TAX COMPLIANCE OF INDIVIDUAL TAXPAYERS: A SYSTEMATIC LITERATURE REVIEW

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Abstract - Majority of previous studies are empirical, and researchers have no agreement regarding the factors that affect the compliance of tax by individual taxpayers. The purpose of this study is to review, consolidate and integrate the findings of previous studies to identify the factors that affect the tax compliance. More than 130 studies were identified, screened and refined. As a result, a total of 32 articles were included in this study. The articles were analyzed, and frequency analysis was conducted to identify the factors, theories, countries, methodological approach, sample size, and chronology of studies. The findings indicate that attitude, subjective norms, fairness, tax knowledge, trust, tax complexity, moral intensity are among the most important factors. The theory of Planned Behaviour and Fairness theory are the most used theories in the literature of tax compliance. Malaysia received the largest share of studies followed by Austria. Studies in developing countries outperformed the studies in developed ones. Majority of the studies are quantitative followed by experimental and mix methods. Decision makers can utilize the findings of this study to improve tax compliance.

Keywords - Tax Compliance, Theory of PlannedBehavior (TPB), Fairness Theory

I. INTRODUCTION

The problem of tax compliance is almost as old as the taxes themselves (Castro and Rizzo, 2014). Tax compliance is an important issue for nations around the world as governments search for revenues to meet public needs (Andreoni et al. 1998). Countries depend on tax revenue to support their budgets and fund the public expenditures(Alaaraj et al., 2018). As a result, the factors that affect the tax compliance by taxpayers are of interest to the policymakers in the government as well as for the practitioners, the academics, and public. This is because given the increase of the duties of governments and the result of economic downturn worldwide, governments are striving to reduce tax evasion and increasing taxpayer compliance (Jimenez and Iyer, 2016).

Several previous studies attempted to find the factors that contribute to the compliance of tax by individual taxpayers. However, these factors are varied. Some research related the compliance to the religiosity of taxpayers (Benk et al., 2016; Raihana and Pope, 2010), procedural justice (Gobena and Van Dijke, 2016), trust in the government and tax authorities (Jimenez and Iyer, 2016; Wahl et al., 2010; Alaarj, Mohamed and Bustamam, 2017a, 2017b), tax knowledge and complexity of tax (Saad, 2014; Ibrahim, 2013; Hansford et al., 2012). In addition, researchers have deployed numerous theories to understand the tax compliance by individual, agents, and corporation taxpayers.

Nevertheless, previous studies have no agreement on the factors that affect the tax compliance by individual taxpayers. The previous studies also did not agree on a theory that can be used as a reference for understanding the taxpayers' behaviour. In addition, most of the previous studies are empirical in nature using quantitative or qualitative approach. Review studies of existing previous studies are few in the literature. Accordingly, the objective of this study is to review, consolidate, and integrate the previous studies to identify the factors that lead to compliance of tax by individual taxpayers and to identify the theories that have been used in previous studies so that a direction of future work can be provided to future researchers.

This study consists of six sections. First section highlights the issues and the purpose of this study. In the next section, the method of conducting this study is elaborated. Review of previous studies is conducted in the third section followed by the findings of this study in the fourth section. The fifth section discusses the findings followed by the limitations and direction of future work in the sixth section. Last section concludes the findings of this study.

II. RESEARCH METHODOLOGY

This paper is a quantitative in nature and it reviews the literature to identify the factors that contribute to the compliance with tax by individual taxpayers. A systematic literature review was conducted to find the related articles to tax compliance. Search engine was used to extract the articles from the literature. To identify the related articles to the topic of this paper, key terms such as tax compliance, theories of tax compliance, factors affect tax compliance, taxpayers, and a combination of these terms were used. The search engines of database such as Emerald and Science Direct have been deployed. As a result, a total of 130 articles were extracted. Two screening was conducted. The first was to eliminate the unrelated articles. As a result, a total of 71 articles were removed from the database of articles. The second screening involves a reading of the title, abstract, and the article. This resulted in removing 44

articles due to the scope and duplication. Figure 1 shows the process of selecting the articles.

