

**THE TENDENCY TOWARD TAX EVASION IN  
JORDAN**

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**Universiti Utara Malaysia**

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**THE TENDENCY TOWARD TAX EVASION IN  
JORDAN**

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By  
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## ABSTRACT

*The main purpose of this study is to examine the tendency of Jordanian taxpayers toward tax evasion by investigate the influence of the following variables on tax evasion: (Age, gender, marital status, education, level of income, source of income, corruption and bribery, tax rate, penalty rate, probability of detection, fairness of tax system and government, religion, and ethics). The data was collected through distribution of questionnaires to 212 respondents in Jordan and processed using statistical package for social science (SPSS) software for the purpose of this study.*

*By using Correlation and regression analysis, the findings show that there is a positive significant relationship between corruption and bribery, tax rate, penalty rate, probability of detection, fairness of tax system and government, religion, and ethics with tax evasion, whereas education and level of income significantly negative with tax evasion. No significance correlation but the relation was positive between marital status with tax evasion, while the other factors, age, gender, and source of income have no significance correlation but the relation was negative.*

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## ABBREVIATIONS

TE = Tax Evasion

GST = General Sales Tax

TCMP = Tax Compliance Measurement Program

IMD = the International Management Development

WEF = World Economic Forum

# CHAPTER ONE

## BACKGROUND OF THE STUDY

### 1.1 Introduction

The purpose of this study is to examine the tendency of Jordanian taxpayers toward tax evasion. Tax evasion is a worldwide phenomenon (Schneider and Enste, 2000). It may have harmful effects on economic efficiency (Eisenhauer, 2008), and may cause social welfare losses (Bayer and Sutter, 2009). Advanced as well as third world countries are facing trouble of tax evasion (Hindriks and Myles, 2008). In Jordan there is an acute tax evasion problem which reduces effectiveness of the government's operations (Malkawi and Haloush, 2008), and negatively affects the resources, economic performance and society moral principles, also as a third world country, Jordan suffers annually from a large deficit in a way that makes the government unable to achieve the reasonable social welfare<sup>1</sup>. The effect of this phenomenon is aggravated year after year in Jordan, which negatively affects the kingdom resources and economic performance, in addition to the infrastructures of society. According to European Neighborhood and Partnership Instrument (2007) one of Jordan's main economic weaknesses is its reliance on external grants to finance its fiscal deficit and its inefficient direct tax system. Therefore, this phenomenon must take place in the economic reform program, as part of Jordan moving forward economically, socially and politically.

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<sup>1</sup> Source: Alghad newspaper (16/8/2005), retrieved from <http://www.alghad.jo/?article=2032>.

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