial performance
Yeon Seung-Doo (2017)	The degree to which organizational members perform their assigned duties properly.
Son Young-Jin (2018)	Relative contribution of organizational members compared to their peers in performance obtained through job performance
Kang Tea-Won (2018)	The degree to which members of the organization achieve the goals of their job.



### 3. TRUST

Trust in the superior-subordinate dyad has been considered especially important because it is a “critical factor in affecting behaviors in organizations” (Nyhan, 2000, p. 88) and because “no single variable influences interpersonal and group behavior as much as trust” (Sashittal, Berman, & Ilter, 1998, p. 163). Managers in particular should be the focus of trust development because they must initiate behaviors, like trust, that they wish to have reciprocated from subordinates (Whitener, Brodt, Korsgaard, & Werner, 1998). The common definition of this type of trust refers to allowing oneself to become vulnerable to another, to risk harm from another person, due to the belief that the other will not act in a destructive manner (Rosseau, Sitkin, Burt, & Camerer, 1998; Rotter, 1967). Current research on trust in this dyad focuses on behaviors that engender trust, such as integrity, predictability of behaviors, and honesty (Ellis & Shockley-Zalabak, 2001).

The trust that the superior make to the subordinate has a positive effect on the trust on the superior, and as a result, it has a positive effect on the job satisfaction and job performance[9][6]. Therefore, trust is a positive awareness of the other party, and the formation of trust is achieved through trust givers’ positive awareness of the behavioral characteristics of the object of trust. This study examines how organizational communication affects the behavior of organizational members. Therefore, the purpose of this study is to verify the effect of tax official's organizational communication on job performance and to analyze the moderating effect of trust in the relationship between organizational communication and job performance.

Table 5. Conceptual definition of trust

Perspectives and Approaches	The concept of trust and research focus
Psychological approach	Conceptual trait: defined as socially determined expectations of others in dependent and uncertain circumstances Research focus: Analysis of the characteristics of interpersonal relationships that promote (inhibit) trust
Sociological	Conceptual characteristic: defined as a social entity that cannot be translated into a matter of psychological disposition or economic choice Focus of research: analysis by social institutions that can improve trust
Economic approach	Conceptual characteristic: defined as an individual's predictions or expectations of outcomes in a risky situation. Focus of research: analysis of the possibility of cooperation in risky situations

Based on the previous studies, the following hypotheses were set to investigate whether factors of organizational communication have a significant positive relationship on job performance and how organizational communication factors affect job performance by using trust as a moderating variable.

H1: Organizational communication will have a positive effect on job performance.

1-1: Top-down communication will have a positive effect on job performance.

1-2: Bottom-up communication will have a positive effect on job performance.

1-3: Horizontal communication will have a positive effect on job performance.

H2: Trust will control the relationship between organizational communication and job performance.

2-1: Trust will regulate the relationship between top-down communication and job performance.

2-2: Trust will regulate the relationship between bottom-up communication and job performance.

2-3: Trust will control the relationship between horizontal communication and job performance.

## **Research Design**

This study aims to examine the effect of organizational communication based on trust on job performance from a comprehensive perspective by using the moderating variable of trust that organizational communication types— top-down, bottom-up, and horizontal — on job performance will differ according to trust.

This study is expected to be provided as basic data for performance management that can increase job performance more efficiently by tax officials. Based on the collected data and previous studies of this study, the research model of Figure 1 is presented as follows.

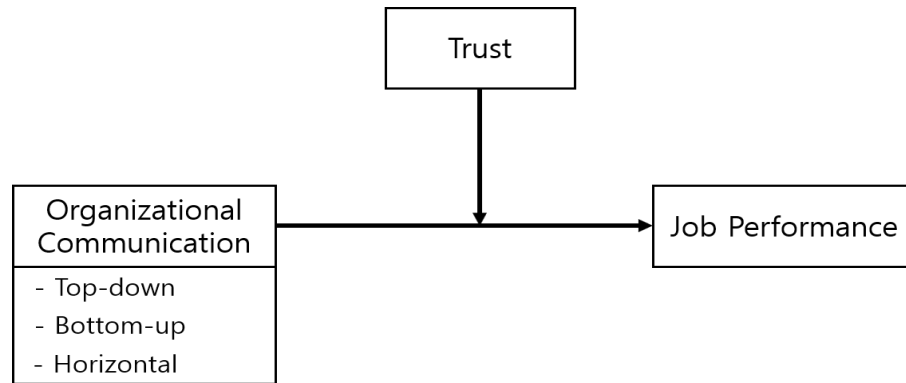


Fig. 1 Research Model

### 1. REAEARCH SUBJECTS

The sample of this study was collected from tax officials working in Busan, Ulsan and Gyeongsangnam-do (province) thoroughly sticking to infectious disease prevention rules concerning corona in April 2021, A survey was conducted on 360 people, and 333 copies of the data were used in this study except 27 copies of the questionnaires of insincere answers. The survey was conducted from April 5 to May 27, 2021, and the general demographic characteristics of the respondents are as shown in Table 6.

