DETERMINANTS OF TAX COMPLIANCE INTENTION AMONG SALARIED TAXPAYERS IN KLANG VALLEY

By

NORHASLINA BINTI DZULKEPELI

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(Date)

Nama Pelajar (Name of Student)	:	NORHASLINA BINTI DZULKEPELI (829352)
Tajuk Tesis / Disertasi *(Title of the Thesis / Dissertation)*	:	DETERMINANTS OF TAX COMPLIANCE INTENTION AMONG SALARIED TAXPAYERS IN KLANG VALLEY
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ABSTRACT

This study aimed to analyse the determinants of tax compliance among Malaysian salaried taxpayers in Klang Valley using the extended Theory of Planned Behaviour as a theoretical framework. Tax compliance in this study focused on voluntarily tax reporting in accurate and timely tax return filing. The objectives of the study were to determine the level and relationship of attitude, subjective norms, perceived behavioural control (PBC), tax knowledge and trust in the government towards tax compliance intention among salaried taxpayers in Klang Valley. The method of data collection used was online questionnaires. Descriptive analysis, reliability analysis, factor analysis, and multiple regression analysis were conducted using the data collected from 202 respondents chosen through random sampling. Through multiple regression analysis, the results showed that independent variables that significantly influenced the intention towards tax compliance were attitude, PBC, and trust in the government. The results also found that the tested independent variables explained 63.9% of the variation in tax compliance intention about tax reporting and filing among salaried taxpayers in Klang Valley.

Keywords : Theory of Planned Behaviour, tax compliance, tax knowledge, trust in the government, Klang Valley

ABSTRAK

Tujuan kajian ini adalah untuk menganalisis faktor pematuhan cukai dalam kalangan pembayar cukai bergaji di Malaysia, di Lembah Klang menggunakan lanjutan Teori Gelagat Terancang sebagai kerangka teori. Konteks pematuhan cukai dalam kajian ini adalah merujuk kepada pelaporan cukai secara sukarela dan tepat serta pemfailan penyata cukai pada masa yang ditetapkan. Objektif kajian adalah untuk menentukan tahap dan hubungan sikap, norma subjektif, dimensi kawalan tingkah laku, pengetahuan cukai dan kepercayaan kepada kerajaan terhadap niat pematuhan cukai dalam kalangan pembayar cukai bergaji di Lembah Klang. Kaedah pengumpulan data menggunakan kaedah soal selidik dalam talian. Analisis deskriptif, kebolehpercayaan, faktor dan regresi berganda telah dijalankan ke atas data yang dikumpul daripada 202 responden yang dipilih melalui persampelan rawak. Melalui analisis regresi berganda, hasil kajian menunjukkan bahawa pembolehubah bebas yang secara signifikan mempengaruhi niat terhadap pematuhan cukai ialah sikap, dimensi kawalan tingkah laku dan kepercayaan kepada pihak kerajaan. Hasil kajian juga mendapati pembolehubah bebas yang diuji mampu menjelaskan sebanyak 63.9% daripada variasi dalam niat pematuhan cukai tentang pelaporan dan pemfailan cukai dalam kalangan pembayar cukai bergaji di Lembah Klang.

Katakunci: Teori Gelagat Terancang, pematuhan cukai, pengetahuan cukai, kepercayaan kepada kerajaan, Lembah Klang

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ABBREVIATIONS

BE	Tax return form for salaried individual
DV	Dependent Variable
IRBM	Inland Revenue Board of Malaysia
IV	Independent Variable
KMO	Kaiser-Meyer-Olkin
MTD	Monthly Tax Deduction
OG	Other Group
PBC	Perceived Behavioural Control
SAS	Self-Assessment System
SG	Salary Group
SPSS	Statistical Package for Social Science
SD	Standard Deviation
TPB	Theory of Planned Behaviour
TRA	Theory of Reasoned Action

