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A STUDY ON THE RELATIONSHIP BETWEEN ATTITUDE AND TAX COMPLIANCE: A CASE STUDY OF CIVIL SERVANTS IN SELANGOR

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Abstract:

Tax compliance has not been easy for any government across the globe. The numbers of eligible taxpayers did not comply with their tax obligations annually. There are a number of past researches that prove the association of attitude towards tax compliance behaviour. Having said that, this study interested in examines the influence of taxpayers' attitudes towards their tax compliance behaviour. This quantitative research uses a self-administered questionnaire as its medium of data collection. There are 120 civil servants in Selangor who participated as respondents. The findings of the data revealed a moderate relationship between attitude and tax compliance behaviour.

Keywords:

Attitude, Tax Compliance, Civil Servants

Introduction

Tax compliance, or lack of, taxes has been a common topic of public policy throughout history. While being a global issue and a phenomenon that has existed for decades, there is relatively recent attention to the subject as a research area for both tax non-compliance and tax evasion.

Although a large amount of information about tax compliance actions has been acquired in a short time, there is still more to be learned on the subject, as the tax non-compliance problem is deteriorating rather than improving. Historically, tax policy literature focused on the effect of economic conditions on taxpayer behaviour. The belief that people are going to behave in their own best interests is the foundation of the utility model they expect. Allingham and Sandmo (1972) proposed this model as an explanation for conduct about tax compliance behaviour.

Worldwide studies have pointed out that tax compliance rates are low in high-income countries and lower even in medium- and low-income countries. Survey of compliance behaviour have been conducted about fairness perceptions and compliance behaviour: taxpayers' judgments in self-assessment environments (Saad, 2011).

In Malaysian context, 56% of the total federal government revenue came from taxes, in which 40.3% came from income tax. As from the whole tax cake portion, income taxes is the highest contributor followed by companies taxes and petroleum taxes (Refer Figure 1.1). Realizing the importance of tax as a vital source of income, the Government through the Inland Revenue Board (IRB) continuously intensified their efforts to accomplish high tax collection. The amount proves succeeded when the amount of income tax collection showed a gradual increment as indicated. It increases in difference at 7.76% in 2016-2017 from 4.69% in 2015-2016 (Inland Revenue Board of Malaysia, 2019).

It is important to note that from the number of taxpayer recorded, there are large number of cases finalized following the tax investigation conducted by IRB which signal that, this could be an indicator of the efficiency of the IRB in conducting the tax audit at the same time it could also reflect the number of non-compliant tax payer in Malaysia. To better comprehend the Malaysian tax scenario, it is worthwhile to compare it with other neighbouring countries as well OECD average. Figure 1.2 illustrated tax to GDP ratios among Asia countries. Although Malaysia remarks a better position from Indonesia and Singapore, but Malaysia's point below Japan and Korea as well as OECD average. Compared to Philippines and Singapore who experienced increased in their tax to GDP ratio between 2013 and 2014, Malaysia experienced decreases (OECD Data, 2018). This scenario continues until 2015, where tax to GDP ratio noted reductions.

Figure 1.1: Comparison of Direct Tax Collection by Component

Direct Tax Component	2017 (RM Million)	2016 (RM Million)	Difference (%)
Individuals	31,901.57	29,603.47	7.76
Companies	68,801.94	65,974.74	4.29
Stamp Duty	5,670.32	5,674.04	(0.07)
Withholding Tax	3,266.38	2,549.36	28.13
RPGT	1,697.98	1,491.67	13.83
Cooperatives	74.48	89.71	(16.98)
Other Taxes	86.69	90.09	(3.77)
Other IT - Sec 124	51.23	46.18	10.94
Petroleum	11,760.92	8,425.76	39.58
Gross Collection	123,311.51	113,945.02	8.22

