

## RELATIONSHIP BETWEEN ATTITUDES AND PERCEPTION TOWARD TAX ADMINISTRATORS, GOVERNMENT EXPENDITURE, AND TAX COMPLEXITY: THEORY OF PLANNED BEHAVIOR

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### ABSTRACT

*This study aims to assess individual tax compliance using theory of planned behavior introduced by Icek Ajzen in 1985. Through this model, the study looks at the direct relationship between tax compliance behavior intention and attitude against the behavior. This study also examines how external variables such as perceptions of tax administrators, perceptions of government spending, and complexity of the tax system can directly influence the tax compliance behavior intention of taxpayers around Klang Valley. The study adopted a survey method by using a questionnaire. A total of 120 taxpayers dealing with the Inland Revenue Board around Klang Valley, namely, the Great Taxpayers, Jalan Duta, Wangsa Maju, Kuala Lumpur Bandar, Cheras, Petaling Jaya, Shah Alam, and Klang Branches, were randomly selected to be respondents. Descriptive analysis, correlation analysis, and multiple regression analysis were used to show the relationship between all variables. Results suggest that perceptions of tax administrators can influence tax compliance behavior intention. This study concludes that individuals' tax compliance behavior intention can be predicted from their attitude toward the behavior that directly affects the intention.*

*Keywords:* tax compliance, attitude, Klang Valley, individual income tax

### INTRODUCTION

The issue of tax compliance, especially in Malaysia, remains a relevant area of study despite the rapid development of information technology. Personal financial constraints and perceptions of government spending and justice are also important factors in determining tax compliance in Malaysia (Mohd Rizal Palil, 2010). The theory of planned behavior (TPB) introduced by Ajzen (1985) is a psychological theory that aims to predict an individual's behavior toward an action. This theory also predicts behavior through the intentions of an individual. Using this theory, this study aims to predict the behavior intention of taxpayers toward individual tax compliance. This study is expected to provide an overview of the determining factors of individual taxpayers' tax compliance.

Direct taxes, especially corporate taxes and individual taxes, are the largest contributors to federal government revenue. Based on the data from the Inland Revenue Board of Malaysia (IRBM) Compliance Department, the direct tax collection in 2012 was RM124,880.45 million, which accounted for 60.06% of the federal government revenue. In 2013, the amount increased to RM128,932.69 million, which was 58.49% of the federal government revenue. As expected, the amount continued to increase to RM140,148 million in 2014, representing 62.53% of the federal government revenue. From the collected direct taxes, individual income tax contributed RM16,373.54 million in 2011 and RM18,618.57 million in 2012.

Statistical reports from the IRBM in 2015 show tax non-compliance among taxpayers. From the 689 settlements of tax investigation cases reported in 2014, the number increased to 1,063 in 2015. A total of 182 investigation papers were also prepared for the purpose of prosecution in 2015, showing an increase from the 36 investigation papers in 2014. In addition, 40,435 taxpayers in the income tax category were banned from leaving the country for failing to pay income tax liabilities in 2015. The number greatly increased from only 25,811 in 2014.

An increase is also noted in the audit cases conducted by the IRBM on individual income taxpayers. In 2013, the number of audit settlement cases was 1,674,827 with total taxes and penalties of RM 2,017.84 million. The number of audit settlement cases was 1,771,317 with total taxes and fines of RM 2,169.62 million in 2014. In 2015 the number of audit settlement cases was 1,576,709 with total taxes and penalties of RM 2,059.84 million. Of the total audit settlement cases conducted, the cases involving individual income taxpayers from the employment income group are 1,211,840 (2014), 1,245,968 (2014), and 1,172,979 (2015). These statistics indirectly show non-compliance among taxpayers in Malaysia even though strict action has been taken by the tax authorities.

According to Sia (2008), issues related to tax compliance are worrying for all tax administrators around the world. Andreoni et al. (1998) stated that tax compliance has been a problem since tax existed. Kassipillai (1967) also stated that the issue of tax compliance is hereditary in a country.

That the issue of tax non-compliance cannot be completely eradicated in any economic system is undeniable. Mohd Rizal (2010) and Noor Suhaila (2017) studied the determinants of individual tax compliance and individual traders in Malaysia. However, the study of Moh Rizal (2010) focuses on individuals who receive employment income, and he did not use the theory of organized behavior. Noor Suhaila (2017) focused on traders who do business on PLUS highways only. The present study concentrates on individual income taxpayers from both types of income groups around Klang Valley and identifies the factors in the theory of organized behavior that may affect tax compliance.