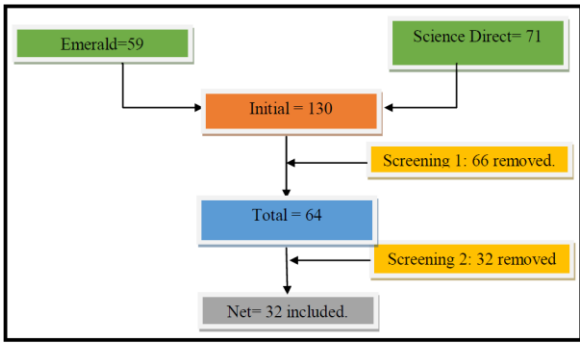

Figure 1: Process of Selecting Related Articles

The selected articles are analyzed and frequency analysis is conducted to identify the factors, theories, countries, approach, respondents, and sample size.

III. LITERATURE REVIEW

The refined articles that have investigated the factors that affect the tax compliance behaviour by individual taxpayers are few. To overcome this obstacle, articles that investigate the tax compliance in general were included. The articles were summarized in Table 1. However, a brief summary of each article is discussed. Gobena and Van Dijke (2016) in Ethiopia confirmed the effect of procedural justice, trust, and coercive power on tax compliance. Jimenez and Iyer (2016) found that social factors, trust in government and fairness are important factors for the compliance intention in US. Kogler et al. (2016) found that delay of feedback has a significant effect on compliance and fairness in Austria. Benk et al. (2016) pointed out that general religiosity affects tax compliance in Turley. Factors of TPB are essential for the tax compliance in Indonesia (Damayanti et al., 2015).

Sinnasamy et al. (2015) proposed that tax rate, penalty, tax fairness, and peer influence moderated by tax agents could increase the tax compliance in Malaysia. In Malaysia also, Raihana and Pope (2014) found that religiosity has significant effect on tax compliance for Saad (2014a), taxpayers in Malaysia has inadequate knowledge and perceive the tax system as complex. Abdul Hamid, (2014) found that attitude, ethical sensitivity, culture, perceived behavioural control has significant effect in Malaysia and New Zealand. Lau et al. (2013) concluded that money ethics affect tax evasion and religiosity moderates their relationship in Malaysia. Peggy (2013) found that personal factors, trust, fairness affect tax compliance in US. Ibrahim (2013) found that usefulness and complexity of tax has a significant effect on tax compliance in Malaysia. Saad (2012) related the tax non-compliance to income, attitude, perceived behavioural control, tax knowledge, complexity and fairness in Malaysia. Smart (2013) found that TPB factors are important predictor of tax compliance in New Zealand.

In UK, Hansford et al. (2012) found that tax cost, and complexity affect the tax compliance. Kirchler and Wahl (2010) developed a measurement to measure tax compliance and non-compliance in Austria. Wahl et al. (2010) pointed out that the increase of trust lead to increase in compliance while increase in power leads to decrease in compliance in Austria. Saad (2009) found that attitude and subjective norms affect tax compliance while tax knowledge and complexity affect fairness in Malaysia. In Jordan, Khasawneh et al. (2008) found that the tax system in Jordan is fair. Peslak et al. (2007) found that moral intensity affects ethical judgement to comply with tax. Battiston and Gamba (2016) found that social pressure and peer pressure has significant effect on tax compliance in Italy. Dulleck et al. (2016) found that psychic stress is important factor for tax compliance in US. Fochmann and Kroll (2016) found that rewards has insignificant effect while public good contribution affects the tax compliance in Germany. Saad et al. (2016) proposed that knowledge, self-efficacy, service quality and interaction could affect the Zakah (Islamic Tax) compliance behaviour in Malaysia.

Ling et al. (2016) pointed out that price and income inequity has negative effect on good and service tax compliance in Malaysia while government subsidies have a positive effect. Young et al. (2016) concluded that benefits, ethical value and incentives could affect the tax compliance in China. Castro and Scartascini, (2015) in Austria found that deterrence could lead to better tax compliance. Doerrenberg (2015) concluded that tax compliance is very much dependent on the use of tax revenue by government in Germany. Savitri (2015) found that tax socialization and knowledge affect the tax compliance in Malaysia. Mohdali et al. (2014) found that punishment does not affect tax compliance in Malaysia. Saad (2014b) found that attitude and subjective norm affect Zakah compliance. Kamleitner et al. (2012) found that small business in Austria are more likely not to comply compared with individual due to lack of tax knowledge.