CHAPTER ONE : INTRODUCTION

1.1 Introduction

Tax compliance is the significant problem that every tax authority worldwide is now confronting with. Every country is facing the same dilemma when it comes to tax compliance issue and numerous measures were acquired by the authority to achieve a high tax compliance rate among its citizens (Nzotta, 2007). Since tax compliance is tied to the country's expanding or falling trend in income generation, arguments over it have never ceased. There have been a lot of research done in the topic of tax compliance, both in industrialised nations and emerging nations include New Zealand, Australia, United States, the United Kingdom, South Africa, India, Sri Lanka, Indonesia and Cambodia. Malaysia is not an exception when discussing such concerns with tax compliance. In Malaysia, many conceptual and quantitative surveys on how well people comply with tax obligations have been conducted in multiple areas and designs of research. It involves two groups of respondents; individuals and business in the tax compliance study.

Tax compliance may be described as the extent to which taxpayers adhere or are in violation with their government's tax rules (Marziana et. al., 2010). While Jackson & Milliron (1986) conclude tax compliance be stated by the declaration of any money received and tax amount paid subsequently accordance with regulations. This statement was agreed upon by Alm (1991). Similar definition is delivered by Singh (2001) of which the action of a person to file their tax return with accurate declaration of the income earned and thereafter made a tax payment in prompt time. There is a sufficient correlation among both tax compliance and national income, provided the changes in an individual's degree of tax compliance can impact national income as a

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APPENDIX A : SURVEY FORM

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY

QUESTIONNAIRE

DETERMINANTS OF TAX COMPLIANCE INTENTION AMONG SALARIED TAXPAYERS IN KLANG VALLEY

Dear participant,

This questionnaire is designed to study the determinants of tax compliance intention among salaried taxpayers in Klang Valley in the current situation.

This study addressed the tax compliance within the scope of the **voluntarily tax reporting in accurate and submission of tax return promptly**.

This study is conducted as partial fulfilment for my Master of Science (International Accounting). The information you provide for this study will be kept **STRICTLY CONFIDENTIAL** and for the academic purpose only.

Your input is highly valued. Thank you very much for your time and cooperation. Yours sincerely.

Norhaslina Binti Dzulkepeli
Candidate
Master of Science (International Accounting)
Universiti Utara Malaysia

SECTION A
DEMOGRAPHIC INFORMATION

Please tick (√) where appropriate.

1. Gender ☐ Male ☐ Female

2. Race ☐ Malay ☐ Chinese ☐ Indian ☐ Others

3. Age ☐ < 25 years ☐ 26-35 years ☐ 36-45 years ☐ 46-55 years ☐ > 56 years

4. Marital Status ☐ Single ☐ Married ☐ Others

5. Highest Level of Education ☐ PhD Degree ☐ Master Degree ☐ Bachelor Degree ☐ Others

6. Current position holds at company/office ☐ Technical ☐ Non-Technical

7. Place of stay ☐ Selangor ☐ Kuala Lumpur ☐ Putrajaya

8. IRB's Branch of Personal Income tax file

☐ Petaling Jaya ☐ Bangi ☐ Duta (Penggajian)

☐ Klang Bandar ☐ Wangsa Maju ☐ Kuala Lumpur

☐ Shah Alam ☐ Cheras ☐ Lain-lain

(Nyatakan)__________

9. Monthly Income (Total Gross)

☐ Up to RM 3,500 ☐ RM 6,501 – RM 8,000

☐ RM 3,501 – RM 5,000 ☐ RM 8,001 – RM 9,500

☐ RM 5,001 – RM 6,500 ☐ RM 9,501 and above

10. Job experience

- [ ] Less than 10 years
- [ ] 10 – 19 years
- [ ] More than 20 years

11. How many times have you (or your representative, such as tax consultant, spouse, etc.) filed an income tax return?

- [ ] Never
- [ ] Once
- [ ] 2 – 5 times
- [ ] More than 5 times

12. Have you attended any tax seminar (for free or paid) that organized by IRB or any agencies/institutional?

- [ ] Yes, I have
- [ ] Never

Please circle one answer in each line that best describes how you feel about the statements.

SECTION B
BELOW A NUMBER OF STATEMENTS THAT REFLECT COMPLIANCE BEHAVIOUR.

