

Residents' Tax-Supported Willingness to Pay for Community-Based Long-Term Care Stations

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Abstract

As Taiwan rapidly transitions into a super-aged society, ensuring sustainable fiscal support for long-term care has become a critical policy challenge. This study examines residents' tax-supported willingness to pay for community-based long-term care stations by applying the Theory of Planned Behavior (TPB). A structured questionnaire was administered in Tainan City, yielding 392 valid responses. Structural equation modeling was employed to analyze the relationships among attitude, subjective norm, perceived behavioral control, behavioral intention, and tax-supported payment behavior.

The results indicate that attitude and perceived behavioral control significantly and positively influence behavioral intention, whereas subjective norm does not demonstrate a significant effect. Furthermore, both behavioral intention and perceived behavioral control exert direct and positive effects on tax-supported willingness to pay. Notably, perceived behavioral control exhibits the strongest explanatory power, generating both direct and indirect effects on fiscal support behavior. These findings indicate that residents' cognitive policy evaluation and perceived fiscal self-efficacy are the primary drivers of tax-supported willingness. This study extends the application of TPB to the domain of long-term care fiscal support and provides empirical evidence to inform the design of sustainable community-based care policies and strengthen public fiscal sustainability mechanisms.

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Keywords: Community-based long-term care station, Tax-supported willingness to pay, Theory of planned behavior.

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1. Introduction

Taiwan is rapidly transitioning into a super-aged society, and this profound demographic transformation has fundamentally reshaped family caregiving structures and social welfare systems (Lin and Yi, 2019). According to recent demographic projections, the proportion of the population aged 65 and above is expected to exceed 20% by 2026, officially signifying Taiwan's entry into a super-aged society (Hsieh et al., 2023). This structural demographic shift entails a rising old-age dependency ratio and a substantial increase in the demand for long-term care (LTC) services. At the same time, declining fertility rates and shrinking household sizes have weakened the sustainability of the traditional family-centered caregiving model. National survey data indicate that more than 90% of primary family caregivers co-reside with care recipients and spend an average of over 11 hours per day providing care. Employed caregivers frequently experience deteriorations in occupational performance, health status, and financial stability. These developments suggest that long-term care can no longer be regarded solely as a private family responsibility; rather, it has evolved into a critical public policy issue requiring systematic governmental intervention.

The core objective of long-term care extends beyond maintaining basic daily functioning. It encompasses continuous life support, medical assistance, and opportunities for social participation for individuals experiencing physical or cognitive decline, with the ultimate aim of preserving dignity, autonomy, and social connectedness (Freeman et al., 2023; Duru et al., 2024). In response to rapid population aging, Taiwan has progressively restructured its long-term care system since the 2000s, evolving from Long-Term Care 1.0 to Long-Term Care 2.0. The policy emphasis has gradually shifted from institution-based services toward community- and home-based models, guided by the principles of "aging in place" and deinstitutionalization (Chen and Fu, 2020).

Under the Long-Term Care 2.0 framework, the Ministry of Health and Welfare established an A–B–C tiered integrated community care system. Within this structure, C-level "community-based long-term care stations" operate as neighborhood-based grassroots service hubs. These stations provide health promotion programs, disability prevention services, communal meal provision, social engagement activities, and respite care. As such, they serve as a key institutional mechanism for localizing long-term care delivery and improving service accessibility at the community level (Wang et al., 2022b). Despite the comprehensiveness of this institutional design, significant implementation challenges persist. Many early community care centers relied heavily on volunteer labor, experienced shortages of professionally trained care workers, and demonstrated uneven administrative capacity and service quality across regions. Disparities in resource allocation between urban and rural areas further hinder equitable access to services (Wang et al., 2022a). Although the government has implemented measures such as wage increases for care personnel and equipment subsidies to enhance system capacity, many residents remain unclear about the

specific functions and policy objectives of community-based long-term care stations. Such informational gaps may influence public perceptions of policy effectiveness and fiscal legitimacy.

