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**EXPLORING THE FACTORS INFLUENCING TAX
COMPLIANCE BEHAVIOUR IN KEDAH: INSIGHT
INTO INTERNAL AND EXTERNAL MOTIVATIONAL
FACTORS**

NUR AQILAH BINTI MUHAMMAD NOOR



**MASTER IN TAXATION
UNIVERSITI UTARA MALAYSIA
September 2025**

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BEHAVIOUR IN KEDAH: INSIGHT INTO INTERNAL AND EXTERNAL
MOTIVATIONAL FACTORS**

BY

NUR AQILAH BINTI MUHAMMAD NOOR



**Thesis Submitted To
Tunku Intan Safinaz School of Accountancy (TISSA-UUM),
Universiti Utara Malaysia
In Partial Fulfillment of the Requirement for the Master in Taxation**



Kolej Perniagaan
(College of Business)
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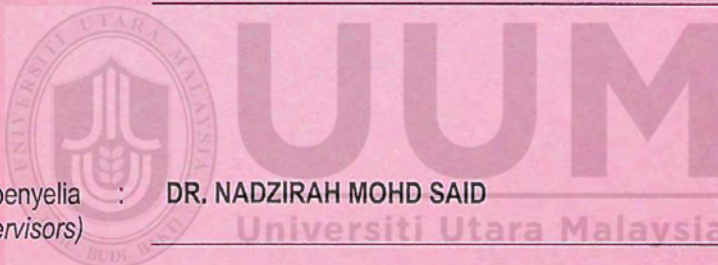
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Nama Pelajar
(Name of Student) : NUR AQILAH BINTI MUHAMMAD NOOR (833287)

Tajuk Tesis / Disertasi
(Title of the Thesis / Dissertation) : EXPLORING THE FACTORS INFLUENCING TAX COMPLIANCE
BEHAVIOUR IN KEDAH: INSIGHT INTO INTERNAL AND EXTERNAL
MOTIVATIONAL FACTORS

Program Pengajian
(Programme of Study) : M216 - MASTER IN TAXATION (MIT)

Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : DR. NADZIRAH MOHD SAID



A handwritten signature in black ink, appearing to be 'N. Said', written over a horizontal line.

Tandatangan

Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : ENCIK AMDAN MOHAMED

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Abstract

This study examines the influence of internal and external motivational factors on tax compliance behaviour among individual taxpayers in Kedah, Malaysia. Tax compliance is essential for sustaining national revenue, yet voluntary compliance remains a persistent challenge. The research focuses on five key factors: tax morale, perceived of fairness, tax knowledge, enforcement mechanisms, and peer pressure. By understanding these factors, the study aims to offer valuable insights for policymakers to design strategies that encourage higher compliance levels. A quantitative research design was adopted, and data were collected using a structured questionnaire distributed online via *Google Forms*. The target population comprised Malaysian citizens aged eighteen years and above, either salaried or self-employed, residing in Kedah. Purposive and snowball sampling methods were applied, resulting in eighty-one valid responses. Data were analysed using IBM SPSS Statistics version 29, involving descriptive statistics, reliability analysis, and multiple linear regression. The findings reveal that peer pressure is the strongest and most significant predictor of tax compliance behaviour, followed by perceived fairness, tax knowledge, tax morale, and enforcement mechanisms, all of which show positive and statistically significant relationships with compliance. These results suggest that both internal motivations such as ethical values and perceptions of fairness and external factors such as enforcement measures and social influence play complementary roles in shaping taxpayer behaviour. The study contributes to the literature by providing empirical evidence on tax compliance in the Malaysian context, particularly in Kedah, where local demographic and socio-economic conditions may differ from other regions. Practically, the findings can guide the Inland Revenue Board of Malaysia and policymakers in formulating targeted interventions to improve voluntary compliance. Future research should consider broader geographic coverage and additional behavioural factors to further enrich understanding of taxpayer motivations.

Keywords: Tax Compliance Behaviour, Tax Morale, Perceived Fairness, Tax Knowledge, Peer Pressure

Abstrak

Kajian ini meneliti pengaruh faktor motivasi dalaman dan luaran terhadap tingkah laku pematuhan cukai dalam kalangan pembayar cukai individu di Kedah, Malaysia. Pematuhan cukai adalah penting bagi mengekalkan hasil negara, namun pematuhan secara sukarela masih menjadi cabaran berterusan. Kajian ini memberi tumpuan kepada lima faktor utama iaitu moral cukai, persepsi keadilan, pengetahuan cukai, mekanisme penguatkuasaan dan tekanan rakan sebaya. Dengan memahami faktor-faktor ini, kajian ini bertujuan memberikan pandangan berguna kepada pembuat dasar untuk merangka strategi yang dapat menggalakkan tahap pematuhan yang lebih tinggi. Reka bentuk kajian adalah kuantitatif, dan data dikumpulkan menggunakan soal selidik berstruktur yang diedarkan secara talian melalui *Google Forms*. Populasi sasaran terdiri daripada warganegara Malaysia berumur lapan belas tahun ke atas, sama ada bekerja bergaji atau bekerja sendiri, yang menetap di Kedah. Kaedah pensampelan bertujuan dan rantaian digunakan, menghasilkan lapan puluh satu respons yang sah. Data dianalisis menggunakan *IBM SPSS Statistics* versi 29 yang merangkumi analisis statistik deskriptif, analisis kebolehpercayaan dan regresi linear berganda. Dapatan kajian menunjukkan bahawa tekanan rakan sebaya merupakan peramal yang paling kuat dan signifikan terhadap tingkah laku pematuhan cukai, diikuti oleh persepsi keadilan, pengetahuan cukai, moral cukai dan mekanisme penguatkuasaan, yang kesemuanya menunjukkan hubungan positif dan signifikan secara statistik dengan pematuhan. Keputusan ini mencadangkan bahawa motivasi dalaman seperti nilai etika dan persepsi terhadap keadilan dan motivasi luaran seperti langkah penguatkuasaan dan pengaruh sosial berperanan secara saling melengkapi dalam membentuk tingkah laku pembayar cukai. Kajian ini menyumbang kepada literasi dengan menyediakan bukti empirikal mengenai pematuhan cukai dalam konteks Malaysia, khususnya di Kedah yang mempunyai keadaan demografi dan sosioekonomi yang berbeza berbanding kawasan lain. Dari segi praktikal, dapatan ini dapat membantu Lembaga Hasil Dalam Negeri dan pembuat dasar dalam merangka intervensi yang disasarkan bagi meningkatkan pematuhan secara sukarela. Kajian masa hadapan disarankan melibatkan liputan geografi yang lebih luas dan faktor tingkah laku tambahan untuk memperkayakan lagi pemahaman tentang motivasi pembayar cukai.