	STATEMENTS	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
	INTENTION:					
1.	I plan to report all my income.	1	2	3	4	5
2.	I would report my income fully, including any part time income	1	2	3	4	5
3.	I will make an effort to report all my income	1	2	3	4	5
4.	I would NOT attempt to cheat by omitting to report any income in my tax return form	1	2	3	4	5
	STATEMENTS	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
	ATTITUDE:	1	2	3	4	5
1.	I would feel guilty if I did **NOT** declare all my income	1	2	3	4	5
2.	I would feel pleased if I did declare all my incone	1	2	3	4	5
3.	I believe that is my responsibility to declare all my income	1	2	3	4	5
	STATEMENTS	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
	SUBJECTIVE NORM:					
1.	My spouse would think that I should declare all my income	1	2	3	4	5
2.	My spouse would support of my decision to declare my income to income tax	1	2	3	4	5
3.	My spouse would **NOT** encourage me to understate the income.	1	2	3	4	5
4.	My colleagues would think that I should declare all my income	1	2	3	4	5
5.	My colleagues would support of my decision to declare my income to income tax	1	2	3	4	5
6.	My colleagues would **NOT** encourage me to understate the income.	1	2	3	4	5

	STATEMENTS	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
	PERCEIVED BEHAVIOURAL CONTROL					
1.	For me, it is easy to declare all my income to income tax	1	2	3	4	5
2.	For me, the decision to report all my income is my own decision	1	2	3	4	5
3.	I am confident that I can submit the income tax form yearly	1	2	3	4	5
4.	It is possible for me to submit tax return form every year	1	2	3	4	5

	STATEMENTS	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
	TAX KNOWLEDGE					
1.	With my tax knowledge, I am aware that I need to declare all my income received in my tax return form	1	2	3	4	5
2.	With my tax knowledge, I understand the tax regulation relating to omission of income.	1	2	3	4	5
3.	With my tax knowledge, I would **NOT** omit to report all my income in my tax return form.	1	2	3	4	5
4.	With my tax knowledge, I am able to interpret tax regulations relating to omission of income.	1	2	3	4	5

	STATEMENTS	Strongly Disagree	Disagree	Not Sure	Agree	Strongly Agree
	TRUST IN GOVERNMENTS.					
1.	I trust in the government	1	2	3	4	5
2.	For me, the government is trustworthy	1	2	3	4	5
3.	The Government is concerned with the interests of all citizens	1	2	3	4	5
4.	The Government is working for citizen's benefit	1	2	3	4	5

Thank you for your kindly participation to complete this questionnaire.

Your assistance and attention in providing the above information is highly appreciated.

APPENDIX B : SPSS RESULT

RELIABILITY (PILOT TEST n = 38)

- Independent Variable : Attitude

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.939	.941	3

- Independent Variable : Subjective Norms

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.868	.887	6

- Independent Variable : Perceived Behavioral Control (PBC)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.927	.938	4

- Independent Variable : Tax Knowledge

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.885	.892	4

- Independent Variable : Trust in Government

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.980	.980	4

- Dependent Variable : Intention to comply

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.943	.945	4

FREQUENCIES

Statistics

		Gender	Race	Age	Marital status	Highest Level of Education	Current position holds at company/ office
N	Valid	202	202	202	202	202	202
	Missing	0	0	0	0	0	0

		Place of stay	Monthly Income (Total Gross)	Job Experience	Have you attended any tax seminar (for free or paid) that organized by IRB or any agencies/institutional?	SMEAN(Branch)
N	Valid	202	202	202	202	202
	Missing	0	0	0	0	0

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	75	37.1	37.1	37.1
	Female	127	62.9	62.9	100.0
	Total	202	100.0	100.0	

Race

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Malay	176	87.1	87.1	87.1
	Chinese	17	8.4	8.4	95.5
	Indian	3	1.5	1.5	97.0
	Others	6	3.0	3.0	100.0
	Total	202	100.0	100.0	

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<25 years	7	3.5	3.5	3.5
	26-35 years	40	19.8	19.8	23.3
	36-45 years	110	54.5	54.5	77.7
	46-55 years	36	17.8	17.8	95.5
	>56 years	9	4.5	4.5	100.0
	Total	202	100.0	100.0	