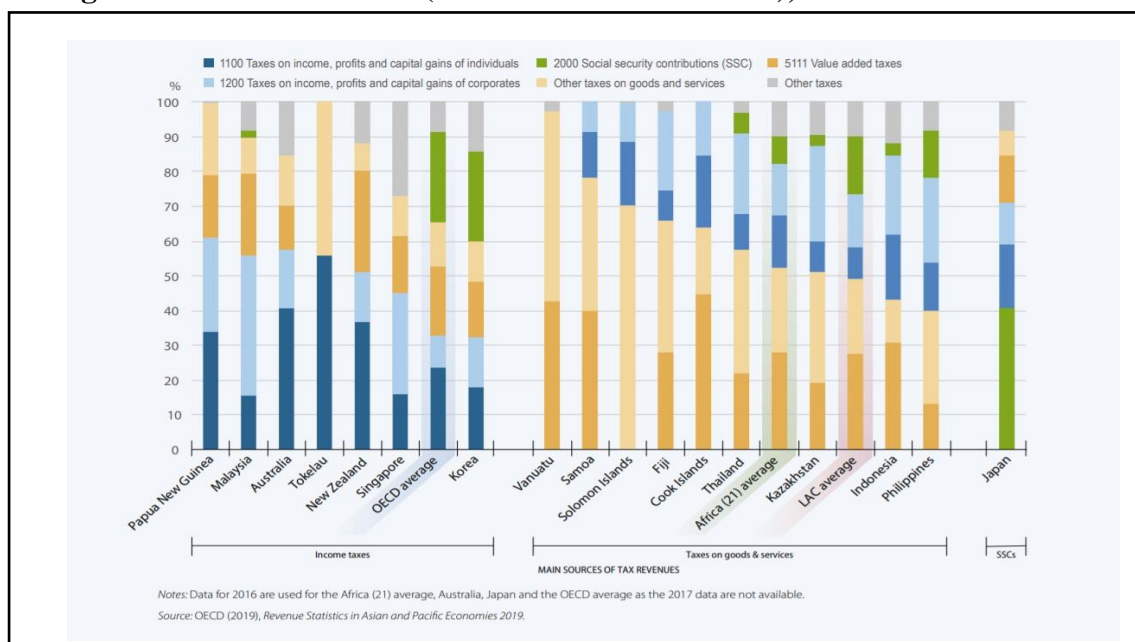
*Other taxes include Labuan tax and non-tax revenues

Source: Lembaga Hasil Dalam Negeri (2017)

In Malaysian context, tax evasion is a severe offence chargeable under Section 114 of the Income Tax Act which includes offences like (a) omits from a return made under the Act any income which should be included, (b) make a false statement in a return, (c) gives a false answer (orally or in writing) to a question asked or request for information made in pursuance of the Act, (d) prepares or maintains or authorizes the preparation or maintenance of false books of account or other false records, (e) falsifies or authorizes the falsification of books of account or other records; or (f) makes use or authorizes the use of any fraud, art or contrivance. Therefore, it can be concluded here that, tax compliance is an act of complying with rules and regulations as specified in the Income Tax Act 1967 (with amendment). This includes, filing tax return, reporting all income and expenses accurately, paying all amount of taxes owed and fulfilling all the deadlines provided by the tax authority.

Therefore, with the rising trend of non-compliance among the taxpayers, the present study aims to explore the factors which could influence people to comply with the tax law in order to better understand the behavior of the taxpayers. Appropriate mechanism could be used to increase the level of voluntary compliance especially among the civil servants who served as the backbone of the government.

Figure 1.2: Tax Structures (% Of Total Tax Revenue), 2017 In Asian Pacific



Source: OECD (2017)

Literature Review

Tax Compliance Behaviour

Tax compliance behaviour is a complex subject (James and Alley, 2002). It is not possible to understand this behaviour through a single factor (McKerchar, 2010). A number of previous research for example Saad (2011) and Abdul Hamid (2014) was undertaken to understand the compliance behaviour through Theory of Planned Behaviour (Ajzen, 1991) framework. This

study aims to follow the same path by focusing on one of the Theory of Planned Behaviour (TPB) variable which is attitude. This variable is then tested to civil servants in Selangor in order to better understand the attitude of civil servants with respect to complying with the tax law.