Kata Kunci: Tingkah Laku Pematuhan Cukai, Moral Cukai, Persepsi Keadilan, Pengetahuan Cukai, Tekanan Rakan Sebaya

Acknowledgement

Alhamdulillah, all praises to Allah S.W.T. for granting me the strength, patience, and perseverance to complete this journey. This research would not have been possible without the unwavering support and encouragement from the incredible people around me.

My deepest appreciation goes to my supervisor, Dr. Nadzirah Binti Mohd Said for the continuous guidance, patience and wisdom have shaped every stage of this research. Your commitment and encouragement from beginning to end will always be remembered.

To my beloved parents, Muhammad Noor Bin Ibrahim and S.F.Norlyza Binti Salleh, your sacrifices, financial assistance, heartfelt prayers, and unconditional love have been my greatest source of strength. This achievement is just as much yours as it is mine.

To the love of my life, Azri Bin Abdullah, you have been by my side since the very beginning. Your constant motivation, emotional grounding, and financial support kept me going through every late night and rough patch. I am truly blessed to have you.

To my siblings, thank you for being my built-in support system. Your encouragement, and quiet belief in me carried me through more than you know.

To my dearest friends and colleagues from Por Ooi Group of Company and HBA Global Consultancy Sdn Bhd, your encouragement and kindness helped ease this path.

To all the respondents who participated in my survey, your cooperation made this study possible.

May this research offer meaningful insights to the field of taxation and serve the needs of tax authorities in Malaysia.

May Allah reward each of you abundantly. Ameen.

Table of Contents

Permission to Use	i
Abstract	ii
Abstrak	iii
Acknowledgement	iv
List of Tables	viii
List of Figures	x
List of Abbreviations	xi
CHAPTER 1	1
INTRODUCTION	1
1.1 Background of Study	1
1.2 Problem Statement	4
1.3 Research Questions	9
1.4 Research Objectives	10
1.5 Scope And Limitation of The Study.....	10
1.6 Definition of Key Terms	12
1.7 Organisation of The Thesis	13
CHAPTER TWO	15
LITERATURE REVIEW	15
2.1 Introduction.....	15
2.2 Economic Deterrence Theory	15
2.3 Tax Compliance Behaviour.....	17
2.4 Internal Motivational Factors.....	19
2.4.1 Tax Morale	20
2.4.2 Perceived of Fairness	21
2.4.3 Tax Knowledge	22
2.5 External Motivational Factors.....	23
2.5.1 Enforcement Mechanisms.....	23
2.5.2 Peer Pressure	24
CHAPTER THREE	26
METHODOLOGY	26
3.1 Research Framework.....	26
3.2 Hypothesis Development	27

3.3	Research Design.....	31
3.4	Operational Definition	31
3.5	Measurement Of Variables.....	325
3.6	Data Collection.....	36
3.7	Sampling	37
3.8	Data Collection Procedures.....	39
3.9	Techniques of Data Analysis.....	41
3.9.1	Descriptive Analysis.....	41
3.9.2	Reliability Analysis	42
3.9.3	Validity And Factor Analysis	42
3.9.4	Multiple Linear Regression Analysis.....	43
3.10	Summary of The Chapter	44
CHAPTER FOUR.....		46
RESULTS AND DISCUSSION.....		46
4.1	Introduction.....	46
4.2	Responses Rate	47
4.3	Accuracy of Data Entry.....	48
4.4	Demography of Respondents	49
4.4.1	Age of respondents.....	49
4.4.2	Gender Profile of Respondents	50
4.4.3	Race of Respondents	50
4.4.4	Annual Income Category	51
4.4.5	Method of Filing Income Tax Return.....	51
4.5	Reliability Analysis	52
4.6	Correlation Matrix Analysis.....	53
4.7	Factor Analysis.....	58
4.8	Descriptive Analysis.....	60
4.8.1	Tax Compliance Behaviour.....	61
4.8.2	Tax Morale	61
4.8.3	Perceived of Fairness	62
4.8.4	Tax Knowledge	63
4.8.5	Enforcement Measurement	63
4.8.6	Peer Pressure	64

4.9	Statistical Analysis	66
4.9.1	Normality Analysis	67
4.9.2	Pearson Correlation Analysis	69
4.9.3	Multiple Regression Analysis	71
4.10	Summary of The Chapter	73
CHAPTER FIVE.....		77
CONCLUSION AND RECOMMENDATION.....		77
5.1	Introduction.....	77
5.2	Summary of Study	77
5.3	Discussion of Research Objectives	80
5.3.1	Objective One.....	80
5.3.2	Objective Two	81
5.3.3	Objective Three	82
5.3.4	Objective Four.....	83
5.3.5	Objective Five	84
5.4	Theoretical Implications.....	84
5.5	Practical Implications.....	87
5.6	Recommendation For Future Research.....	88
5.7	Summary of The Chapter.....	90
REFERENCES.....		92
APPENDIX A		99
APPENDIX B		114