From a fiscal perspective, the sustainability of Long-Term Care 2.0 relies heavily on stable and adequate funding sources. The current special long-term care fund is primarily supported by earmarked revenues, including inheritance tax, gift tax, and tobacco tax (Chen and Fu, 2020). However, as population aging accelerates and demand for services expands, concerns have arisen regarding whether existing revenue streams can sustain long-term expenditures. International evidence suggests that long-term care systems lacking stable fiscal foundations are vulnerable to declining service quality and insufficient coverage (Jacquet et al., 2023). Consequently, if the government seeks to adjust tax structures or increase public contributions to maintain fiscal sustainability, residents' willingness to support such measures through taxation will become a decisive determinant of policy feasibility. Existing studies have largely concentrated on institutional design, service effectiveness, and volunteer management within long-term care systems. Comparatively limited attention has been devoted to residents' willingness to assume fiscal responsibility for community-based long-term care services from a behavioral perspective. Particularly in contexts where public awareness of community-based long-term care stations remains incomplete, tax-supported willingness to pay may be shaped by psychological determinants such as policy attitudes, perceived social norms, and perceived behavioral control. Without a systematic understanding of these decision-making mechanisms, policymakers may encounter substantial challenges in securing public support for fiscal support reforms.

Accordingly, this study applies the Theory of Planned Behavior (TPB) to examine residents' tax-supported willingness to pay for community-based long-term care stations and employs structural equation modeling (SEM) for empirical analysis. By investigating how attitudes, subjective norms, and perceived behavioral control influence behavioral intention and tax-supported payment behavior, this study seeks to bridge the gap between behavioral theory and research on fiscal support for long-term care. The findings are intended to provide empirical evidence for strengthening sustainable fiscal support mechanisms for community-based long-term care and to inform more effective public communication strategies in the context of rapid population aging.

2. Literature Review

2.1 Long-Term Care and Community-Based Care

Long-term care (LTC) refers to the provision of sustained life support, medical assistance, and social participation services for individuals whose daily functioning is limited due to aging, chronic illness, or physical and cognitive impairments (Gaugler, 2016). Beyond merely prolonging survival, the fundamental objective of LTC is to preserve dignity, autonomy, and the highest attainable level of functional independence (Kane, 2005). Effective LTC systems therefore require continuity and integration across multiple levels of service delivery, ranging from preventive community-based services and home care to institutional facilities (Guo and Castillo, 2012). Such integration promotes efficiency, equity, and coordinated resource allocation within rapidly aging societies (Villalobos Dintrans, 2020).

Over the past few decades, many welfare states have shifted from institution-based models toward community- and home-based care. This transformation is guided by the principles of “aging in place” and deinstitutionalization (Anttonen and Karsio, 2016). Community-based care emphasizes the coordination of formal services and informal support networks, enabling older adults to remain in familiar environments while maintaining social participation and quality of life. Empirical evidence suggests that community-based services enhance psychological well-being and life satisfaction among older adults, while simultaneously reducing the caregiving burden borne by families (Cassidy-Eagle, 2020).

Despite these advantages, community-based LTC systems continue to face persistent challenges, including workforce shortages, uneven resource distribution, and regional disparities in service quality (Foster-Pagaebi et al., 2025). These structural constraints underscore the importance of strengthening governance capacity, investing in professional workforce development, and establishing sustainable fiscal support mechanisms to ensure the long-term viability of community-based care models.

2.2 Institutional Positioning and Governance Challenges of Community-based long-term care stations

In Taiwan’s Long-Term Care 2.0 reform, the government introduced a three-tier A–B–C integrated community care system. Within this framework, C-tier “community-based long-term care stations” serve as neighborhood-level service hubs aimed at enhancing local accessibility and service integration (Chen and Teng, 2010). These stations provide health promotion programs, communal meal services, social participation activities, disability prevention courses, and, where resources allow, respite care. Their institutional objective is to ensure that frail or disabled older adults can access essential services within a reasonable living radius, thereby operationalizing the principle of aging in place.