Vast number of researches have been devoted in understanding tax compliance behaviour cutting across various disciplines such as accounting, economics, political science, public administration and psychology. Various factors lead to tax compliance behaviour has been revealed from the research. For instance, the Inland Revenue Service of US listed as many as 64 factors that affect taxpayers reporting decision (Alm, 1999). Some of the factors include, demographic factors (See for example, Aitken and Bonneville, 1980; Chan et al., 2000; Chen, 2006; Hamzah Sendut, 1991, Hasseldine and Hite, 2003; Hite, 1997; Jackson, 1986; Jeyapalan Kassipilai et al., 2003; Richardson, 2006; Song and Yarbrough, 1978), economics factors (See for example, Allingham and Sandmo, 1972; Alm and Jackson, 1992; Clotfelter, 1983; Davis et al., 2003; Friedland et al., 1978; Kirchler et al., 2008; Park and Hyun, 2003; Pommerehne and Weck-Hannemann, 1996; Srinivasan, 1973) and behavioural factors (Chan et al., 2000; Orviska and Hudson, 2003; Viswanath Umashanker Trivedi et al., 2003). Furthermore, Jackson, (1986) in their comprehensive review studies highlighted 14 variables that were most commonly examined in tax compliance literature. Richardson and Sawyer (2001) then updated this synthesis by adding up another five variables.

Generally, previous tax compliance studies debated the issues of tax compliance by using either economic approach or socio-psychological approach (Alm et al., 1995; Andreoni et al., 1998; James and Alley, 2002). While economic approach focuses on tax gap, psychological approach on the other hand, stresses on the importance of voluntary compliance. The concentration of economic approach is only on the trade-off between benefits of evading and the risk of detection. This is in contrast from the psychological approach which in the premise that compliance behaviour is constructed by various factors and not focuses on economic factor solely. The characteristics between the two approaches are illustrated in the following Table 1.1.

Theory of Planned Behaviour (TPB)

Socio-Psychological proponents argued that the understanding on compliance goes beyond the deterrence factor as described in the economic model. As posited by Feld and Frey (2007), tax compliance is a psychological tax contract that goes beyond traditional deterrence and explains tax morale as a complicated interaction between taxpayers and the government. The past decade has observed the rapid development on the study on socio-psychological factors in understanding tax compliance behaviour as discussed in the previous section. Psychological aspects like knowledge (Andreas Enni Savitri, 2015; Mei L. et al. 2012; Natrah Saad, 2014), fairness (Abdulhadi Khasawneh et al. 2008; Natrah Saad, 2011), social norms (Bobek and Hageman, 2015), religion (Raihana Mohd Ali, 2013) and many other factors were examined against tax compliance behaviour. Apart from all these factors, there are also some researcher who tested behavioural theories such as TPB (Ajzen, 1991), Goal-Framing Theory (Lindenberg, 2001) and Equity Theory (Adams, 1963) in predicting taxpayers compliance behaviour. But, the most influential behavioural theories used in tax compliance research is TPB.

Number of few studies had attempted to test TPB in the context of tax compliance. For example in Bobek and Hageman (2015) and Viswanath Umashanker Trivedi, Mohamed Shehata and

Mestelman (2004) it is confirmed that the TPB is effective in explaining compliance behaviour. The measure of compliance is found to have a high correlation with actual tax evasion behaviour. The TPB also has been used to analyze the compliance behaviour of the Malaysian's taxpayers (For example, Natrah Saad, 2010) and Malaysian tax agents (For example, Suhaila Abdul Hamid, 2014). It is proven that TPB is capable in explaining the tax compliance behaviour in Malaysia where two of its components are found to be highly influential to tax compliance behaviour.