Table 1: Summary of the Reviewed Articles

Author/ year/ country	Theory / Models Applied	Independent Variable	Dependent Variable	Sample size/methods	Findings
Gobena and Van Dijke, (2016),	Fairness Theory and Slippery	Procedural justice Trust	Tax compliance	Survey (n = 231)	Procedural justice fosters voluntary tax compliance. Trust

Author/ year/ country	Theory / Models Applied	Independent Variable	Dependent Variable	Sample size/methods	Findings
Ethiopia	Slope Framework				mediates the effect and coercive power of the tax authority is positively related with enforced tax compliance.
Jimenez and Iyer, (2016), US	Social norm and Fairness Theory	Injunctive Norms Descriptive norms Subjective norm Trust Fairness	Compliance intention	Survey (n = 217)	Social factors affect tax compliance. Social norms influence compliance intentions indirectly through personal norms. Trust in government has a significant influence on both perceived fairness of the tax system and compliance decisions. In addition, fairness has a direct effect on tax compliance.
Kogler, Mittone, and Kirchler, (2016) Austria	Nil	Feedback of audits Procedural justice	Fairness and compliance	Survey (n = 126)	Delay of feedback has a significant positive effect on the compliance with tax but it has negative impact on fairness.
Benk et al., (2016), Turkey	Nil	General Religiosity Interpersonal religiosity Intrapersonal Religiosity	Tax compliance	Survey (n = 403)	General religiosity affects significantly the enforced and voluntary tax compliance.
Damayanti et al., (2015), Indonesia	TPB	Attitude Subjective norms Perceived Behavioural control Behavioural intention	Tax compliance	Survey (n = 220)	Attitude, subjective norms, and perceived Behavioural intention affect the intention. In turn, the intention affects the tax compliance. Trust plays a moderating role while uncertainty does not.
Sinnasamy, Bidin, and Ismail, (2015), Malaysia	Nil	Tax system structure -tax rate -penalty rate Attitude and perceptions -tax fairness -peer influence	Tax compliance	Conceptual paper	The study proposed that tax rate and penalty as well as tax fairness and peer influence moderated by tax agents would increase the tax compliance of individual taxpayers in Malaysia.
Raihana and Pope, (2014), Malaysia	Nil	Religiosity Attitude	Tax compliance	Mix methods: Surveys (n = 300) Interview (n = 14)	Religiosity has a significant positive effect on voluntary tax compliance.
Saad, (2014a), Malaysia	Nil	Tax knowledge Tax complexity	Tax compliance	Interviews (n = 30)	Results suggest that taxpayers have inadequate technical knowledge and perceive

Author/ year/ country	Theory / Models Applied	Independent Variable	Dependent Variable	Sample size/methods	Findings
					tax system as complex
Abdul Hamid, (2014), Malaysia and New Zealand	TPB, Ethical, Rest, (1986), decision-making model, Hofstede's national cultural dimension	Attitude toward behaviour Subjective Norms Perceived behavioural control Ethical sensitivity Culture	Intention to comply with laws Compliance behaviour to tax	Mixed methods: Mix methods: Survey (n = 322 Malaysia, n =341 New Zealand Interview (n = 17 Malaysia, n = 14 New Zealand)	Attitude is the most important variables followed by ethical sensitivity, culture and perceived behavioural control has mixed findings while subjective norms has no significant effect on tax compliance behaviour to tax law in both countries.
Lau, Choe, and Tan, (2013), Malaysia	Nil	Money ethics	Tax evasion	Surveys (n = 387)	Money ethics affect positively the tax evasion. Only intrinsic religiosity has a moderating effect between the money ethics and tax evasion.
Peggy, (2013), US	Fairness Theory	Personal norm Descriptive norms Injunctive norms Subjective norms	Tax compliance	Surveys (n = 217)	Personal factors affect the tax compliance. In addition, tax fairness and trust in government has a significant effect on tax compliance. Trust in government fully mediate the effect of fairness on the tax compliance.
Ibrahim, (2013), Malaysia	TAM	Tax cost Usefulness Complexity Anxiety	Tax compliance	Surveys (n = 185)	Usefulness and complexity of tax law has a significant effect on tax compliance.
Saad, (2012), Malaysia	Nil	Nil	Tax non-compliance	Interview (n = 30)	Result of the interviews indicated that sources of income, attitude, perceived behavioural control, tax knowledge, tax complexity and fairness perceptions have partly contributed to taxpayers' non-compliance behaviour.
Smart (2013) New Zealand	TPB	Social distance Tax authority Tax system Attitude Subjective norms Societal norms Perceived Behavioural Control Compliance and penalties	Behavioural intentions Behaviour	Survey (n = 180)	Attitude is the most important predictor of tax compliance. Other factors such as subjective norms and perceived behavioural control are important factors as well.
Hansford et al., (2012), UK	Nil	Tax cost Tax complexity	Tax compliance	Surveys (n = 315)	Tax cost affect the growth of SMEs and the complexity of tax law