Table 6. Demographic Characteristics

Division			Frequency (%)
Tax Offic ial	Gender	male	319(95.8)
		female	14(4.2)
	Career	less than 5 years	127(38.1)
		5 years to 10 years or less	71(21.3)
		15-20 years or less	61(18.3)
		more than 20 years	74(22.2)
	Rank	ninth grade	115(37.5)
		eighth grade	80(24.0)
		grade seven	61(18.3)
		grade six or higher	67(20.1)
	Detail in Charge	corporate tax	69(14.7)
		income tax	83(24.9)
		value added tax	100(30.0)
		property tax	79(23.7)
		others	22(6.6)

2. REAEARCH TOOLS AND VALIDITY AND RELIABILITY OF VARIABLES

The questionnaire design of this study was used in the existing domestic and foreign studies, and the questionnaire was used with a 5-point Likert scale that gives a score at a regular interval from the lowest one to the highest five points.

Table 7. Results of Factor Analysis on Research Variables

Title of variable		Factor loading value	Eigen value	Cumulative explanation dispersion (%)	Reliability ( $\alpha$ )
Organizational Communication	Top-down	.794 .762 .737 .699 .662	3.513	27.387	.877
	Bottom-up	.837 .821 .795 .790 .770	3.332	51.425	.844
	Horizontal	.762 .737 .679 .647 .579 .536	3.399	39.525	.855
Trust		.784 .765 .699 .657 .656	3.246	63.016	.868
Job Performance		.785 .744 .730 .716 .685 .642 .642	4.156	14.842	.862

As operational definition of each variable, it was composed of questions divided into top-down communication, bottom-up communication and horizontal communication based on the questions used in 'Survey on the Awareness of Public Service' by Jo Il-hyung(2016) to measure organizational communication factors. The questions of Meyer et al(1995)'s ability, consideration and integrity were modified and used for trust, and the questions of the quantitative performance, qualitative performance, and work performance of Park Hee-seo and Lim Byung-chun(2001) were restructured and used for job performance.

The result of factor analysis showed that all the scales used in measuring variables in Table 7 have appropriate convergence and discriminant validity. Also, the level of trust of each variable was generally high, and it was found that it is appropriate to use as an analysis in this study.

## **MA**Analysis Results and Descussion

For hypothesis testing, this study used a regulating regression analysis as a data analysis method. The analysis method is three steps: first, factor variables are put into the organizational communication. Second, trust variables are put into the organizational communication and control variables. Third, in order to test the moderating effect of trust on job performance which is the result variable, interaction terms made by multiplying organizational communication variables and trust was added to the regression equation.

### 1. CORRELATION ANALYSIS

Table 8. Correlation Analysis Between Measurement Variables

Title of variable	Top-down communication	Bottom-up communication	Horizontal communication	Trust	Job performance
Top-down communication	1.000				
Bottom-up communication	.137**	1.000			
Horizontal communication	.571**	.091	1.000		
Trust	.478**	.185**	.613**	1.000	
Job performance	.431**	.115**	.557**	.557**	1.000
Average	3.9910	3.5802	3.6586	3.7940	3.6353
Standard deviation	.57543	.40206	.59321	.63491	.63464

p<0.05\*, p<0.01\*\*

The correlation between the main variables is presented in Table 8. The top-down, bottom-up and horizontal communication of organizational communication variables all showed a positive and significant relationship with job performance as a result variable and exception management was found to have a low correlation with job performance.

## 2. MODERATING REGRESSION ANALYSIS

The results of the moderating regression analysis were presented in Table 9 to test the hypothesis that trust will have a moderating effect on the relationship between the types of organizational communication (top-down, bottom-up, horizontal) of tax officials and job performance.

As a result of the analysis, Model 1 is a regression model that sets up top-down, bottom-up, and horizontal communication as independent variables. The total explanatory power is 33% ( $R^2=0.326$ ) and  $F=54.442$ , which is statistically significant ( $p<.001$ ).

And the explanatory power of Model 2 which put trust as a moderating variable was found to be 38% ( $R^2=0.385$ ), and the explanatory power increased 0.061 compared to Model 1, and the F value decreased by 1.721%, but it was statistically significant ( $p<.001$ ). In other words, Model 2 showed that the job performance was well explained by putting trust variables.

In Model 3 which was put in to confirm the interaction effect between organizational communication types and trust of tax officials, the modified explanatory power of the model was 39% ( $R^2=0.394$ ), which was an increase by 0.014 compared to Model 2, and F value decreases by 21.062, but it was statistically significant ( $p<.001$ ).