Despite clearly articulated policy objectives, implementation challenges persist. Early community care centers often relied heavily on volunteer labor and lacked an adequate number of professionally trained caregivers. Service provision was

frequently limited to basic home visits or telephone follow-ups, with insufficient capacity to deliver specialized dementia or disability care (Wang et al., 2022b). In addition, the aging of volunteer populations and ongoing workforce attrition have weakened service continuity and organizational stability (Chin and Hung, 2014). Regional disparities between urban and rural areas further exacerbate unequal access to long-term care resources, raising concerns regarding distributive justice and policy equity (Tseng and Wu, 2021).

Although recent reforms have introduced wage adjustments and equipment subsidies to strengthen professionalization and infrastructure, scholars argue that without stable fiscal support mechanisms and systematic training programs, the long-term sustainability of community-based services remains uncertain (Yao and Hong, 2023). Community-based long-term care stations therefore represent not merely a localized care delivery model, but also a critical test of institutional governance capacity and fiscal resilience within Taiwan's broader LTC system.

2.3 Willingness to Pay and Public Support for Quasi-Public Goods

The operation of community-based long-term care stations relies substantially on public fiscal support. From a public economics perspective, long-term care services exhibit characteristics of quasi-public goods, combining positive externalities with social insurance functions (Hu and Han, 2021). Accordingly, citizens' willingness to pay (WTP) through taxation constitutes a crucial determinant of system sustainability.

Existing research indicates that public support for welfare policies is closely associated with perceived policy effectiveness, institutional legitimacy, and distributive fairness (Mizrahi, 2016). When individuals believe that policies effectively address social needs and that fiscal burdens are allocated transparently and equitably, they are more likely to express willingness to contribute financially. Conversely, low levels of governmental trust or concerns regarding administrative inefficiency may weaken compliance and increase resistance to fiscal contributions (Lim and Moon, 2022). Cultural norms further shape fiscal attitudes. In societies where filial responsibility and family-based elder care are strongly emphasized, long-term care may be viewed primarily as a private familial obligation rather than a collective social responsibility, thereby reducing tax-supported willingness to pay (Demin, 2023).

Although economic valuation methods are widely used to estimate WTP amounts, many studies emphasize monetary valuation outcomes while paying comparatively less attention to the psychological mechanisms underlying willingness formation. Particularly in the context of newly institutionalized community-based services—where public awareness and policy understanding may remain limited—decisions regarding fiscal support are likely influenced by attitudinal, normative, and cognitive factors. This gap highlights the importance of integrating behavioral theoretical frameworks into the analysis of fiscal support for long-term care.

2.4 The Theory of Planned Behavior and Public Policy Support

The Theory of Planned Behavior (TPB), proposed by Ajzen (1991), offers a well-established framework for explaining the formation of behavioral intentions. According to TPB, behavioral intention is shaped by three core constructs: attitude, subjective norm, and perceived behavioral control. Attitude refers to an individual's overall evaluative judgment regarding a specific behavior; subjective norm captures perceived social expectations from significant others; and perceived behavioral control reflects perceived capability and resource availability to perform the behavior. TPB has been extensively applied in research on environmental tax compliance, charitable giving, social insurance participation, and sustainable consumption (Bellová and Špírková, 2021). Empirical evidence consistently identifies attitude as a strong predictor of willingness to pay (Qian et al., 2021). Subjective norms tend to exert stronger influence in collectivist cultural contexts, where social expectations play an important role in shaping individual decision-making (Smith, 2015). Perceived behavioral control reflects individuals' confidence in their financial capacity and informational resources and may influence behavior both indirectly—through intention—and directly (Raaij et al., 2023).