The main objective of this study is to identify and evaluate the factors that influence tax compliance behavior among individual income taxpayers in Malaysia. This behavior is measured using intention as suggested by Ajzen (1985), who claimed that measuring the intention is enough to predict individual behavior.

The TPB developed by Ajzen (1985) is applied as the model of this study. Through this model, the study looks at the direct relationship between behavioral intentions and behavioral attitudes.

## **LITERATURE REVIEW**

### **Factors Influencing Tax Compliance**

The definitions of tax compliance vary. According to Andreoni et al. (1998), tax compliance should be interpreted as the willingness of taxpayers to comply with tax legislation for the purpose of obtaining economic balance in a country. James and Alley (2004) stated that tax compliance is the level at which taxpayers comply with tax laws or policies voluntarily without coercion. Kirchler (2007) gave a simpler meaning, that is, tax compliance is related to the willingness of taxpayers to pay their taxes.

According to OECD (2010), the four categories of tax compliance that every taxpayer must comply are as follows:

- a. Register as a taxpayer.
- b. File a report related to the required tax information within the stipulated time.
- c. Report complete and accurate information and make good tax record keeping.
- d. Pay proper tax obligations within the stipulated time.

The role of a tax administrator in minimizing the tax gap and ensuring voluntary tax compliance is crucial. Mohd Rizal and Ahmad Farid (2011) claimed that many studies from different countries discuss what tax administrators need to do to influence taxpayers' compliance behavior, and they agreed that the issue is different between countries and other countries. Therefore each tax administrator will take a different approach in dealing with problems. Roth et al. (1989), suggested that in order to increase the level of tax compliance, maximize the collection and respect of taxpayers, the tax administration should have a good tax system. Richardson (2008) also suggested that the role of tax administrators has a positive impact on attitudes toward taxes. Kassipillai and Baldry (1998) found that interactions between taxpayers and tax administrators can influence tax compliance behavior especially when they feel dissatisfied.

### **Theory of Planned Behavior**

TPB is a continuation of the theory of reasoned action (TRA). According to Ajzen (1991), TRA assumes that most social behaviors are done consciously and under complete control by a person. TRA cannot predict a behavior when it is done outside a person's control. Therefore, Ajzen (1991) added another factor that influences behavior, that is, perceived behavior control. He also stated that individual behavior is based on intention, which then promotes behavior. Following Ajzen (1991), this study measures the intention only to predict the behavior of taxpayers.

Behavioral control is perceived as a person's perception of internal and external constraints to perform a behavior (Ajzen 1991). Zainol Bidin and Kamil (2009) stated that perceived behavior control refers to the degree of control of an individual over a behavior to be performed.

Internal constraints refer to the obstacles faced by an individual to perform a behavior, even if the individual already has the intention to do so. Examples of internal constraints are information, abilities, emotions, and stress (Ajzen 2005). Although internal constraints can be considered a weakness, they can be improved with training, exploration, and self-improvement. External constraints are related to the elements of the situation and environment such as opportunities and dependence on others to perform a behavior, even if a person already has the intention to perform the behavior (Ajzen 2005).