Marital status

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Single	36	17.8	17.8	17.8
	Married	162	80.2	80.2	98.0
	Others	4	2.0	2.0	100.0
	Total	202	100.0	100.0	

Highest Level of Education

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PhD Degree	7	3.5	3.5	3.5
	Master Degree	38	18.8	18.8	22.3
	Bachelor Degree	115	56.9	56.9	79.2
	Others	42	20.8	20.8	100.0
	Total	202	100.0	100.0	

Current position holds at company/office

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Technical staff	121	59.9	59.9	59.9
	Non-technical staff	81	40.1	40.1	100.0
	Total	202	100.0	100.0	

Place of stay

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Selangor	170	84.2	84.2	84.2
	Kuala Lumpur	29	14.4	14.4	98.5
	Putrajaya	3	1.5	1.5	100.0
	Total	202	100.0	100.0	

Monthly Income (Total Gross)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Up to RM3,500	25	12.4	12.4	12.4
	RM3,501 - RM5,000	17	8.4	8.4	20.8
	RM5,001 - RM6,500	15	7.4	7.4	28.2
	RM6,501 - RM8,000	23	11.4	11.4	39.6
	RM8,001 - RM9,500	26	12.9	12.9	52.5
	RM9,501 and above	96	47.5	47.5	100.0
	Total	202	100.0	100.0	

Job Experience

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<10 years	31	15.3	15.3	15.3
	10-19 years	120	59.4	59.4	74.8
	>20 years	51	25.2	25.2	100.0
	Total	202	100.0	100.0	

Have you attended any tax seminar (for free or paid) that organized by IRB or any agencies/institutional?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes, I have	108	53.5	53.5	53.5
	Never	94	46.5	46.5	100.0
	Total	202	100.0	100.0	

IRB's Branch of Personal Income tax file

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Petaling Jaya	10	5.0	5.0	5.0
	Klang	38	18.8	18.8	23.8
	Shah Alam	21	10.4	10.4	34.2
	Bangi	7	3.5	3.5	37.6
	Wangsa Maju	8	4.0	4.0	41.6
	Cheras	10	5.0	5.0	46.5
	Duta (Penggajian)	73	36.1	36.1	82.7
	Kuala Lumpur Bandar	13	6.4	6.4	89.1
	Others	22	10.9	10.9	100.0
	Total	202	100.0	100.0	

How many times have you (or your representative, such as tax consultant, spouse, etc.) filed an income tax return?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Never	18	8.9	8.9	8.9
	Once	15	7.4	7.4	16.3
	2-5 times	23	11.4	11.4	27.7
	More than 5 times	146	72.3	72.3	100.0
	Total	202	100.0	100.0	

RELIABILITY ANALYSIS (n=202)

- Independent Variable : Attitude

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.793	.819	3

- Independent Variable : Subjective Norms

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.838	.867	6

- Independent Variable : Perceived Behavioral Control (PBC)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.829	.846	4

- Independent Variable : Tax Knowledge

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.795	.834	4

- Independent Variable : Trust in Government

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.968	.968	4

- Dependent Variable : Intention to comply

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.883	.895	4

FACTOR AND DESCRIPTIVE ANALYSIS (n=202)

- Independent Variable : Attitude

Statistics

		ATTITUDE-I would feel guilty if I did NOT declare all my income	ATTITUDE-I would feel pleased if I did declare all my income	SMEAN (I believe that is my responsibility to declare all my income)
N	Valid	202	202	202
	Missing	0	0	0
Mean		4.50	4.63	4.734
Median		5.00	5.00	5.000
Mode		5	5	5.0
Std. Deviation		.871	.757	.5597
Variance		.759	.573	.313
Skewness		-2.106	-2.322	-2.037
Std. Error of Skewness		.171	.171	.171
Kurtosis		4.846	5.736	3.106
Std. Error of Kurtosis		.341	.341	.341
Range		4	4	2.0
Minimum		1	1	3.0
Maximum		5	5	5.0

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.679
Bartlett's Test of Sphericity	Approx. Chi-Square	236.485
	df	3
	Sig.	<.001

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.208	73.598	73.598	2.208	73.598	73.598
2	.533	17.758	91.356			
3	.259	8.644	100.000			

Extraction Method: Principal Component Analysis.