List of Tables

Table 1.1: <i>Growth in Individual Tax Collection and Registered Taxpayers (2016 – 2019)</i>	2
Table 1.2: <i>Indicators of Enforcement and Disclosure Activities (2016-2019)</i>	5
Table 3.1: <i>Measurement of Variables</i>	34
Table 4.1: <i>Age of Respondents</i>	49
Table 4.2: <i>Gender Profile of Respondents</i>	50
Table 4.3: <i>Race of Respondents</i>	50
Table 4.4: <i>Annual Income Category</i>	51
Table 4.5: <i>Method of Filing Income Tax Return</i>	51
Table 4.6: <i>Reliability Analysis</i>	52
Table 4.7: <i>Inter-Item Correlation Matrix (Tax Compliance Behaviour)</i>	54
Table 4.8: <i>Inter-Item Correlation Matrix (Tax Morale)</i>	55
Table 4.9: <i>Inter-Item Correlation Matrix (Perceived of Fairness)</i>	55
Table 4.10: <i>Inter-Item Correlation Matrix (Tax Knowledge)</i>	56
Table 4.11: <i>Inter-Item Correlation Matrix (Enforcement Mechanism)</i>	56
Table 4.12: <i>Inter-Item Correlation Matrix (Peer Pressure)</i>	57
Table 4.13: <i>Factor Analysis Results (n=81)</i>	58
Table 4.14: <i>Descriptive Statistics for Tax Compliance Behaviour</i>	61
Table 4.15: <i>Descriptive Statistics for Tax Morale</i>	61
Table 4.16: <i>Descriptive Statistics for Perceived of Fairness</i>	62
Table 4.17: <i>Descriptive Statistics for Tax Knowledge</i>	63
Table 4.18: <i>Descriptive Statistics for Enforcement Measurement</i>	63
Table 4.19: <i>Descriptive Statistics for Peer Pressure</i>	64
Table 4.20: <i>Descriptive Statistics for all variables</i>	674

Table 4.21: <i>Normality Analysis (n=77)</i>	67
Table 4.22: <i>Pearson Correlation Analysis (n=81)</i>	69
Table 4.53: <i>Model Summary of Multiple Regression Analysis</i>	71
Table 4.24: <i>Multiple Regression Analysis</i>	71
Table 4.25: <i>Hypotheses Results</i>	76



List of Figures

Figure 2.1: <i>Theory of Economic Deterrence Model</i>	17
Figure 3.1: <i>Theoretical Framework</i>	27



List of Abbreviations

DV	Dependent Variable
EDT	Economic Deterrence Theory
EFA	Exploratory Factor Analysis
EM	Enforcement Mechanism
GST	Goods and Services Tax
IBM SPSS	IBM Statistical Package for the Social Sciences
IRB	Inland Revenue Board
IRBM	Inland Revenue Board of Malaysia
KMO	Kaiser-Meyer-Olkin Measure of Sampling Adequacy
LHDN	<i>Lembaga Hasil Dalam Negeri</i>
MLR	Multiple Linear Regression
MTD	Monthly Tax Deduction
PF	Perception of Fairness
PKPS	<i>Program Khas Pengakuan Sukarela</i>
PP	Peer Pressure
SAS	Self-Assessment System
SD	Standard Deviation
SME	Small and Medium Enterprises
SPSS	Statistical Package for the Social Sciences
TCB	Tax Compliance Behaviour
TK	Tax Knowledge
TM	Tax Morale

CHAPTER 1

INTRODUCTION

1.1 Background of Study

Tax compliance represents a critical component of any nation's fiscal health and economic stability. It has become a main concern for most countries globally, including developed and developing countries, since taxation has become an important source of every government's revenue (Abu Hassan, Palil, Ramli, & Maelah, 2021). A country needs to secure adequate funding so that government development and infrastructure projects can be performed accordingly. This is essential to ensure the continuous growth of a country and the wellbeing of its citizens (Hartner et al. 2008).

Tax compliance is important because higher compliance means more tax revenue can be collected and results in more funds available for country development and social wellbeing (Mamun et al., 2014). Understanding the motivations behind taxpayer compliance is important, as compliance behaviour is influenced by both internal motivational factors, including moral obligation, tax knowledge, civic responsibility, as well as the external motivational factors such as fear of penalties, audit probability, and legal enforcement.

In Malaysia, the Inland Revenue Board (IRB) is in control of for administering and enforcing tax laws, and individual taxpayers constitute a significant portion of its tax base. The IRB formally approved the Self-Assessment System (SAS) to replace the Formal Assessment System for corporate taxpayers in 2001, followed by its introduction to enterprises, partnerships, cooperatives, and individuals in 2003 (Saipei & Kasipillai, 2013). Under SAS, taxpayers need to report the information honestly,

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APPENDIX A

Questionnaire



Dear Mr / Mrs / Ms,

Warm greetings from the researcher, Nur Aqilah Binti Muhammad Noor. I am a Master candidate at Universiti Utara Malaysia, currently conducting a research study entitled “Exploring the Factors Influencing Tax Compliance Behaviour Among Taxpayers From Kedah: Insights into Internal and External Motivational Factors.”

This study is a requirement for the partial fulfillment of my Master's program and is carried out under the supervision of academicians from the Tunku Puteri Intan Safinaz School of Accountancy (TISSA), Universiti Utara Malaysia.

The purpose of this study is to gain a deeper understanding of the internal and external motivational factors that influence tax compliance behaviour, especially among salaried and no-income taxpayers in Kedah.

This questionnaire consists of 45 questions and will take approximately 10-15 minutes to complete.

Your participation is voluntary and greatly appreciated. All responses will be treated with the strictest confidentiality and used solely for academic purposes.

This questionnaire is presented in both English and Bahasa Malaysia. Kindly answer all questions honestly and provide your response to each statement as promptly as possible.

Thank you in advance for your time, cooperation, and valuable input.

Best regards,
Nur Aqilah Binti Muhammad Noor
Master in Taxation
Universiti Utara Malaysia
+60174954814
nuraqilaaa99@gmail.com

SECTION A: DEMOGRAPHIC INFORMATION

Tick (✓) the most appropriate answer or fill in the required information where applicable.

1. Gender

<input type="checkbox"/>	Male
<input type="checkbox"/>	Female

2. Race

<input type="checkbox"/>	Malay
<input type="checkbox"/>	Chinese
<input type="checkbox"/>	Indian
<input type="checkbox"/>	Others

3. Age

<input type="checkbox"/>	18-24 years
<input type="checkbox"/>	25-34 years
<input type="checkbox"/>	35-44 years
<input type="checkbox"/>	45-54 years
<input type="checkbox"/>	55 years and above

4. Annual income

<input type="checkbox"/>	No income
<input type="checkbox"/>	Below RM30,000
<input type="checkbox"/>	RM30,001-RM60,000
<input type="checkbox"/>	RM60,001-RM90,000
<input type="checkbox"/>	RM90,001 and above

5. How do you file your income tax return?

(If you have never submitted an Income Tax Return Form, please select “Self”)

<input type="checkbox"/>	Self
<input type="checkbox"/>	Spouse
<input type="checkbox"/>	Licensed tax agent
<input type="checkbox"/>	Freelance accountant
<input type="checkbox"/>	Others

SECTION B: TAX COMPLIANCE BEHAVIOUR

This section contains statements related to your tax compliance behaviour that may influence your decision to comply with tax laws.