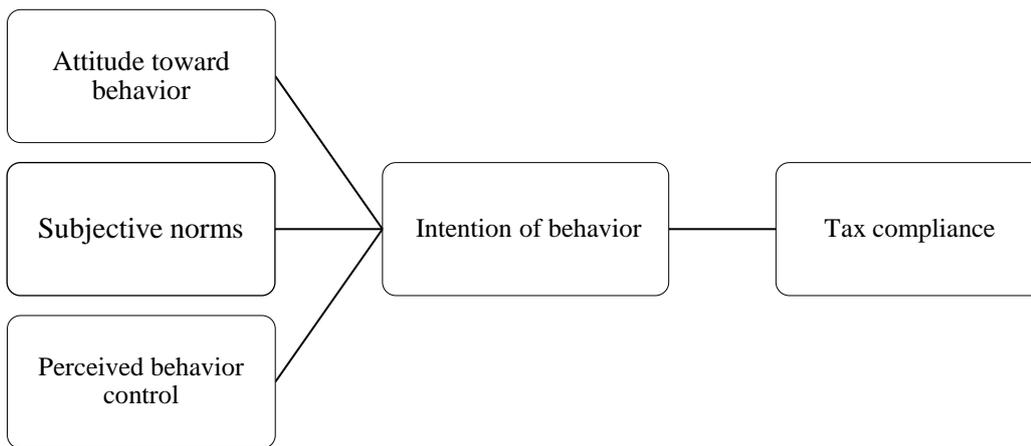


Figure 1: Theory of Planned Behavior

## RESEARCH METHODOLOGY

Questionnaire method was used as done by Mohd Rizal (2010) and Noor Sharoja and Mazni (2008), and the selection of samples was random, involving taxpayers in Klang Valley who were divided into three main categories, namely, those who have not yet registered as taxpayers, taxpayers from the employment income group, and taxpayers from the business income group. Respondents were randomly selected during data collection. A total of 120 questionnaires were distributed, and all the forms were analyzed in this study.

This study was conducted through a questionnaire that has nine parts, namely, background (demographics), behavior, behavioral intentions, attitudes toward behavior, subjective norms, perceived behavior controls, and perceptions of targets (i.e., perceptions of tax administrators, perceptions of government expenditure, and the complexity of the tax system). The questions in this survey were adapted from a book written by Ajzen and Fishbein (1980) and a questionnaire paper of Mohd Rizal (2010).

The data were analyzed using the IBM Statistical Package for Social Science (SPSS) 20 program system. Descriptive tests, correlation analysis, and regression analysis were performed to determine the relationship between the dependent and independent variables.

### Questionnaire Design

The basic questions related to the background of the sample found in section A are about gender, ethnic sample, marital status, education level, and income. Age groups are under 25 years, 25 to 34, 35 to 44, 45 to 55, and 55 and above. Ethnic samples are broken down into four groups, that is, Malays, Chinese, Indians, and Others. The education level is divided into five groups, namely, Masters/Doctorate, Bachelor, Diploma, STPM/SPM, and Others. Finally, questions related to income are categorized into five groups, which are less than RM24,000.00 per year, RM24,001.00 to RM50,000.00 per year, RM50,001.00 to RM75,000.00 per year, RM75,001.00 to RM100,000.00 per year, and more than RM100,000.00 per year (Mohd Rizal Palil, 2010).

### Sample Selection

The selection technique is random sampling. The sample population consists of members of the public who attend business at the Inland Revenue Board branch office around Klang Valley. All elements in this population have the same opportunity to be selected as a sample.

### Sample Size

The sample size for this study is 120 people, which means 15 people for each branch of the IRBM around Klang Valley are involved in the collection of study data. This number is based on a simple sampling method.

### Geographical Location of Sample

The geographical location of the sample is in the eight branches of the IRBM located around Klang Valley, namely, the Great Taxpayer Branch, Jalan Duta Branch, Kuala Lumpur Bandar Branch, Wangsa Maju Branch, and Cheras Branch for the Federal Territory of Kuala Lumpur and Petaling Jaya Branch, Shah Alam Branch, and Klang Branch for the State of Selangor.

**DATA ANALYSIS**

Tables 1 to 4 show correlation analysis and multiple correlations of attitude toward behavior on perceptions of tax administrators, perceptions of government spending, and the complexity of the tax system. Table 1 reveals that attitudes toward behavior (STTL) are positively and significantly related to perceptions of tax administrators (TTL) and the complexity of the tax system (KSP).

Table 1: Correlation of attitude toward behavior on variables of perceptions of tax administrators, perceptions of government spending, and complexity of tax system

		MinSTTL	MinTTL	MinTTPK	MinKSP
Pearson Correlation	MinSTTL	1.000	.395	.014	.229
	MinTTL	.395	1.000	.073	.204
	MinTTPK	.014	.073	1.000	.467
	MinKSP	.229	.204	.467	1.000
Sig. (1-tail)	MinSTTL	.	.000*	.438	.006*
	MinTTL	.000*	.	.215	.013*
	MinTTPK	.438	.215	.	.000*
	MinKSP	.006*	.013*	.000*	.
N	MinSTTL	120	120	120	120
	MinTTL	120	120	120	120
	MinTTPK	120	120	120	120
	MinKSP	120	120	120	120

Notes:

STTL: Attitude toward behavior

TTL: Perception of tax administrator

TTPK: Perception of government spending

KSP: Complexity of tax system

The double regression test (Table 2) demonstrates that attitudes toward behavior (STTL) are positively and significantly influenced by the perceptions of tax administrators (TTL) and the complexity of the tax system (KSP). However, this model is at a moderate level, where R<sup>2</sup> is at .188.