These results suggest that the interaction between organizational communication and trust is significant in explaining job performance, In the Model 2, top-down communication ( $\beta=0.106$ ,  $p=0.047$ ) and horizontal communication ( $\beta=0.299$ ,  $p=0.000$ ) had a significant positive(+) effect on job performance, and trust ( $\beta=0.320$ ,  $p=0.000$ ) had a statistically significant positive effect on job performance. However, bottom-up communication ( $\beta=0.023$ ,  $p=0.742$ ) was not significant. Therefore, the top-down communication and horizontal communication among organizational communication factors had a positive effect on job performance, so hypothesis 1-1 and hypothesis 1-3 were adopted and hypothesis 1-2 was rejected.

In detail, the interaction terms of Model 3 showed that horizontal communication x trust had a statistically significant effect on job performance, but top-down communication x trust and bottom-up communication x trust had no moderating effect, so hypothesis 2-1 and hypothesis 2-2 were rejected and hypothesis 2-3 was adopted.

Table 9. Result of Moderating Regression Analysis on Job Performance

Division	Model 1			Model 2			Model 3		
	B	β	p value	B	β	p value	B	β	p value
(constant)	.825			.695			4.313		
top-down communication	.178	.161	.004***	.117	.106	.047**	-.244	-.220	.426
bottom-up communication	.082	.052	.255	.023	.015	.742	-.271	-.171	.543
horizontal communication	.494	.461	.000***	.320	.299	.000***	.011	.010	.970
trust				.321	.320	.000***	-.656	-.655	.138
top-down x-trust							.096	.621	.264
bottom-up x-trust							.083	.385	.481
horizontal x-trust							.079	.493	.000***
modifiedR2	.326			.385			.394		
R2 amount of change	.332			.393			.407		
F increment	54.442			52.721			31.659		
significant probability	.000***			.000***			.000***		
p<0.1*,p<005**,p<001***									

## Conclusions

Smooth communication within the organization has a positive effect on the behavior of the members of the organization, which contributes to the improvement of the job performance of the organization. The tax administration organization is working through the cooperation between the hierarchical order system and the department between positions, so the organizational communication process is important for the tax officials to concentrate on their duties and devote themselves to the organization. Cooperation between supervisors, subordinates, and colleagues within the tax administration organization is a basic step in the progress of the work, and cooperation between departments is essential because the work should be carried out jointly between departments.



In addition, as society has diversified, tax organizations have more to deal with various complicated tasks. As accountability in the area of public affairs is emphasized more and more, mutual exchange and contact between tax officials about information, attitude, and behavior are becoming more frequent. So, organizational communication is suggested as an element that forms interdependent relationships by sharing information, attitude, and behavior with each other, and influences individual and organization behavior to simultaneously improve individual and organization performance

The purpose of this study is to investigate whether organizational communication factors - top-down, bottom-up, and horizontal communication - affect job performance when tax officials perform their duties, and to empirically analyze their relationship using the moderating variables of trust to see if organizational communication on job performance differs according to trust.

This study was to empirically investigate the relationship between organizational communication, trust and tax officials' job performance. This is considered to have a great practical meaning in that it provides implications for enhancing the job performance of tax organizations.

First, organizational communication factors affecting job performance were top-down communication( $B=0.178$ ,  $p=0.004$ ) and horizontal communication( $B=0.494$ ,  $p=0.000$ ), and bottom-up communication was not significant, so hypothesis 1-1 and hypothesis 1-3 were supported except hypothesis 1-2., These results show that top-down communication and horizontal communication have a positive effect on job performance. This is consistent with the results of previous studies[13][11] that the top-down communication and horizontal communication had a wide positive effect on job performance in the existing studies.

Second, the main effect was significant in the moderating regression analysis that trust would control the relationship between organizational communication factors (top-down, bottom-up, horizontal) and job performance, but only horizontal communication was supported in the term of interaction. This means that the more smooth the horizontal communication in the tax organization, the higher the trust [13]. It is true that progress of some tax affairs is performed individually. However, since the team system jointly handles most related duties and maintain the organizational relationship among the officials, horizontal communication can form a network between colleagues and departments in the organization, resolve problems and conflicts in the work, and increase the performance[8]. Therefore, in order to increase the job performance of the members of the organization in the tax organization, mutual trust between leaders and the subordinates should be built up,

and subordinates' creativity should be induced and promoted through horizontal communication, and furthermore, their creative ideas should be linked to the development of excellent competitiveness.

The suggestions for future research are as follows. First, this study is the result of analyzing tax officials working in Busan, Ulsan and Gyeongnam-do (province), so the number of samples is limited. It is necessary to expand the region and organization because there is a limit to generalizing the results of the study. Second, it is considered that the same method has a problem in that the data were collected using the questionnaire limited to a few items by the self-report questionnaire, so further research that can increase external validity using various data should be conducted.

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