Author/ year/ country	Theory / Models Applied	Independent Variable	Dependent Variable	Sample size/methods	Findings
					make it difficult for the SMEs to comply.
Kirchler and Wahl, (2010), Austria	Nil	Nil	Tax compliance	Surveys (n = 219)	The study developed an inventory to measure the tax compliance and non-compliance. The inventory can be used to collect data using self-reports.
Wahl, Kastlunger and Kirchler, (2010) Austria	Nil	Trust Power of authorities	Tax compliance	Surveys (n = 219)	Increase of trust leads to the increase of voluntary compliance. While increase power leads to decrease in voluntary compliance. In addition, the decrease of trust leads to decrease in enforced tax compliance. .
Saad (2009)	TPB	Tax fairness Complexity Tax knowledge Attitude Subjective norms	Tax compliance	Survey (n = 852)	Fairness has no significant effect on tax compliance while attitude and subjective norms affect significantly the tax compliance behaviour. Tax knowledge and complexity affect the fairness.
Khasawneh et al. (2008) Jordan	Nil	Fairness	Paying tax	Surveys (n = 246)	Findings indicate that the tax system in Jordan is fair.
(Peslak, Frank, Colton, Grant, and Ury, 2007)	Nil	Moral Intensity	Ethical judgment	Surveys (n = 143)	There is a significant effect of the moral intensity on the ethical judgement. The most important component is found to be consequences of actions.
Battiston and Gamba, (2016) Italy	Nil	This study is exploratory	Tax compliance	Experiment	Social pressure and peer pressure has an effect on the tax compliance by bakeries in Italy.
Dulleck et al., (2016) US	Nil	Exploratory	Tax compliance	Experiment	The results of laboratory experiments provide empirical evidence of a positive correlation between psychic stress and tax compliance, thus underscoring the importance of moral sentiments for tax compliance. It also identifies three distinct types of individuals who

Author/ year/ country	Theory / Models Applied	Independent Variable	Dependent Variable	Sample size/methods	Findings
					differ in their levels of psychic stress, tax morale, and tax compliance.
Fochmann and Kroll, (2016) Germany	Nil	Rewards Public good contribution	Tax compliance	Experiment	Rewards have a negative overall effect on tax compliance and there is an inverse u-shaped relationship between public good contribution and tax compliance.
Saad, Wahab, and Samsudin, (2016) Malaysia	Nil	Internal factor Knowledge Self-efficacy External factor Service quality Interaction	Zakah compliance behaviour	Conceptual paper	The paper proposes that there are internal and external factors that affect the zakah (Islamic tax) compliance
Ling, Osman, Muhammad, Yeng, and Jin, (2016) Malaysia	Nil	Price Government subsidies Income inequity	GST compliance	357 customers using questionnaire using SPSS	Price and income inequity has negative effect on compliance while government subsidies have a positive effect.
Young, Lei, Wong, and Kwok, (2016) China	Nil	Literature review	Tax compliance	Literature review	Findings of the literature showed that benefits of the tax to families as well as the ethical value of people as well as the incentive could affect the tax compliance of individuals in china.
Castro and Scartascini, (2015) Austria	Nil	Deterrence	Tax compliance	Experiment	Results indicate that those taxpayers that received the deterrence message have a higher probability to comply than the taxpayers in the control group
Doerrenberg, (2015) Germany	Nil	Use of tax revenue	Tax compliance	Experiment	The compliance with tax is dependent on the usage of tax revenue.
Savitri (2015) Malaysia	Attribution theory, planned behaviour theory, social learning theory	Tax socialization Tax knowledge, service quality Expediency of tax	Tax compliance	100 respondents using SEM	Tax socialization, knowledge and service quality affects the awareness while the tax socialization and knowledge affect the tax compliance. In addition, awareness played a full mediating role.
Mohdali, Isa, and Yusoff, Salwa (2014)	Nil	Punishment	Tax compliance	Mix method including 302 questionnaires and interview	The findings indicate that punishment has insignificant effect on the tax compliance.