- Independent Variable : Subjective Norms

Statistics

		SMEAN(My spouse would think that I should declare all my income)	SMEAN (My spouse would support of my decision to declare my income to income tax)	SMEAN (My spouse would **NOT** encourage me to understate the income)	SMEAN (My colleagues would think that I should declare all my income)	SMEAN (My colleagues would support of my decision to declare my income to income tax)	SMEAN (My colleagues would **NOT** encourage me to understate the income.)
N	Valid	202	202	202	202	202	202
	Missing	0	0	0	0	0	0
Mean		4.482	4.577	4.001	4.446	4.459	3.920
Median		5.000	5.000	5.000	5.000	5.000	4.000
Mode		5.0	5.0	5.0	5.0	5.0	5.0
Std. Deviation		.8517	.6859	1.3026	.7955	.7652	1.3209
Variance		.725	.470	1.697	.633	.586	1.745
Skewness		-1.919	-1.587	-1.161	-1.348	-1.140	-1.040
Std. Error of Skewness		.171	.171	.171	.171	.171	.171
Kurtosis		3.735	1.768	.195	1.360	.137	-.047
Std. Error of Kurtosis		.341	.341	.341	.341	.341	.341
Range		4.0	3.0	4.0	4.0	3.0	4.0
Minimum		1.0	2.0	1.0	1.0	2.0	1.0
Maximum		5.0	5.0	5.0	5.0	5.0	5.0

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.671
Bartlett's Test of Sphericity	Approx. Chi-Square	884.380
	df	15
	Sig.	<.001

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings[a]
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total
1	3.674	61.228	61.228	3.674	61.228	61.228	3.437
2	1.245	20.753	81.982	1.245	20.753	81.982	2.401
3	.634	10.568	92.550				
4	.203	3.391	95.941				
5	.157	2.623	98.565				
6	.086	1.435	100.000				

Extraction Method: Principal Component Analysis.

a. When components are correlated, sums of squared loadings cannot be added to obtain a total variance.

- Independent Variable : Perveived Behavioral Control (PBC)

Statistics

		PBC-For me, it is easy to declare all my income to income tax	PBC-For me, the decision to report all my income is my own decision	SMEAN (I am confident that I can submit the income tax form yearly)	SMEAN (It is possible for me to submit tax return form every year)
N	Valid	202	202	202	202
	Missing	0	0	0	0
Mean		4.53	4.72	4.756	4.626
Median		5.00	5.00	5.000	5.000
Mode		5	5	5.0	5.0
Std. Deviation		.799	.600	.5601	.7823
Variance		.638	.361	.314	.612
Skewness		-1.800	-2.586	-2.570	-2.505
Std. Error of Skewness		.171	.171	.171	.171
Kurtosis		2.897	8.382	6.947	6.798
Std. Error of Kurtosis		.341	.341	.341	.341
Range		4	4	3.0	4.0
Minimum		1	1	2.0	1.0
Maximum		5	5	5.0	5.0

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.798
Bartlett's Test of Sphericity	Approx. Chi-Square	339.249
	df	6
	Sig.	<.001

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.740	68.508	68.508	2.740	68.508	68.508
2	.582	14.552	83.060			
3	.370	9.244	92.305			
4	.308	7.695	100.000			

Extraction Method: Principal Component Analysis.