Despite its broad application across public policy domains, the integration of TPB into research on fiscal support for long-term care remains limited. Existing LTC studies have predominantly focused on institutional design, service effectiveness, and governance performance, while paying comparatively less attention to the psychological mechanisms underlying citizens' fiscal support behavior (Sun et al., 2024). In particular, empirical investigations examining tax-supported willingness to pay for grassroots, community-based long-term care services within a TPB framework remain scarce. Accordingly, this study applies TPB to construct and empirically test a structural model examining the effects of attitude, subjective norm, and perceived behavioral control on residents' tax-supported willingness to pay for community-based long-term care stations. By bridging behavioral theory and long-term care policy research, this study contributes to a more comprehensive understanding of public fiscal support mechanisms in aging societies.

3. Research Methodology

3.1 Research Framework and Hypothesis Development

This study adopts the Theory of Planned Behavior (TPB) as its theoretical foundation to construct a model explaining residents' tax-supported willingness to pay for the government's establishment of community-based long-term care stations. According to TPB, actual behavior is primarily determined by behavioral intention, which is in turn shaped by three core constructs: attitude, subjective norm, and perceived behavioral control. In the present context, the establishment of community-based long-term care stations represents a public welfare initiative whose sustainability depends on citizens' fiscal support. Residents' evaluations of the policy's functional effectiveness and social value are therefore expected to influence their intention to support the initiative. When individuals perceive that

these stations contribute to disability prevention, reduce caregiver burden, and enhance community well-being, their behavioral intention to endorse the policy is likely to increase.

Subjective norms refer to perceived social expectations from significant referents. Given that long-term care services are embedded within family and community networks, support or encouragement from relatives, healthcare professionals, and local authorities may shape residents' intention to support the policy. Perceived behavioral control reflects individuals' perceived capability, financial capacity, and resource availability to perform supportive actions. When residents believe they possess sufficient knowledge, financial resources, or ability to engage in supportive behavior, their behavioral intention is expected to be strengthened. Based on the theoretical framework of TPB, the following hypotheses are proposed:

H1: Residents' attitudes toward the establishment of community-based long-term care stations positively influence their behavioral intention.

H2: Residents' subjective norms regarding the establishment of community-based long-term care stations positively influence their behavioral intention.

H3: Residents' perceived behavioral control regarding the establishment of community-based long-term care stations positively influences their behavioral intention.

According to TPB, behavioral intention serves as the most immediate antecedent of actual behavior. In this study, tax-supported willingness behavior is conceptualized as the observable outcome. Therefore, stronger behavioral intention is expected to increase residents' likelihood of financially supporting the policy through taxation.

H4: Residents' behavioral intention positively influences their tax-supported willingness behavior.

Furthermore, given that long-term care services exhibit characteristics of quasi-public goods, individuals' perceptions of financial capability and behavioral feasibility may directly affect tax-supported payment decisions, beyond their influence through intention.

H5: Residents' perceived behavioral control positively influences tax-supported willingness behavior.

The proposed research framework thus positions attitude, subjective norm, and perceived behavioral control as exogenous variables; behavioral intention as a mediating variable; and tax-supported willingness behavior as the endogenous outcome variable. Structural equation modeling (SEM) is employed to empirically test the hypothesized relationships.

3.2 Questionnaire Design

This study employed a quantitative survey approach to collect empirical data. The measurement scales were developed based on the core constructs of the Theory of Planned Behavior (TPB) and were adapted from prior research on public policy support and willingness-to-pay behavior. The questionnaire consisted of closed-ended items measured on a five-point Likert scale (1 = strongly disagree; 5 = strongly agree). The instrument comprised five constructs: Attitude (AT), Subjective Norm (SN), Perceived Behavioral Control (PBC), Behavioral Intention (BI), and Tax-Supported Willingness Behavior (Tax-S).