Author/ year/ country	Theory / Models Applied	Independent Variable	Dependent Variable	Sample size/methods	Findings
Malaysia					
Saad (2014b) Malaysia	Theory of reasoned action (TRA)	Attitude Subjective norm	Tax compliance	227 questionnaires	Attitude and subjective norms has significant effect on the zakah compliance. In addition, intention mediates the effect of attitude and subjective norm on Zakah compliance.
Kamleitner, Korunka, and Kirchler, (2012) Austria	Nil	Nil	Tax compliance	Literature review	Small business owners are likely to perceive more opportunities not to comply than employed taxpayers are; they are more likely to experience a lack of meaningful taxation knowledge; and they are more likely to face decision frames that render taxes as painful losses.

IV. FINDINGS

The findings are based on a frequency analysis that was conducted on the 32 reviewed articles. The following presents the findings of this study.

4.1 Most important factor for Tax Compliance

Important factors extracted from the 32 articles and a frequency analysis was conducted to identify the highly used factors in the literature. Figure 2 shows that the most important factor is attitude and subjective norms followed by tax knowledge and tax fairness, trust, tax complexity moral intensity is in the third rank in term of importance. Fourth important factor is the perceived behavioural control (PBC). Deterrence, tax system, peer influence, religiosity and procedural justice are the least important factors.

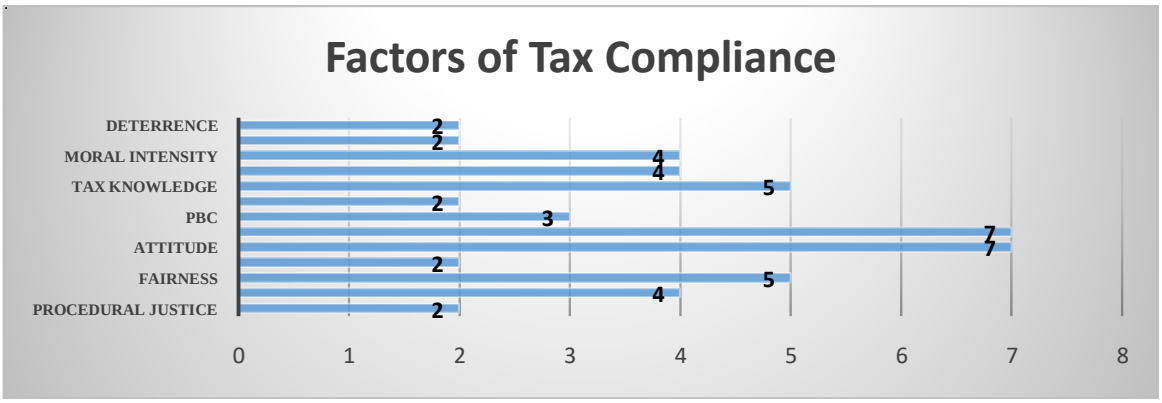

Figure 2: Factors of Tax Compliance

4.2 Theories of Tax Compliance

Several theories have been used to understand the predictors of tax compliance by individual taxpayers. Most notably is the use of the theory of planned behaviour (TPB) with frequency of five times followed by the fairness theory with frequency of three time. Other theories presented in Figure 3 were used for one time.