- Independent Variable : Tax Knowledge

Statistics

		TAX KNOWLEDGE-With my tax knowledge, I am aware that I need to declare all my income received in my tax return form	SMEAN (With my tax knowledge, I understand the tax regulation relating to omission of income)	SMEAN (With my tax knowledge, I would NOT omit to report all my income in my tax return form)	SMEAN (With my tax knowledge, I am able to interpret tax regulations relating to omission of income)
N	Valid	202	202	202	202
	Missing	0	0	0	0
Mean		4.70	4.549	4.253	4.437
Median		5.00	5.000	5.000	5.000
Mode		5	5.0	5.0	5.0
Std. Deviation		.591	.7381	1.1762	.8270
Variance		.349	.545	1.383	.684
Skewness		-1.855	-1.820	-1.599	-1.610
Std. Error of Skewness		.171	.171	.171	.171
Kurtosis		2.286	3.543	1.582	2.652
Std. Error of Kurtosis		.341	.341	.341	.341
Range		2	4.0	4.0	4.0
Minimum		3	1.0	1.0	1.0
Maximum		5	5.0	5.0	5.0

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.734
Bartlett's Test of Sphericity	Approx. Chi-Square	339.643
	df	6
	Sig.	<.001

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.680	67.003	67.003	2.680	67.003	67.003
2	.654	16.343	83.347			
3	.420	10.494	93.841			
4	.246	6.159	100.000			

Extraction Method: Principal Component Analysis.

- Independent Variable : Trust in the government

Statistics

		TRUST IN GOVERNMENTS- I trust in the government	TRUST IN GOVERNMENTS-For me, the government is trustworthy	TRUST IN GOVERNMENTS-The Government is concerned with the interests of all citizens	TRUST IN GOVERNMENTS-The Government is working for citizen's benefit
N	Valid	202	202	202	202
	Missing	0	0	0	0
Mean		3.89	3.83	3.80	3.83
Median		4.00	4.00	4.00	4.00
Mode		5	5	5	5
Std. Deviation		1.047	1.032	1.057	1.081
Variance		1.096	1.066	1.118	1.169
Skewness		-.663	-.588	-.529	-.723
Std. Error of Skewness		.171	.171	.171	.171
Kurtosis		-.108	-.120	-.321	-.027
Std. Error of Kurtosis		.341	.341	.341	.341
Range		4	4	4	4
Minimum		1	1	1	1
Maximum		5	5	5	5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.846
Bartlett's Test of Sphericity	Approx. Chi-Square	1077.303
	df	6
	Sig.	<.001

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.653	91.329	91.329	3.653	91.329	91.329
2	.174	4.355	95.684			
3	.108	2.706	98.390			
4	.064	1.610	100.000			

Extraction Method: Principal Component Analysis.

- Dependent Variable : Intention to comply

Statistics

		SMEAN (I plan to report all my income)	INTENTION-I would report my income fully, including any part time income	SMEAN (I will make an effort to report all my income)	INTENTION-I would NOT attempt to cheat by omitting to report any income in my tax return form
N	Valid	202	202	202	202
	Missing	0	0	0	0
Mean		4.731	4.52	4.641	4.72
Median		5.000	5.00	5.000	5.00
Mode		5.0	5	5.0	5
Std. Deviation		.5591	.882	.6549	.551
Variance		.313	.778	.429	.303
Skewness		-2.198	-1.883	-1.824	-1.834
Std. Error of Skewness		.171	.171	.171	.171
Kurtosis		4.627	2.927	2.744	2.418
Std. Error of Kurtosis		.341	.341	.341	.341
Range		3.0	4	3.0	2
Minimum		2.0	1	2.0	3
Maximum		5.0	5	5.0	5

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.833
Bartlett's Test of Sphericity	Approx. Chi-Square	487.949
	df	6
	Sig.	<.001

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.046	76.138	76.138	3.046	76.138	76.138
2	.419	10.475	86.613			
3	.334	8.339	94.952			
4	.202	5.048	100.000			

Extraction Method: Principal Component Analysis.

NORMALITY TEST

- **Attitude**

Descriptives

			Statistic	Std. Error
ATTITUDE_TS	Mean		13.8580	.13145
	95% Confidence Interval for Mean	Lower Bound	13.5988	
		Upper Bound	14.1172	
	5% Trimmed Mean		14.0920	
	Median		15.0000	
	Variance		3.490	
	Std. Deviation		1.86820	
	Minimum		5.00	
	Maximum		15.00	
	Range		10.00	
	Interquartile Range		2.00	
	Skewness		-1.760	.171
	Kurtosis		2.909	.341