Attitude (AT) assessed respondents' overall evaluative judgments regarding the functional roles and social value of community-based long-term care stations. The items captured perceptions related to respite services, disability prevention, workforce development, community participation, and nutritional meal provision. Subjective Norm (SN) measured perceived social influence from significant referents, including relatives, elderly family members, local government promotion campaigns, village leaders, and healthcare professionals. This construct reflects the extent to which respondents perceive social endorsement or normative expectations regarding support for the policy. Perceived Behavioral Control (PBC) evaluated respondents' perceived capability and resource availability to engage in supportive behaviors. The items addressed willingness to volunteer, perceived competence in caregiving roles, intention to donate, proactive information-seeking behavior, and perceived effectiveness of establishing such stations within the community. Behavioral Intention (BI) measured the strength of respondents' intention to support and promote community-based long-term care stations. Items included encouraging others to participate, promoting policy functions, and paying attention to elderly care needs within the family and community. Tax-Supported Willingness Behavior (Tax-S) served as the dependent variable and represented residents' willingness to assume fiscal responsibility. It was measured through support for allocating tax revenue to improve service quality and willingness to pay additional taxes to enhance long-term care services.

Collectively, these constructs constitute the structural model in which psychological determinants influence fiscal support behavior through behavioral intention. The detailed measurement items for each construct are presented in Table 1.

Table 1: Questionnaire items

Construct	Measuring Items
Attitude (AT)	AT1: I believe community-based long-term care stations can provide temporary respite services. AT2: I believe they serve as accessible community participation platforms. AT3: I believe they facilitate the reuse of middle-aged and senior workforce resources. AT4: I believe they help develop professional caregiving personnel. AT5: I believe they can prevent or delay disability progression. AT6: I believe they can provide short-term or respite care services. AT7: I believe they can provide nutritional meal services (e.g., communal dining or meal delivery).
Subjective Norm (SN)	SN1: I strongly agree that these stations fulfill important community functions. SN2: I would be influenced by relatives and friends to recommend these services. SN3: I would be influenced by elderly family members to recommend these services. SN4: I would be influenced by local government promotion campaigns. SN5: I would be influenced by village or district leaders. SN6: I would be influenced by healthcare professionals or long-term care specialists. SN7: My important relatives would support my recommendation.
Perceived Behavioral Control (PBC)	PBC1: If I have the ability, I would volunteer at a community long-term care station. PBC2: I believe I could perform well as a volunteer. PBC3: If I have the ability, I would donate to long-term care charities. PBC4: I would proactively seek assistance if elderly family members need care. PBC5: I would proactively provide long-term care information to elderly family members. PBC6: I believe establishing such stations can effectively help elderly residents in the community.
Behavioral Intention (BI)	BI1: I would encourage others to volunteer. BI2: I would promote the functions of the stations to others. BI3: I would pay closer attention to elderly care needs in my family. BI4: I would pay attention to community station activities.
Tax-Supported Willingness Behavior (Tax-S)	Tax-S1: I support using tax revenue to improve service quality. Tax-S2: I would be willing to pay additional taxes to enhance long-term care services.

3.3 Data Collection and Sample Characteristics

The empirical survey was conducted in Tainan City, Taiwan, through face-to-face interviews. A questionnaire was considered valid only if it was fully completed. Incomplete or refused responses were excluded and replaced according to the predefined sampling procedure until the target sample size was reached. Participation was voluntary and anonymous. Prior to data collection, interviewers explained the purpose of the study and assured respondents that all information would be used exclusively for academic research.

A total of 400 questionnaires were distributed, of which 392 were deemed valid, yielding an effective response rate of 98%. This high response rate indicates strong data completeness and reliability. The sample exhibited balanced gender representation (52.3% female and 47.7% male) and a diverse age distribution, with the largest proportion of respondents aged 31–40. Educational attainment was relatively high, with the majority holding university-level qualifications. Occupational backgrounds were varied, and most respondents fell within the middle-income range. Notably, more than half of the respondents reported having at least one elderly household member, and approximately one-third indicated the presence of a family member with disability or dementia. These characteristics suggest that a substantial proportion of participants had direct or potential exposure to long-term care needs, thereby enhancing the contextual relevance of the analysis of tax-supported willingness behavior.