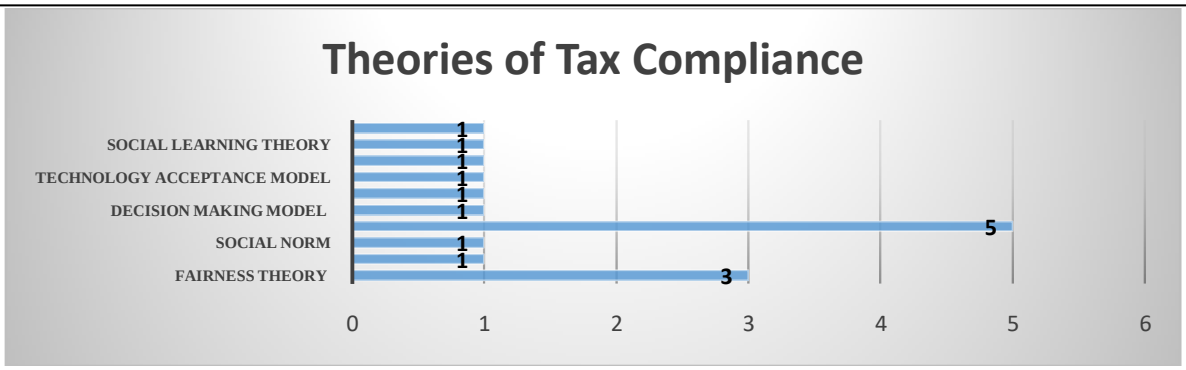

Figure 3: Theories of Tax Compliance

4.3 Countries of the reviewed studies

Among the 32 reviewed studies, Malaysia was the highest frequent countries for tax compliance studies (13 times) followed by Austria (5 times), US (3 times), New Zealand (2 times), and Germany (2 times). Figure 4 shows the countries where the studies were conducted.

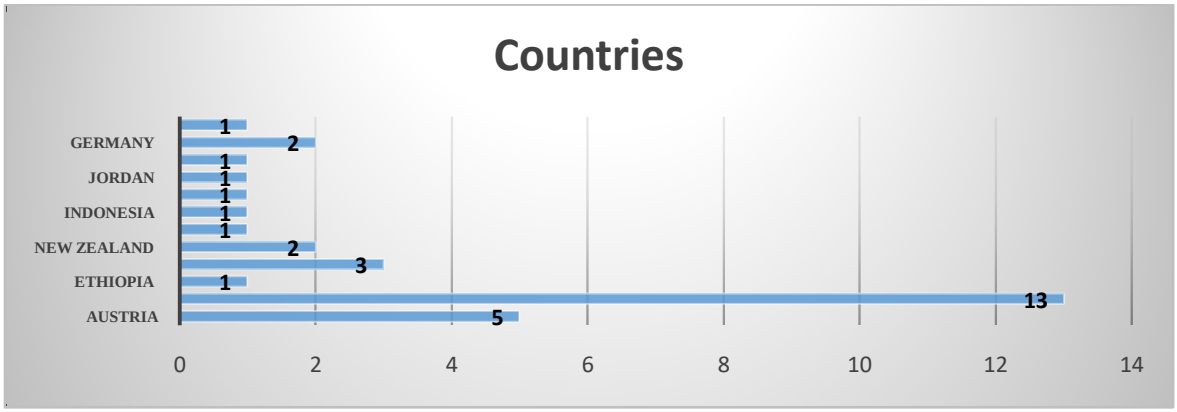

Figure 4: Countries of the Studies

Among these countries, the developing countries accounted to 56% while the developed countries received 44% of the studies. Figure 4 shows the distribution of the studies.