Despite of being widely used, the TPB has some limitations. First, behaviour is a complex issue. To understand behaviour only by looking at attitudes, subjective norms and perceived behavioural control is not sufficient. There are some other determinants that might influence behaviour. Second, there may be a substantial gap of time between assessment of behaviour intention and the actual behaviour being assessed (Werner, 2005). During the time gap, the intention of an individual might change.

Table 1.1 Economic verses Psychology Approaches in Tax Compliance Studies

Tax Compliance	Economic Approach	Psychology Approach
Concept	Tax Gap 100% compliance less actual revenue	Voluntary. Willingness to act in accordance with the spirit as well as the letter of the law
Tax compliance Definition	Economic Rationality Narrower	Behavioural cooperation Wider
Exemplified by	Trade Off: 1. Expected benefits of evading 2. Risk of detection and application of penalties 3. Maximize personal wealth	Individuals are not simply independent, selfish utility maximizers. They interact according to differing attitudes, beliefs, norms and roles. Success depends on co-operation
Issues of	Efficiency in resource allocation	Equity, fairness and incidence
Taxpayer seen as	Selfish calculator of pecuniary gains and losses	"Good citizen"
Can be termed the	Economic Approach	Behavioural Approach

Source: James and Alley, 2002 (pg 33)

The Influence of Attitude towards Tax Compliance

One of the important elements in TPB framework is attitude. Attitude is directly related to behaviour to the degree it is influenced by the intention (Armitage & Christian, 2003). In many tax compliances studies, Kirchler (2007) found, that while the relationships between attitude towards tax compliance and behaviour indicate weak relationships, these are significant.

In understanding the influence of attitude towards tax compliance, number of studies have analyse its relationship, for example in Eriksen and Fallan (1996) examine two different groups of students from marketing and law. They suggest that tax attitude is important in determining tax compliance behaviour and this tax attitude is influenced by the specific tax knowledge that the students possess. This is consistent with Hanno & Violette, (1996) who experientially prove

the positive link between attitude towards tax compliance and compliance behaviour. Using the TRA the authors handled an experimental design among 73 College students who have experience in filing tax returns. In another study of Trivedi, Shehata and Mestelman (2005) which utilize the TPB model to better understand tax compliance behaviour, employs both survey and experimental design among the University students and it was found out that, attitude has significant impact to taxpayers' decision making. The attitude of taxpayers is also studied by Chan et al. (2000) comparing US and Hong Kong taxpayers. The study suggest that the attitude of taxpayers is dependent on the degree of moral reasoning that the taxpayers have. US taxpayers is said to have higher moral reasoning which indicates better attitude towards complying with the tax law.

Zooming into Malaysian context, Kassipilai and Jabbar (2003) prove that, attitude towards tax compliance was empirically significant. In a study by Saad (2011) using individual taxpayers in Malaysia and New Zealand, her findings suggest that taxpayers in both countries considered attitude as an important factor in complying with the tax law. This is consistent with the findings of Abdul Hamid (2013) who analyse attitude towards tax compliance among the tax agents, found out that, attitude is a significant variable towards understanding the tax agents compliance behaviour.

Methodology

The present study used quantitative approach as its methodology. As define by Cohen et al., (2007), quantitative research is well-defined as social research that make use of empirical methods and empirical statements. He then furthers states that empirical statement is based on a descriptive statement regarding what is the real world is rather than what real world is ought to. The existing study adopted quantitative as its research methodology because quantitative method is the finest method that can be used in explaining a phenomenon. It is a terrific method to further describe what create a phenomenon, what are the factors that lead to a phenomenon. As the current research interested in understanding a tax compliance phenomenon, and the researcher target to inquire into whether attitude does have influences towards tax compliance behaviour. Therefore, quantitative design is the best as it suits the purpose.