Please respond to each statement based on your level of agreement using the scale provided.

(1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree)

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
1.	I fully declare my principal income, including my part-time income	1	2	3	4
2.	I would not understate my chargeable income even if the amount is relatively small	1	2	3	4
3.	It is wrong for a taxpayer to hide any part of their earning in order to pay less income tax	1	2	3	4
4.	I wish to comply with tax laws even though my friends do not comply and they have never been penalised	1	2	3	4
5.	When obeying tax laws, I would consider the long-term effects on society	1	2	3	4

SECTION C: INTERNAL MOTIVATIONAL FACTOR

This section contains statements related to your tax compliance behaviour that may influence your decision to comply with tax laws.

Please respond to each statement based on your level of agreement using the scale provided.

(1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree)

1. Tax Morale

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
1.	I previously took part in tax awareness program	1	2	3	4
2.	I will join a tax awareness programme if it is organised by the government or LHDN	1	2	3	4
3.	I will comply with tax rules if I am exposed to tax awareness	1	2	3	4
4.	Paying tax is a responsibility of the people for the government to collect revenue to manage a country	1	2	3	4
5.	I would be willing to declare income more accurately and pay more tax if it would help my country	1	2	3	4

2. Perceived of Fairness

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
1.	I think the current tax rate is considered fair for every taxpayer	1	2	3	4
2.	Taxes charged are compatible with social services provided by the government.	1	2	3	4

3.	If tax rates are reduced, I believe more people would be encouraged to pay their taxes	1	2	3	4
4.	I pay taxes as required by law because the amount I pay matches the services provided by the government to society	1	2	3	4
5.	I think the level of tax knowledge among Malaysian taxpayers currently is high	1	2	3	4

3. Tax Knowledge

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
1.	With my tax knowledge, I understand the tax regulation relation to omission of income	1	2	3	4
2.	I know that individuals can be penalised and prosecuted for not complying with the Income Tax Act 1967	1	2	3	4
3.	I understand that I must obey by the deadline for the submission of tax return forms	1	2	3	4
4.	With my current tax knowledge, I can compute my own income tax	1	2	3	4
5.	I know how to declare income received from all sources to the tax authority correctly	1	2	3	4

SECTION D: EXTERNAL MOTIVATIONAL FACTOR

This section contains statements related to your tax compliance behaviour that may influence your decision to comply with tax laws.

Please respond to each statement based on your level of agreement using the scale provided.

(1 = Strongly Disagree, 2 = Disagree, 3 = Agree, 4 = Strongly Agree)

1. Enforcement Mechanism

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
1.	I am aware of the type and extent of penalties and risks that exists for omitting income in Malaysia	1	2	3	4
2.	It is likely that taxpayers who omit income will be discovered and penalised by LHDN.	1	2	3	4
3.	I believe surprise investigations by LHDN increase awareness about tax compliance	1	2	3	4
4.	I believe a stricter tax enforcement system can encourage taxpayers to comply with tax rules.	1	2	3	4
5.	I think imposing penalty helps to promote tax compliance	1	2	3	4

2. Peer Pressure

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
1.	My family and peers would not encourage me to understate income received during the year	1	2	3	4

2.	I would feel embarrassed if others found out I did not comply with tax laws.	1	2	3	4
3.	I wish to comply with tax laws even though my friends do not comply and have never been penalised	1	2	3	4
4.	Tax compliance is acceptable if the tax authority imposes any penalties for non-compliance	1	2	3	4
5.	I comply with tax obligations when the penalties are high.	1	2	3	4



Kaji Selidik



Kepada Tuan/Puan/Cik,

Salam sejahtera, saya Nur Aqilah Binti Muhammad Noor, pelajar Sarjana dalam bidang Percukaian di Universiti Utara Malaysia (UUM), sedang menjalankan satu kajian ilmiah bertajuk “Menelusuri Faktor-Faktor yang Mempengaruhi Tingkah Laku Pematuhan Cukai dalam Kalangan Pembayar Cukai di kawasan Kedah: Tinjauan terhadap Faktor Motivasi Dalaman dan Luaran.”

Kajian ini dijalankan sebagai sebahagian daripada keperluan untuk memenuhi syarat penganugerahan Ijazah Sarjana, di bawah penyeliaan pensyarah dari Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM).

Objektif utama kajian ini adalah untuk mengenal pasti dan memahami faktor-faktor motivasi dalaman dan luaran yang mempengaruhi tingkah laku pematuhan cukai, khususnya dalam kalangan pembayar cukai bergaji dan individu tanpa pendapatan tetap di negeri Kedah.

Soal selidik ini mengandungi 45 soalan dan dijangka mengambil masa kira-kira 10 hingga 15 minit untuk dilengkapkan.

Penyertaan Tuan/Puan/Cik adalah secara sukarela, dan segala maklumat serta maklum balas yang diberikan akan dirahsiakan sepenuhnya dan digunakan semata-mata untuk tujuan akademik.

Soal selidik ini disediakan dalam dwibahasa, iaitu Bahasa Melayu dan Bahasa Inggeris. Tuan/Puan/Cik adalah dimohon untuk memberikan jawapan yang jujur dan menjawab setiap soalan yang dikemukakan sebaik mungkin.

Segala kerjasama dan kesudian Tuan/Puan/Cik untuk melibatkan diri dalam kajian ini amatlah dihargai dan didahului dengan ucapan terima kasih.

Sekian, terima kasih.

Yang menjalankan kajian,

Nur Aqilah Binti Muhammad Noor
Master in Taxation
Universiti Utara Malaysia
+60174954814
nuraqilaaa99@gmail.com

BAHAGIAN A: MAKLUMAT DEMOGRAFI

Tandakan (✓) pada pilihan jawapan yang paling sesuai atau isikan maklumat yang diperlukan.