Table 2: Coefficient of attitude toward behavior on perceptions of tax administrators, perceptions of government spending, and complexity of tax system

Model	Unstandardized Coefficient		Standardized Coefficient Beta	t	Sig.
	B	Std. Ralat			
1	(Constant)	2.223	.467	4.765	.000*
	MinTTL	.302	.072	4.222	.000*
	MinTTPK	-.071	.062	-1.144	.255
	MinKSP	.293	.137	2.139	.035**

c. Dependent variable: MinSTTL

Notes:

STTL: Attitude toward behavior

TTL: Perception of tax administrators

TTPK: Perception of government spending

KSP: Complexity of tax system

Table 3: Summary of models for attitude toward behavior on perceptions of tax administrators, perceptions of government spending, and complexity of tax system

Model	R	Coefficient of determination (R <sup>2</sup> )	Adjusted coefficient determination	Estimated of standardized error	Statistic change					
					Changes of coefficient determination	of F Change of	df1	df2	Sig.	F Change
1	434 <sup>a</sup>	.188	.167	.61516	.188	8.966	3	116	.000	

a. Assume: (Constant), MinKSP, MinTTL, MinTTPK

Notes:

STTL: Attitude toward behavior

TTL: Perception of tax administrators

TTPK: Perception of government spending

KSP: Complexity of tax system

The ANOVA test in Table 4 also indicates that this multiple regression model is at a significant level where  $F = 8.966$  ( $p < 0.01$ ).

Table 4: Variance analysis for behavioral variables, perceptions of tax administrators, perceptions of government spending, and complexity of tax system

Model		Power of two	df	Mean of power of two	F	Sig.
1	Regression	10.179	3	3.393	8.966	.000 <sup>b</sup>
	Extra	43.897	116	.378		
	Total	54.076	119			

a. Dependent variable: MeanSTTL

Notes:

STTL: Attitudes toward behavior

TTL: Perception of tax administrators

TTPK: Perception of government spending

KSP: Complexity of tax system

## SUMMARY AND DISCUSSION

Perceptions of tax administrators are important in influencing tax compliance behavior. If tax administrators provide good services and facilities to taxpayers, then tax compliance behavior will be higher. The study's multiple regression tests show that perceptions of tax administrators are positively and significantly related to tax compliance behavioral intentions. These results are in line with a study by Richardson (2008) who suggested that the role of tax administrators has a positive impact on attitudes toward taxes. Tax administrators need to provide effective and best services to taxpayers. Kassipillai and Baldry (1998) stated that the interaction between taxpayers and tax administrators can influence tax compliance behavior especially when the former feels dissatisfied. Therefore, every problem should be solved immediately and fairly. According to Hasseldine and Li (1999), tax administrators should always be efficient in administering the tax system to avoid tax evasion.

The proceeds of every government expenditure and budget should be done in a camping way. Mohd Rizal Palil (2010) stated that voluntary tax compliance can be improved if the government spends national finances on basic things such as education, health security, and public transport. Tax compliance behavior will decrease if the government spends extravagantly on tax collection. Taxpayers will feel cheated and try to do tax evasion.

Among the reasons stated by those who commit tax evasion is the extravagant nature and non-camping expenses incurred by the government. Braithwaite et al. (2009) stated that this causes the decline of tax compliance in the long run. Given the negative perception that it will increase the rate of tax avoidance, Palil, M. R. and Mustapha, A. F. (2011) suggested that the government take this matter positively and spend government revenue with more camps and prioritize the basic needs of the people.

Mohd Rizal Palil (2010) stated that the tax system will become increasingly complex over time in developing countries. The complexity of the tax system is another important factor for tax compliance behavior. According to Mohd Hanefah (1996), the tax system in Malaysia is very complicated, confusing, and constantly changing. This complexity affects compliance behavior.

Pope and Abdul Jabbar (2008) stated that the level of tax compliance in Malaysia will increase if the tax system in Malaysia is simpler. Taxpayers will easily make mistakes because the tax legal system will always change based on the presentation of the annual budget. Seeing that taxpayers come from different backgrounds, tax administrators should help by ensuring that the tax system is simple and straightforward to comply with. In addition to covering the study gap as stated, this study is important in the discipline of taxation. Hopefully, this study can enhance understanding of the factors that influence individual income tax compliance behavior. This study can also provide tax administrators useful insights to assist them in formulating future tax policies and determining the audit sample as well as the target group that needs attention to achieve the objectives of implementing the self-assessment system.

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