This study involves understanding on the tax compliance among the civil servants. Civil servant can be defined as Public Service formerly known as the Civil Service has assumed a significant key role in the economic and social development of the country. According to Federal Constitution Act 132 (1) civil servant are among the (a)armed forces, (b)judicial and legal service, (c)general public service of the Federation, (d)police force, public service of each state, education service, (f)joint services. Person who is a member of any of the services mentioned in paragraphs (a), (b), (c), (d), (f) and € of Clause (1) holds office during the pleasure of the Yang di-Pertuan Agong, and, except as expressly provided by the Constitution of the State, every person who is a member of the public service of a State holds office during the pleasure of the Ruler or Yang di-Pertua Negeri (Attorney General's Chambers of Malaysia, 2019). Which means, civil servant needs to practice good ethics in perform their task and follow the rule and regulation that been set by government. For example, civil servant needs practice trust, integrity, responsibility, excellence, loyalty, commitment, dedication, discipline, diligence and professionalism (Prime Minister's Office of Malaysia, 2019).

The population of this study is derived from the database developed by the researcher where Table 1.3 shown that active employers in Negeri Selangor have active employees

approximately around 1,921,904 in 2018. So, this study will be targeted Selangor civil servants as respondent. This is because it shown Selangor state have the largest amount number of active employees compares to W.P Kuala Lumpur. To determine sample size Krejcie and Morgan (1970) table of sample size is bring forth below. Based on the author, as the population increases at 170 N, the sample increase at diminishing rate and the sample size remain constant at slightly at 118 S. On the other hand, Sekaran and Bougie (2011) also suggested that the common sample size of many studies is within the range of 30 to 500 samples.

Table 1.3: Number of Active Employers and Active Employees 2014 - 2018 by State and Channel Environment

Negeri	Majikan Aktif					Pekerja Aktif				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
Johor	53,101	55,347	57,302	58,394	59,507	652,185	684,897	699,318	734,183	764,537
Kedah	17,080	17,364	17,845	17,738	17,569	230,313	235,233	243,838	245,251	258,044
Kelantan	8,048	8,021	8,014	7,984	7,965	86,868	88,676	89,464	89,572	94,072
Melaka	12,726	12,907	13,212	13,213	13,243	164,100	172,707	192,361	199,199	189,285
Negeri Sembilan	12,602	12,794	13,169	13,250	13,427	153,115	158,080	159,718	164,629	174,982
Pahang	15,383	15,672	16,072	16,157	15,906	173,442	167,909	169,644	174,017	180,127
Perak	30,798	31,141	32,036	32,245	31,993	312,515	319,922	327,018	338,379	343,523
Perlis	1,900	1,928	2,015	1,962	1,931	21,494	21,555	21,663	20,222	21,578
Pulau Pinang	29,452	30,365	31,027	31,254	31,430	458,907	476,349	495,206	517,853	534,425
Sabah	29,752	29,892	30,274	30,114	29,600	332,096	342,542	344,529	348,265	361,803
Sarawak	34,208	35,570	36,860	37,278	37,359	446,746	464,678	470,694	484,114	494,825
Selangor	86,821	91,059	95,318	98,060	100,867	1,555,697	1,606,408	1,696,430	1,763,733	1,921,908
Terengganu	8,478	8,616	8,501	8,441	8,360	117,360	116,524	116,645	155,148	127,881
W.P Kuala Lumpur	61,690	63,588	66,045	67,633	67,903	1,493,819	1,521,504	1,571,330	1,609,383	1,610,441
Lingkungan gaji	Majikan Aktif					Pekerja Aktif				
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
Bawah/Below 100	393,970	406,448	419,059	424,997	427,771	3,190,715	3,402,791	3,382,734	3,491,553	3,597,441
100 - 199	4,496	4,642	4,762	4,853	5,093	616,518	637,231	656,023	688,016	702,226
200 - 299	1,371	1,400	1,494	1,498	1,662	330,280	338,436	361,634	371,739	403,406
300 - 399	674	701	767	734	802	231,822	241,263	264,313	252,700	276,519
400 - 499	404	376	408	427	464	179,464	167,374	182,218	190,192	206,790
500 - 599	255	269	266	270	290	138,809	146,962	145,658	153,411	157,924
600 - 699	163	166	188	181	181	104,528	107,419	121,414	116,482	117,080
700 - 799	120	105	137	135	127	89,442	78,100	102,497	105,811	95,290
800 - 899	86	99	76	88	79	72,610	84,638	64,025	74,216	66,806
900 - 999	63	57	74	75	74	59,231	54,195	69,820	70,987	69,947
1,000 dan lebih/and over	437	414	459	465	517	1,185,238	1,091,575	1,247,612	1,288,841	1,384,002