4. Empirical Results

4.1 Descriptive Statistics Analysis

This study was conducted in Tainan City, Taiwan, using face-to-face interviews to administer the formal questionnaire. Only fully completed questionnaires were considered valid. In cases of refusal or incomplete responses, replacement sampling was implemented in accordance with the predefined procedure until the target sample size was reached. Participation was voluntary and anonymous. Prior to data collection, interviewers explained the purpose of the study and assured respondents that all information would be used exclusively for academic research. A total of 400 questionnaires were distributed, of which 392 were deemed valid, yielding an effective response rate of 98%. This high response rate reflects strong data completeness and reliability.

Regarding demographic characteristics, the gender distribution was relatively balanced (52.3% female and 47.7% male). The largest age group was 31–40 years (27.8%), followed by 21–30 years (23.0%). Respondents aged 41–50 and 51–60 accounted for 20.4% and 19.6%, respectively, while those aged 61 and above comprised 9.2%. This distribution indicates representation across multiple age cohorts, with a concentration among young and middle-aged adults. In terms of marital status, 51.8% of respondents were married and 43.6% were unmarried, suggesting that a considerable proportion may have current or potential caregiving responsibilities. Educational attainment was relatively high, with 36.2% holding a

university degree, followed by senior high/vocational education (28.9%) and junior college qualifications (16.8%). Occupational backgrounds were diverse, with service industry employees representing the largest group (26.6%), followed by business and industry employees (19.1%), students (11.2%), and public sector employees (10.7%). With respect to income, the majority of respondents reported earning between NT\$20,000–40,000 (32.4%) or NT\$40,000–60,000 (27.5%), indicating that the sample predominantly comprised middle-income earners. This income distribution is particularly relevant for subsequent analysis of perceived behavioral control and tax-supported willingness behavior. Regarding household structure, 55.2% of respondents reported having at least one elderly household member, and 27.2% indicated the presence of a family member with disability or dementia. These characteristics suggest that a substantial proportion of participants had direct or potential exposure to long-term care needs, thereby enhancing the contextual relevance of the analysis of fiscal support behavior.

4.2 Measurement Reliability Analysis

Prior to conducting structural model estimation, internal consistency reliability was examined to ensure the stability of the measurement instrument. Reliability refers to the extent to which a set of measurement items consistently represents the underlying latent construct. Cronbach's alpha (α) was employed to assess internal consistency, with values above 0.70 considered acceptable.

The results indicate that all constructs meet the recommended reliability threshold. Specifically, Attitude (AT) achieved a Cronbach's α of 0.928, indicating excellent internal consistency. Subjective Norm (SN) yielded an α value of 0.925, reflecting strong inter-item correlation. Perceived Behavioral Control (PBC) reported an α of 0.872, indicating good reliability. Behavioral Intention (BI) achieved an α of 0.894, suggesting stable measurement of intention-related items. Tax-Supported Willingness Behavior (Tax-S) yielded an α of 0.719. Although comparatively lower, this value exceeds the acceptable threshold and remains satisfactory given that the construct consists of only two items. The reliability coefficients are summarized in Table 2.

Table 2: Reliability Analysis

Constructs	Cronbach's α
Attitude (AT)	0.928
Subjective Norm (SN)	0.925
Perceived Behavioral Control (PBC)	0.872
Behavioral Intention (BI)	0.894
Tax-Supported Willingness Behavior (Tax-S)	0.719

4.3 Structural Equation Modeling and Hypothesis Testing

Structural Equation Modeling (SEM) was employed to test the proposed theoretical framework and examine the hypothesized relationships. Standardized path coefficients were estimated, and statistical significance was assessed using t-values. A significance level of 10% was adopted, whereby an absolute t-value greater than 1.645 was considered statistically significant.