1. Jantina

<input type="checkbox"/>	Lelaki
<input type="checkbox"/>	Perempuan

2. Bangsa

<input type="checkbox"/>	Melayu
<input type="checkbox"/>	Cina
<input type="checkbox"/>	India
<input type="checkbox"/>	Lain-lain

3. Umur

<input type="checkbox"/>	18-24 tahun
<input type="checkbox"/>	25-34 tahun
<input type="checkbox"/>	35-44 tahun
<input type="checkbox"/>	45-54 tahun
<input type="checkbox"/>	55 tahun dan ke atas

4. Pendapatan tahunan

<input type="checkbox"/>	Tiada pendapatan
<input type="checkbox"/>	RM30,000 dan ke bawah
<input type="checkbox"/>	RM30,001-RM60,000
<input type="checkbox"/>	RM60,001-RM90,000
<input type="checkbox"/>	RM90,001 dan ke atas

5. Bagaimanakah anda mengemukakan borang cukai pendapatan anda?
(Sekiranya anda tidak pernah mengemukakan Borang Nyata Cukai Pendapatan, sila pilih "Sendiri")

<input type="checkbox"/>	Self
<input type="checkbox"/>	Spouse
<input type="checkbox"/>	Licensed tax agent
<input type="checkbox"/>	Freelance accountant
<input type="checkbox"/>	Others

BAHAGIAN B: TINGKAH LAKU PEMATUHAN CUKAI

Bahagian ini mengandungi pernyataan berkaitan tingkah laku pematuhan cukai anda yang mungkin mempengaruhi keputusan anda untuk mematuhi undang-undang cukai. Sila jawab setiap pernyataan berdasarkan tahap persetujuan anda menggunakan skala yang disediakan.

(1 = Sangat Tidak Setuju, 2 = Tidak Setuju, 3 = Setuju, 4 = Sangat Setuju)

Bil	Soalan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat setuju
1.	Saya mengisytiharkan semua pendapatan tetap dan pendapatan sampingan saya dengan lengkap.	1	2	3	4
2.	Saya tidak akan mengurangkan jumlah pendapatan kena cukai walaupun jumlahnya kecil.	1	2	3	4
3.	Adalah tidak wajar bagi pembayar cukai menyembunyikan sebahagian pendapatan untuk mengurangkan bayaran cukai.	1	2	3	4
4.	Saya berhasrat untuk mematuhi undang-undang cukai walaupun rakan-rakan saya tidak patuh dan tidak pernah dikenakan penalti.	1	2	3	4
5.	Apabila mematuhi undang-undang cukai, saya mengambil kira kesan jangka panjang terhadap masyarakat.	1	2	3	4

BAHAGIAN C: FAKTOR DALAMAN YANG MEMPENGARUHINYA

Bahagian ini mengandungi pernyataan berkaitan tingkah laku pematuhan cukai anda yang mungkin mempengaruhi keputusan anda untuk mematuhi undang-undang cukai. Sila jawab setiap pernyataan berdasarkan tahap persetujuan anda menggunakan skala yang disediakan.

(1 = Sangat Tidak Setuju, 2 = Tidak Setuju, 3 = Setuju, 4 = Sangat Setuju)

1. Sikap Terhadap Cukai

Bil	Soalan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat setuju
1.	Saya pernah menyertai program kesedaran cukai sebelum ini.	1	2	3	4
2.	Saya akan menyertai program kesedaran cukai sekiranya dianjurkan oleh pihak kerajaan atau LHDN.	1	2	3	4
3.	Saya akan mematuhi peraturan cukai sekiranya saya terdedah kepada program kesedaran cukai.	1	2	3	4
4.	Membayar cukai merupakan tanggungjawab rakyat bagi membolehkan kerajaan mengurus hasil negara.	1	2	3	4
5.	Saya bersedia untuk mengisytiharkan pendapatan dengan lebih tepat dan membayar lebih cukai sekiranya ia memberi manfaat kepada negara.	1	2	3	4

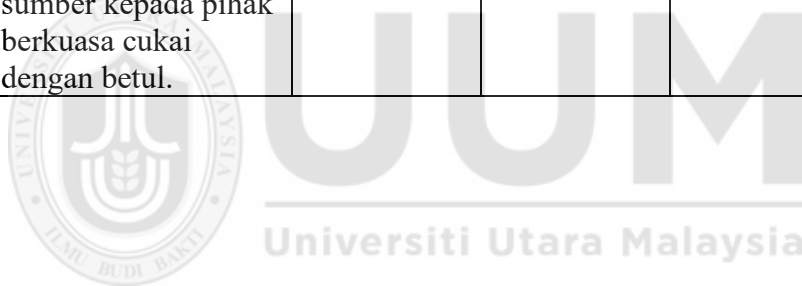
2. Persepsi Terhadap Keadilan

Bil	Soalan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat setuju
1.	Saya berpendapat kadar cukai semasa adalah adil kepada semua pembayar cukai.	1	2	3	4
2.	Cukai yang dikenakan adalah selaras dengan perkhidmatan awam yang disediakan oleh kerajaan.	1	2	3	4
3.	Sekiranya kadar cukai dikurangkan, saya percaya lebih ramai akan membayar cukai.	1	2	3	4
4.	Saya membayar cukai kerana jumlah yang dibayar adalah setimpal dengan perkhidmatan yang diberikan oleh kerajaan.	1	2	3	4
5.	Saya berpendapat tahap pengetahuan cukai dalam kalangan rakyat Malaysia adalah tinggi pada masa ini.	1	2	3	4

3. Pengetahuan Cukai

No.	Questions	Strongly Disagree	Disagree	Agree	Strongly Agree
1.	Dengan pengetahuan saya, saya memahami peraturan cukai berkaitan pengisytiharan pendapatan.	1	2	3	4

2.	Saya tahu individu boleh dikenakan penalti dan didakwa sekiranya tidak mematuhi Akta Cukai Pendapatan 1967.	1	2	3	4
3.	Saya faham bahawa saya perlu mematuhi tarikh akhir bagi penyerahan borang cukai.	1	2	3	4
4.	Dengan pengetahuan saya sekarang, saya mampu mengira cukai pendapatan sendiri.	1	2	3	4
5.	Saya tahu cara mengisytiharkan semua pendapatan daripada pelbagai sumber kepada pihak berkuasa cukai dengan betul.	1	2	3	4



BAHAGIAN D: FAKTOR LUARAN YANG MEMPENGARUHINYA

Bahagian ini mengandungi pernyataan berkaitan tingkah laku pematuhan cukai anda yang mungkin mempengaruhi 112 keputusan anda untuk mematuhi undang-undang cukai.