Source: PERKESO, Department of Statistics Malaysia

Findings

There were 118 questionnaires distributed and collected to respondent and the researcher received return feedback was 93 respondents. Therefore, our response rate was 78% considered as low response rate. This is because the situation of COVID 19 hit all over the world including Malaysia. Most of offices and public sector were closed. The researcher had the data collection phase by phase and it is quite difficult to reach the original sample. However, according to Shefali Pandya, 2019, it is preferable to get a high response rate (80% or higher) from a small, random sample rather than a low response rate from a larger pool of potential respondents. This is consistent with the Australian Vice-chancellors' Committee & Graduate Careers Council of Australia (2001) regarded 'an overall institutional response rate for the Course Experience Questionnaire (CEQ) of at least 70% to be both desirable and achievable. This indicates that the response rate for the current study is thus acceptable.

The hypothesis of the study:

- H₀ : There is no significant relationship between attitude and tax compliance behaviour
- H₁ : There is a significant relationship between attitude and tax compliance behaviour

Table 4.5 Nonparametric Correlations between Attitudes and Tax Compliance Behaviour

		Tax Compliance Behaviour (DV)
Attitude (IV1)	Pearson	
	Correlation	.561**
	Sig. (2-tailed)	.000
	N	93

** . Correlation is significant at the 0.01 level (2-tailed).

The findings of the study concluded that, there is a significant positive relationship between attitude and tax compliance behaviour ($r=0.561$, $p=0.000$). Therefore, H₁ is accepted and rejected H₀ where there is no relationship between attitude and tax compliance behaviour.

Conclusion

Based on the findings, the study has indicated that there are a significance and positive relationship between attitude and tax compliance behaviour. This is supported by other studies, for example in Cullis & Lewis (1997) who found out that attitudes are one of the most important aspect that can influence people to comply to pay tax compliance. They clearly state that compliance with the tax would be comparatively high when there is a favourable attitude towards compliance with the tax. Other than that, another study that supported it is by Hanno & Violette (1996). They experientially show a positive correlation between tax compliance attitudes and compliance behaviours. The findings also consistent with Trivedi, Shehata, & Mestelman, (2005) which also found attitude has significant impact to taxpayers' decision-making. In that study, the authors research the role of attitude in both compliance and non-compliance behaviour outcomes and results suggest that attitude is vital in both situations. Next, Elffers, Weigel, & Hessing, (1987) work also shows a positive relationship with one attitude towards compliance on either side intention to comply. In addition, Kasipillai & Jabbar, (2003) notes that the attitude towards compliance was statistically important in Malaysia in relation to income reporting behaviours.

As attitudes prove to be able to influence tax compliance, personal perception is important as it will lead to how the way that people will act. If an individual question the attitude of another, people prefer to depend on the person-related views and emotions, an occurrence, a reality, and their behaviours. People's attitudes are the product of the different decisions they make about things, individuals, objects, circumstances, places, and other things. Based on their backgrounds, beliefs, and experiences these may be positive or negative.

As lot of studies have proven that attitude play a vital role in ensuring people to pay their taxes, the influence of incentives should be taken into consideration. One of the ways that can encourage and give knowledge to the people the importance of tax compliance is by doing a campaign. Everyone is responsible for their own respective taxes. By doing a campaign, awareness among all the citizens can be nurtured.

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