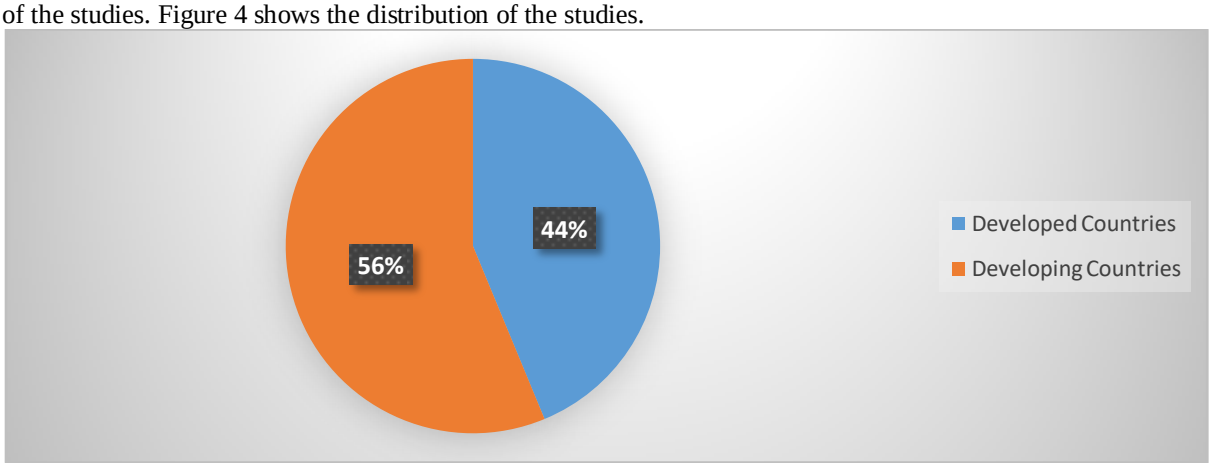

Figure 5: Distribution of Studies among Countries

4.4 Methodological Approach

The reviewed studies showed that researchers have used various methods to understand the factors that affect tax compliance. A total of 56% of the studies are quantitative using survey design followed by 16% with experimental design, 10% used mix method approach while 6% have used qualitative, conceptual, and literature review approach. Figure 5 shows the methodological approach.

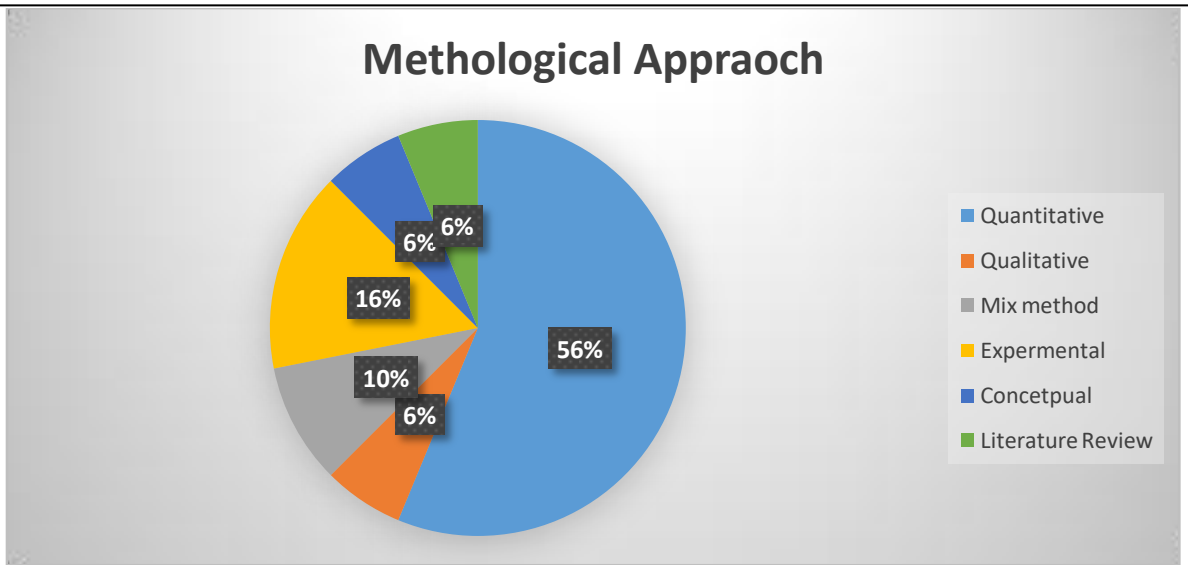

Figure 6: Methodological Approach

4.5 Sample size

The quantitative studies accounted for 56%. The sample size of these studies ranged from 100 respondents to 663 respondents. The mean of the sample size is 268. For the qualitative studies, interview was the medium of data collection. The sample size of the interviewee ranged from 14 to 30. The mean of the sample size is 21.

4.6 Chronology of the Studies

The studies were conducted between 2007 and 2016. Figure 6 shows the slope was steady during 2007 to 2009 and witnessed increases in 2010 while 2011 has no studies, the 2012 represents the increasing slope until 2016.

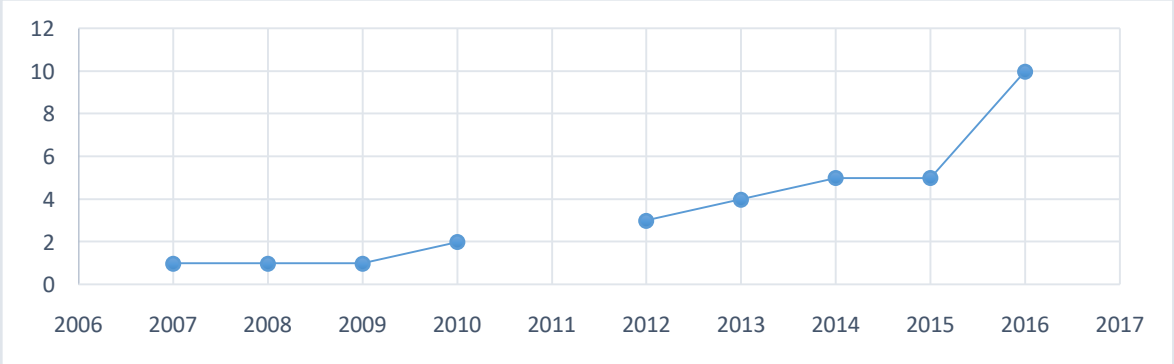

Figure 7: Chronology of Studies.