With respect to the determinants of behavioral intention, attitude exerted a significant positive effect ($\beta = 0.22$, $p < 0.10$), supporting H1. This result suggests that stronger recognition of the functional roles and social value of community-based long-term care stations enhances residents' intention to support the policy. Perceived behavioral control demonstrated a strong and significant positive effect on behavioral intention ($\beta = 0.70$, $p < 0.10$), supporting H3, indicating that individuals who perceive themselves as possessing adequate resources and capability are more likely to form supportive intentions. In contrast, subjective norm did not exhibit a statistically significant effect on behavioral intention ($\beta = -0.03$, n.s.), leading to the rejection of H2. This finding implies that residents' support intentions are driven primarily by personal cognitive evaluation rather than perceived social pressure.

Regarding tax-supported willingness behavior, behavioral intention had a significant positive effect ($\beta = 0.32$, $p < 0.10$), supporting H4. In addition, perceived behavioral control exerted a strong and significant direct effect on tax-supported willingness behavior ($\beta = 0.67$, $p < 0.10$), supporting H5. These results highlight the critical role of perceived financial capability and behavioral feasibility in shaping fiscal support decisions. The detailed hypothesis testing results are summarized in Table 3, and the overall structural model, including standardized path coefficients and significance levels, is presented in Figure 1.

To evaluate model adequacy, multiple goodness-of-fit indices were examined. The Goodness of Fit Index (GFI) was 0.83, and the Adjusted Goodness of Fit Index (AGFI) was 0.80, indicating acceptable explanatory power. The Root Mean Square Residual (RMR) was 0.05, and the Root Mean Square Error of Approximation (RMSEA) was 0.08, both within acceptable thresholds. The Normed Fit Index (NFI), Non-Normed Fit Index (NNFI), and Comparative Fit Index (CFI) were 0.86, 0.88, and 0.89, respectively, all exceeding the recommended minimum value of 0.80.

Overall, the proposed theoretical model demonstrates satisfactory empirical fit. The findings confirm that attitude and perceived behavioral control significantly influence behavioral intention, and that both behavioral intention and perceived behavioral control positively affect tax-supported willingness behavior. Notably, perceived behavioral control exerts both direct and indirect effects, underscoring its central role in residents' fiscal support decision-making.

Table 3: SEM analysis results and hypothesis verification

Hypothesis	Hypothesized Path	Path coefficient	Results
H1	AT→BI	0.22 *	Supported
H2	SN→BI	-0.03	Not Supported
H3	PBC→BI	0.70*	Supported
H4	BI→Tax-S	0.32*	Supported
H5	PBC→Tax-S	0.67*	Supported