Sila jawab setiap pernyataan berdasarkan tahap persetujuan anda menggunakan skala yang disediakan.

(1 = Sangat Tidak Setuju, 2 = Tidak Setuju, 3 = Setuju, 4 = Sangat Setuju)

1. Mekanisma Penguatkuasaan

Bil	Soalan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat setuju
1.	Saya mengetahui jenis dan tahap penalti serta risiko yang wujud jika tidak mengisytiharkan pendapatan di Malaysia.	1	2	3	4
2.	Saya percaya pembayar cukai yang tidak mengisytiharkan pendapatan akan dikesan dan dikenakan tindakan oleh pihak LHDN.	1	2	3	4
3.	Saya percaya siasatan mengejut oleh pihak LHDN dapat meningkatkan kesedaran pematuhan cukai.	1	2	3	4
4.	Saya percaya penguatkuasaan cukai yang lebih tegas boleh menggalakkan pematuhan dalam kalangan pembayar cukai.	1	2	3	4

5.	Saya berpendapat bahawa pengenaan penalti dapat membantu meningkatkan tahap pematuhan cukai.	1	2	3	4
----	--	---	---	---	---

2. Tekanan Rakan Sebaya

Bil	Soalan	Sangat Tidak Setuju	Tidak Setuju	Setuju	Sangat setuju
1.	Keluarga dan rakan-rakan saya tidak menggalakkan saya untuk mengurangkan pengisytiharan pendapatan dalam penyata cukai.	1	2	3	4
2.	Saya akan berasa malu sekiranya orang lain mengetahui saya tidak mematuhi undang-undang cukai.	1	2	3	4
3.	Saya ingin mematuhi undang-undang cukai walaupun rakan-rakan saya tidak patuh dan tidak dikenakan penalti.	1	2	3	4
4.	Pematuhan cukai dianggap wajar sekiranya pihak berkuasa mengenakan penalti ke atas ketidakpatuhan.	1	2	3	4
5.	Saya lebih cenderung mematuhi peraturan cukai apabila kadar penalti adalah tinggi.	1	2	3	4

APPENDIX B
Reliability Analysis

Scale: Tax Compliance Behaviour

Case Processing Summary

		N	%
Cases	Valid	80	98.8
	Excluded ^a	1	1.2
	Total	81	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.781	.809	5

Item Statistics

	Mean	Std. Deviation	N
DV_Q1	1.19	.677	80
DV_Q2	1.31	.851	80
DV_Q3	1.30	.818	80
DV_Q4	1.14	.611	80
DV_Q5	1.10	.518	80

Inter-Item Correlation Matrix

	DV_Q1	DV_Q2	DV_Q3	DV_Q4	DV_Q5
DV_Q1	1.000	.293	.400	.488	0.596
DV_Q2	.293	1.000	.264	.355	0.445
DV_Q3	.400	.264	1.000	.601	0.466
DV_Q4	.488	.355	.601	1.000	0.676
DV_Q5	.596	.445	.466	.676	1.000

Reliability Analysis

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
DV_Q1	4.85	4.585	.552	.378	.742
DV_Q2	4.72	4.455	.408	.205	.804
DV_Q3	4.74	4.171	.541	.378	.750
DV_Q4	4.90	4.471	.697	.565	.701
DV_Q5	4.94	4.743	.724	.581	.708

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
6.04	6.644	2.578	5

Scale: Tax Morale

Case Processing Summary

		N	%
Cases	Valid	81	100.0
	Excluded ^a	0	.0
	Total	81	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.721	.773	5

Item Statistics

	Mean	Std. Deviation	N
IV1_Q1	1.95	1.161	81
IV1_Q2	1.28	.778	81
IV1_Q3	1.15	.594	81
IV1_Q4	1.12	.556	81
IV1_Q5	1.30	.766	81

Reliability Analysis

Inter-Item Correlation Matrix

	IV1_Q1	IV1_Q2	IV1_Q3	IV1_Q4	IV1_Q5
IV1_Q1	1.000	.389	.373	.242	.214
IV1_Q2	.389	1.000	.530	.351	.256
IV1_Q3	.373	.530	1.000	.625	.397
IV1_Q4	.242	.351	.625	1.000	.676
IV1_Q5	.214	.256	.397	.676	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
IV1_Q1	4.85	4.303	.397	.195	.759
IV1_Q2	5.52	5.153	.510	.324	.662
IV1_Q3	5.65	5.429	.643	.519	.634
IV1_Q4	5.68	5.646	.607	.609	.650
IV1_Q5	5.51	5.353	.458	.463	.682

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
6.80	7.560	2.750	5

Scale: Perceived of Fairness

Case Processing Summary

		N	%
Cases	Valid	80	98.8
	Excluded ^a	1	1.2
	Total	81	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.852	.842	5

Reliability Analysis

Item Statistics

	Mean	Std. Deviation	N
IV2_Q1	1.69	1.086	80
IV2_Q2	1.70	1.072	80
IV2_Q3	1.21	.706	80
IV2_Q4	1.68	1.065	80
IV2_Q5	2.01	1.164	80

Inter-Item Correlation Matrix

	IV2_Q1	IV2_Q2	IV2_Q3	IV2_Q4	IV2_Q5
IV2_Q1	1.000	.799	.170	.677	.584
IV2_Q2	.799	1.000	.303	.612	.592
IV2_Q3	.170	.303	1.000	.346	.351
IV2_Q4	.677	.612	.346	1.000	.718
IV2_Q5	.584	.592	.351	.718	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
IV2_Q1	6.60	10.344	.739	.712	.800
IV2_Q2	6.59	10.347	.753	.678	.796
IV2_Q3	7.07	14.374	.339	.195	.887
IV2_Q4	6.61	10.291	.771	.630	.792
IV2_Q5	6.28	10.025	.721	.561	.806