- **Subjective Norms**

Descriptives

			Statistic	Std. Error
SN_TS	Mean		25.8855	.30991
	95% Confidence Interval for Mean	Lower Bound	25.2744	
		Upper Bound	26.4965	
	5% Trimmed Mean		26.1665	
	Median		27.0000	
	Variance		19.400	
	Std. Deviation		4.40459	
	Minimum		15.00	
	Maximum		30.00	
	Range		15.00	
	Interquartile Range		8.00	
	Skewness		-.692	.171
	Kurtosis		-.744	.341

- **Perceived Behavioral Control (PBC)**

Descriptives

			Statistic	Std. Error
PBC_TS	Mean		18.6396	.15869
	95% Confidence Interval for Mean	Lower Bound	18.3266	
		Upper Bound	18.9525	
	5% Trimmed Mean		18.9323	
	Median		20.0000	
	Variance		5.087	
	Std. Deviation		2.25542	
	Minimum		9.00	
	Maximum		20.00	
	Range		11.00	
	Interquartile Range		2.00	
	Skewness		-1.735	.171
	Kurtosis		2.461	.341

- **Tax Knowledge**

Descriptives

			Statistic	Std. Error
TAXKNOW_TS	Mean		17.9429	.19060
	95% Confidence Interval for Mean	Lower Bound	17.5671	
		Upper Bound	18.3188	
	5% Trimmed Mean		18.1863	
	Median		20.0000	
	Variance		7.338	
	Std. Deviation		2.70887	
	Minimum		9.00	
	Maximum		20.00	
	Range		11.00	
	Interquartile Range		4.00	
	Skewness		-1.135	.171
	Kurtosis		.158	.341

- **Trust in Government**

Descriptives

			Statistic	Std. Error
TRUST_TS	Mean		15.3416	.28359
	95% Confidence Interval for Mean	Lower Bound	14.7824	
		Upper Bound	15.9008	
	5% Trimmed Mean		15.6062	
	Median		16.0000	
	Variance		16.246	
	Std. Deviation		4.03062	
	Minimum		4.00	
	Maximum		20.00	
	Range		16.00	
	Interquartile Range		8.00	
	Skewness		-.593	.171
	Kurtosis		-.156	.341

- **Intention to Comply**

Descriptives

			Statistic	Std. Error
INTENTION_TS	Mean		18.6097	.16344
	95% Confidence Interval for Mean	Lower Bound	18.2874	
		Upper Bound	18.9319	
	5% Trimmed Mean		18.8790	
	Median		20.0000	
	Variance		5.396	
	Std. Deviation		2.32295	
	Minimum		11.00	
	Maximum		20.00	
	Range		9.00	
	Interquartile Range		2.25	
	Skewness		-1.541	.171
	Kurtosis		1.192	.341

MULTIPLE REGRESSION ANALYSIS (n=202)

Dependent Variable : Intention to comply

Independent Variable : Attitude, Subjective norms, PBC, Tax knowledge and Trust in the government.

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	TRUST_TS, TAXKNOW_TS, ATTITUDE_TS, SN_TS, PBC_TS[b]	.	Enter

a. Dependent Variable: INTENTION_TS

b. All requested variables entered.

Model Summary

					Change Statistics				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.805[a]	.648	.639	1.39540	.648	72.205	5	196	<.001

a. Predictors: (Constant), TRUST_TS, TAXKNOW_TS, ATTITUDE_TS, SN_TS, PBC_TS

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	702.973	5	140.595	72.205	<.001[b]
	Residual	381.642	196	1.947		
	Total	1084.615	201			

a. Dependent Variable: INTENTION_TS

b. Predictors: (Constant), TRUST_TS, TAXKNOW_TS, ATTITUDE_TS, SN_TS, PBC_TS

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2.195	.891		2.464	.015
	ATTITUDE_TS	.568	.070	.457	8.081	<.001
	SN_TS	.016	.032	.031	.500	.618
	PBC_TS	.307	.066	.298	4.664	<.001
	TAXKNOW_TS	.090	.061	.105	1.494	.137
	TRUST_TS	.051	.027	.089	1.885	.061

a. Dependent Variable: INTENTION_TS