V. DISCUSSION

The findings of this study showed that the most important factors are those related to the TPB theory such as attitude and subjective norms. Recently, many researchers have pointed out the importance of using the TPB theory in the context of tax compliance (Abdul Hamid, 2014; Smart, 2013). Fairness is essential for tax compliance. Taxpayers who perceived that tax are fair are more willing to comply with tax (Jimenez and Iyer, 2016). Similarly, this study found that tax knowledge is also an important factor for tax compliance. Researchers agreed on the importance of tax knowledge for taxpayers to comply with tax law (Saad, 2014a; Savitri, 2015). The findings also indicate that trust is one of the important factors. Several studies pointed to the importance role of trust and its emerging use in management studies as well as in tax compliance studies (Alaarj et al., 2016, 2015; Gobena and Van Dijke, 2016; Jimenez and Iyer, 2016; Alaaraj et al., 2018).

In accordance with this finding, previous studies focused on the use of TPB in explaining the behavioural intention toward tax compliance. Fairness theory is also being used in the literature. Other theories were marginally used. Almost 50% of the studies did not use any theory and used the exploratory approach or experimental approach. Malaysia received the largest number of studies. This contradicts with the literature that says the majority of previous studies focused on developed countries. This study found that the number of studies in developing countries is increasing dramatically. This could be due to the importance of tax for the expenditure and survival of the governments in developing countries

and due to the need for fund after economic crisis in 2008 and 2012.

Majority of the studies are quantitative in nature. This could be because this paper is focusing on individual taxpayers and the easiest way to extract the data from these respondents is by using questionnaire. Again, the importance of tax compliance is seen in the number of studies. From 2012 to 2016, the number increased dramatically. This could be a reflection of the importance of tax compliance.

Overall, this study has identified the factors that affect the tax compliance. Decision makers can benefit of this study by focusing on these factors so that the tax compliance can be increased. For researchers, this study summed up the findings of previous studies so that it is easier to identify gaps and extend the findings of this study.

VI. LIMITATION AND FUTURE WORK

Some limitations are worthwhile to be mentioned. The number of reviewed studies was limited to 32 studies. To have broader view of the literature, future studies are suggested to expand the database of articles to increase the number so that the findings could be more generalizable. The findings are based on individual, corporate, and tax agent. The inclusion of tax agent and corporates is due to the lack of studies in individual taxpayers. This lead to the suggestion to extend the literature by conducting empirical studies on the individual taxpayers.

Most extracted studies were related to Malaysia and developed countries. Future works are recommended to conduct empirical studies on developing countries using the theory of TPB and fairness theory. The findings of this study need to be examined empirically. Thus, future work is recommended to add along with the factors of TPB, trust, complexity, fairness, moral intensity and religiosity because these factors belong to the behavioural approach of tax compliance and possibly able to explain the variation in the tax compliance by individual taxpayers.

CONCLUSION

This study was conducted to identify the factors that affect the tax compliance by individual taxpayers. The study also strived to provide the researchers with statistics related to the existing studies of tax compliance. A total of 32 articles were analyzed and frequency analysis was conducted to identify the factors, theories, countries, methodological approach, sample size, and chronology of studies. The findings indicate that attitude, subjective norms, fairness, tax knowledge, trust, tax complexity, moral intensity are among the most important factors. The theory of Planned Behaviour and Fairness theory are the most used theories in the literature of tax compliance. Malaysia received the largest share of studies followed by Austria. Studies in developing countries outperformed the studies in developed ones. Majority of the studies are quantitative followed by experimental and mix methods. Mean of sample size for quantitative studies was 268 while 21 for qualitative studies. The number of studies in tax compliance increased after 2012. The findings were discussed and limitations as well as future works were highlighted.

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