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
8.29	16.688	4.085	5

Scale: Tax Knowledge

Case Processing Summary

		N	%
Cases	Valid	81	100.0
	Excluded ^a	0	.0
	Total	81	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Analysis

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.817	.842	5

Item Statistics

	Mean	Std. Deviation	N
IV3_Q1	1.25	.716	81
IV3_Q2	1.14	.542	81
IV3_Q3	1.06	.398	81
IV3_Q4	1.46	.909	81
IV3_Q5	1.37	.828	81

Inter-Item Correlation Matrix

	IV3_Q1	IV3_Q2	IV3_Q3	IV3_Q4	IV3_Q5
IV3_Q1	1.000	.589	.515	.420	.455
IV3_Q2	.589	1.000	.713	.507	.471
IV3_Q3	.515	.713	1.000	.370	.422
IV3_Q4	.420	.507	.370	1.000	.702
IV3_Q5	.455	.471	.422	.702	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
IV3_Q1	5.02	4.799	.585	.400	.787
IV3_Q2	5.14	5.169	.685	.614	.770
IV3_Q3	5.21	5.843	.597	.532	.804
IV3_Q4	4.81	3.953	.656	.538	.776
IV3_Q5	4.90	4.165	.680	.536	.760

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
6.27	7.150	2.674	5

Reliability Analysis

Scale: Enforcement Mechanism

Case Processing Summary

		N	%
Cases	Valid	80	98.8
	Excluded ^a	1	1.2
	Total	81	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.767	.780	5

Item Statistics

	Mean	Std. Deviation	N
IV4_Q1	1.30	.770	80
IV4_Q2	1.19	.618	80
IV4_Q3	1.15	.597	80
IV4_Q4	1.11	.503	80
IV4_Q5	1.20	.664	80

Inter-Item Correlation Matrix

	IV4_Q1	IV4_Q2	IV4_Q3	IV4_Q4	IV4_Q5
IV4_Q1	1.000	.333	.506	.468	.203
IV4_Q2	.333	1.000	.368	.461	.432
IV4_Q3	.506	.368	1.000	.491	.466
IV4_Q4	.468	.461	.491	1.000	.425
IV4_Q5	.203	.432	.466	.425	1.000

Reliability Analysis

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
IV4_Q1	4.65	3.294	.484	.342	.753
IV4_Q2	4.76	3.626	.522	.299	.729
IV4_Q3	4.80	3.478	.629	.420	.694
IV4_Q4	4.84	3.758	.629	.397	.705
IV4_Q5	4.75	3.582	.484	.331	.744

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
5.95	5.238	2.289	5

Scale: Peer Pressure

Case Processing Summary

		N	%
Cases	Valid	79	97.5
	Excluded ^a	2	2.5
	Total	81	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.814	.841	5

Item Statistics

	Mean	Std. Deviation	N
IV5_Q1	1.66	1.061	79
IV5_Q2	1.35	.817	79
IV5_Q3	1.15	.601	79
IV5_Q4	1.18	.636	79
IV5_Q5	1.39	.869	79

Reliability Analysis

Inter-Item Correlation Matrix

	IV5_Q1	IV5_Q2	IV5_Q3	IV5_Q4	IV5_Q5
IV5_Q1	1.000	.526	.364	.319	.384
IV5_Q2	.526	1.000	.672	.519	.452
IV5_Q3	.364	.672	1.000	.667	.523
IV5_Q4	.319	.519	.667	1.000	.708
IV5_Q5	.384	.452	.523	.708	1.000

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
IV5_Q1	5.08	5.866	.489	.308	.836
IV5_Q2	5.38	6.085	.683	.547	.754
IV5_Q3	5.58	6.964	.687	.591	.768
IV5_Q4	5.56	6.840	.680	.625	.766
IV5_Q5	5.34	6.074	.625	.531	.772

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
6.73	9.505	3.083	5

Factor Analysis

Scale: Tax Compliance Behaviour

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.785
Bartlett's Test of Sphericity	Approx. Chi-Square	135.596
	df	10
	Sig.	<.001

Communalities

	Initial	Extraction
DV_Q1	1.000	.548
DV_Q2	1.000	.340
DV_Q3	1.000	.527
DV_Q4	1.000	.717
DV_Q5	1.000	.740

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.873	57.458	57.458	2.873	57.458	57.458
2	.784	15.673	73.130			
3	.634	12.687	85.817			
4	.437	8.734	94.551			
5	.272	5.449	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
DV_Q1	.741
DV_Q2	.583
DV_Q3	.726
DV_Q4	.847
DV_Q5	.860

Extraction Method: Principal Component Analysis.^a

a. 1 components extracted.

Factor Analysis

Scale: Tax Morale

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.694
Bartlett's Test of Sphericity	Approx. Chi-Square	128.456
	df	10
	Sig.	<.001

Communalities

	Initial	Extraction
IV1_Q1	1.000	.313
IV1_Q2	1.000	.464
IV1_Q3	1.000	.684
IV1_Q4	1.000	.687
IV1_Q5	1.000	.509

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.657	53.145	53.145	2.657	53.145	53.145
2	.997	19.942	73.087			
3	.642	12.849	85.936			
4	.460	9.190	95.126			
5	.244	4.874	100.000			

Extraction Method: Principal Component Analysis.

Component Matrixa

Component Matrix^a

	Component 1
IV1_Q1	.559
IV1_Q2	.681
IV1_Q3	.827
IV1_Q4	.829
IV1_Q5	.713

Extraction Method: Principal Component Analysis.^a

a. 1 components extracted.

Factor Analysis

Scale: Perceived of Fairness

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.755
Bartlett's Test of Sphericity	Approx. Chi-Square	204.987
	df	10
	Sig.	<.001

Communalities

	Initial	Extraction
IV2_Q1	1.000	.736
IV2_Q2	1.000	.743
IV2_Q3	1.000	.217
IV2_Q4	1.000	.756
IV2_Q5	1.000	.700

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.151	63.016	63.016	3.151	63.016	63.016
2	.892	17.850	80.866			
3	.498	9.964	90.831			
4	.289	5.783	96.614			
5	.169	3.386	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
IV2_Q1	.858
IV2_Q2	.862
IV2_Q3	.465
IV2_Q4	.870
IV2_Q5	.836

Extraction Method: Principal Component Analysis.^a

a. 1 components extracted.