Note: * $p < 0.10$

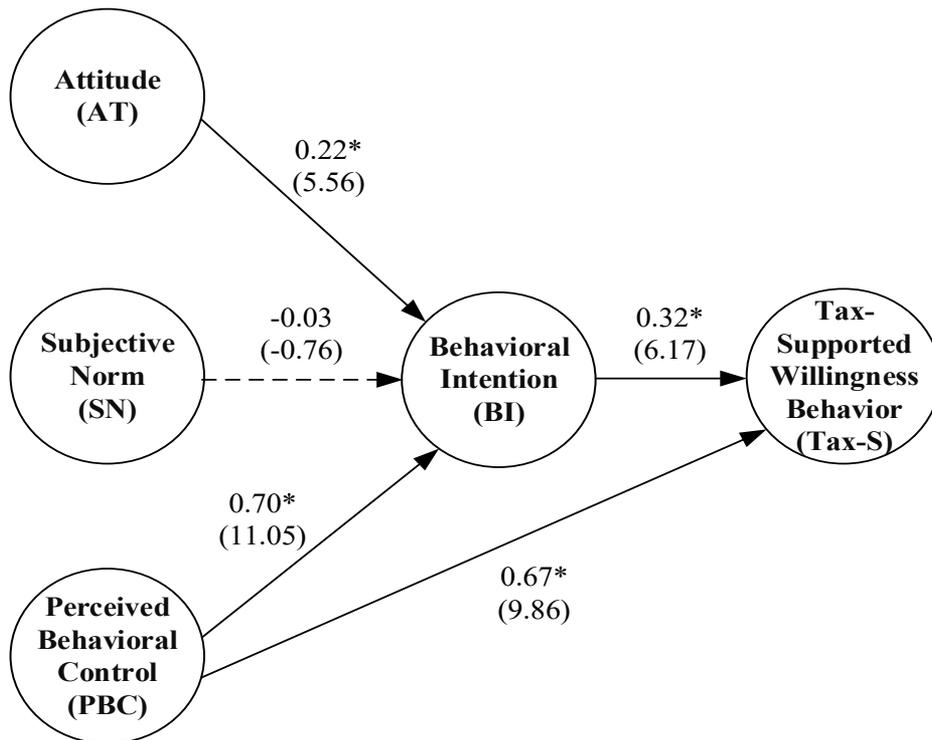


Figure 1: Results of the research model

(note: * $p < 0.10$)

5. Conclusion

This study examined residents' tax-supported willingness to pay for community-based long-term care stations by integrating the Theory of Planned Behavior (TPB) into a structural equation modeling framework. In the context of Taiwan's rapid transition toward a super-aged society, ensuring sustainable fiscal support for long-term care has become an urgent public policy challenge. By exploring the psychological determinants underlying fiscal support behavior, this study advances understanding of how citizens develop willingness to share the institutional costs of

community-based long-term care services. The empirical results indicate that attitude and perceived behavioral control exert significant positive effects on behavioral intention, whereas subjective norm does not demonstrate a significant influence. Furthermore, both behavioral intention and perceived behavioral control positively affect tax-supported willingness behavior. Notably, perceived behavioral control generates both direct and indirect effects and exhibits the strongest explanatory power within the model. These findings suggest that residents' rational evaluation of policy value and their perceived financial capability and behavioral feasibility play decisive roles in shaping fiscal support decisions, while perceived social pressure appears comparatively limited.

From a theoretical perspective, this study extends the application of TPB to the domain of fiscal support for long-term care and public goods provision. Although TPB has been widely employed in research on environmental protection, health behavior, and charitable giving, its integration into the analysis of long-term care fiscal support remains relatively underdeveloped. From a policy perspective, the findings yield important managerial implications. First, strengthening residents' positive evaluations of the functional effectiveness and social value of community-based long-term care stations is crucial for enhancing behavioral intention. Policy communication strategies should highlight tangible service outcomes—such as disability prevention, caregiver burden reduction, and improvements in elderly quality of life—rather than focusing solely on institutional design. Second, improving fiscal transparency and establishing equitable burden-sharing mechanisms may enhance individuals' perceived behavioral feasibility and willingness to contribute financially. Given the non-significant role of subjective norm, relying exclusively on social advocacy or normative pressure is unlikely to effectively increase fiscal support. Instead, communication efforts should prioritize reinforcing individual cognitive evaluation and perceived capability.

Several limitations should be acknowledged. First, the study relied on sampling within Tainan City, which may limit the generalizability of the findings. Future research could expand the geographic scope to conduct cross-regional or national comparisons. Second, the data were derived from self-reported responses and may be subject to common method bias. Longitudinal research designs or the incorporation of actual behavioral data could further enhance empirical robustness. Moreover, integrating additional variables—such as governmental trust, perceived distributive fairness, or risk perception—may enrich the explanatory framework of fiscal support behavior in future studies.

In conclusion, this study confirms that attitude and perceived behavioral control are key determinants of residents' tax-supported willingness to pay and highlights the central role of rational evaluation and perceived capability in public goods support decisions. As Taiwan advances toward sustainable governance of its long-term care system, strengthening policy value communication and enhancing fiscal transparency will be crucial to fostering citizens' willingness to share institutional costs and sustaining the development of community-based long-term care services.

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