Factor Analysis

Scale: Tax Knowledge

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.756
Bartlett's Test of Sphericity	Approx. Chi-Square	175.286
	df	10
	Sig.	<.001

Communalities

	Initial	Extraction
IV3_Q1	1.000	.574
IV3_Q2	1.000	.714
IV3_Q3	1.000	.600
IV3_Q4	1.000	.581
IV3_Q5	1.000	.601

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.070	61.404	61.404	3.070	61.404	61.404
2	.859	17.183	78.586			
3	.502	10.037	88.624			
4	.331	6.626	95.250			
5	.238	4.750	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
IV3_Q1	.758
IV3_Q2	.845
IV3_Q3	.774
IV3_Q4	.762
IV3_Q5	.775

Extraction Method: Principal Component Analysis.^a

a. 1 components extracted.

Factor Analysis

Scale: Enforcement Mechanism

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.763
Bartlett's Test of Sphericity	Approx. Chi-Square	102.774
	df	10
	Sig.	<.001

Communalities

	Initial	Extraction
IV4_Q1	1.000	.466
IV4_Q2	1.000	.495
IV4_Q3	1.000	.617
IV4_Q4	1.000	.624
IV4_Q5	1.000	.469

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.671	53.411	53.411	2.671	53.411	53.411
2	.830	16.599	70.010			
3	.627	12.544	82.555			
4	.486	9.725	92.279			
5	.386	7.721	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
IV4_Q1	.683
IV4_Q2	.704
IV4_Q3	.785
IV4_Q4	.790
IV4_Q5	.685

Extraction Method: Principal Component Analysis.^a

a. 1 components extracted.

Factor Analysis

Scale: Peer Pressure

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.758
Bartlett's Test of Sphericity	Approx. Chi-Square	172.991
	df	10
	Sig.	<.001

Communalities

	Initial	Extraction
IV5_Q1	1.000	.393
IV5_Q2	1.000	.658
IV5_Q3	1.000	.704
IV5_Q4	1.000	.701
IV5_Q5	1.000	.622

Extraction Method: Principal Component Analysis.

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.078	61.557	61.557	3.078	61.557	61.557
2	.807	16.145	77.702			
3	.584	11.675	89.377			
4	.294	5.875	95.252			
5	.237	4.748	100.000			

Extraction Method: Principal Component Analysis.

Component Matrix^a

	Component 1
IV5_Q1	.627
IV5_Q2	.811
IV5_Q3	.839
IV5_Q4	.837
IV5_Q5	.789

Extraction Method: Principal Component Analysis.^a

a. 1 components extracted.

Normality Analysis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
Tax Compliance Behaviour	80	5.00	20.00	6.0375	2.57762
Tax Morale	81	5.00	20.00	6.8025	2.74964
Perceived of Fairness	80	5.00	20.00	8.2875	4.08515
Tax Knowledge	81	5.00	20.00	6.2716	2.67401
Enforcement Mechanism	80	5.00	20.00	5.9500	2.28866
Peer Pressure	79	5.00	20.00	6.7342	3.08308
Valid N (listwise)	77				

	Skewness		Kurtosis	
	Statistic	Std. Error	Statistic	Std. Error
Tax Compliance Behaviour	4.247	.269	20.681	.532
Tax Morale	2.712	.267	9.869	.529
Perceived of Fairness	1.073	.269	.211	.532
Tax Knowledge	2.786	.267	9.242	.529
Enforcement Mechanism	4.040	.269	20.156	.532
Peer Pressure	2.613	.271	7.916	.535

Normality Analysis

Correlations

		Tax Compliance Behaviour	Tax Morale	Perceived of Fairness
Tax Compliance Behaviour	Pearson Correlation	1	.685**	.462**
	Sig. (1-tailed)		<.001	<.001
	N	80	80	79
Tax Morale	Pearson Correlation	.685**	1	.501**
	Sig. (1-tailed)	<.001		<.001
	N	80	81	80
Perceived of Fairness	Pearson Correlation	.462**	.501**	1
	Sig. (1-tailed)	<.001	<.001	
	N	79	80	80
Tax Knowledge	Pearson Correlation	.388**	.460**	.236*
	Sig. (1-tailed)	<.001	<.001	.018
	N	80	81	80
Enforcement Mechanism	Pearson Correlation	.437**	.569**	.404**
	Sig. (1-tailed)	<.001	<.001	<.001
	N	79	80	79
Peer Pressure	Pearson Correlation	.685**	.687**	.387**
	Sig. (1-tailed)	<.001	<.001	<.001
	N	78	79	78

Universiti Utara Malaysia

		Tax Knowledge	Enforcement Mechanisms	Peer Pressure
Tax Compliance Behaviour	Pearson Correlation	.388**	.437**	.685**
	Sig. (1-tailed)	<.001	<.001	<.001
	N	80	79	78
Tax Morale	Pearson Correlation	.460**	.569**	.687**
	Sig. (1-tailed)	<.001	<.001	<.001
	N	81	80	79
Perceived of Fairness	Pearson Correlation	.236*	.404**	.387**
	Sig. (1-tailed)	.018	<.001	<.001
	N	80	79	78
Tax Knowledge	Pearson Correlation	1	.689**	.384**
	Sig. (1-tailed)		<.001	<.001
	N	81	80	79

Normality Analysis

Correlations (Continue)

		Tax Knowledge	Enforcement Mechanisms	Peer Pressure
Enforcement Mechanism	Pearson Correlation	.689**	1	.407**
	Sig. (1-tailed)	<.001		<.001
	N	80	80	79
Peer Pressure	Pearson Correlation	.384**	.407**	1
	Sig. (1-tailed)			
	N			

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.754 ^a	.568	.538	1.78158

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.735	.653		1.126	.264
	Tax Morale	.297	.117	.317	2.540	.013
	Perceived of Fairness	.087	.059	.137	1.476	.144
	Tax Knowledge	.055	.106	.057	.521	.604
	Enforcement Mechanism	.001	.135	.001	.007	.995
	Peer Pressure	.328	.092	.389	3.562	<.001

a. Dependent Variable: Tax Compliance Behaviour