

Factors Influencing Individual Taxpayer Compliance Behaviour

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Factors Influencing Individual Taxpayer Compliance

Factors Influencing Individual Taxpayer Compliance Behaviour

The first volume to reveal the views and experiences of individual tax evaders Provides an extensive review of the international tax compliance literature Adopts a mixed research methodology enhancing the validity and reliability of the ...

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Factors Influencing Individual Taxpayer Compliance ...

The first of these is tax morals (ethics) which relate to taxpayer's beliefs and norms in relation to their tax obligations. Second is the compliance variable of equity and fairness, which ...

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Understanding Taxpayer Compliance Behavior While the tax gap reflects the extent of taxpayer noncompliance, it is also important to understand why taxpayers are compliant or noncompliant. This section contains papers that seek to provide insights into taxpayer behavior through:

IRS - Understanding Taxpayer Compliance Behavior ...

Read "Factors Influencing Individual Taxpayer Compliance Behaviour" by Ken Devos available from Rakuten Kobo. This volume provides a comprehensive analysis of why taxpayers behave the way they do. It reveals the motivations for wh...

Factors Influencing Individual Taxpayer Compliance ...

TY - BOOK. T1 - Factors Influencing Individual Taxpayer Compliance Behaviour. AU - Devos, Ken Neil Harry. PY - 2014. Y1 - 2014. U2 - 10.1007/978-94-007-7476-6

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The Influencing Factors of Taxpayer Compliance: Risk Preferences as A Moderating Variable, International Journal of Academic Research in Accounting, ... the belief that the target behavior is below control of individual consciousness. According to Ajzen (1991), individual behavior is influenced by individual's intention (behavioral intention ...

The Influencing Factors of Taxpayer Compliance: Risk ...

By Laura Basuki - factors influencing individual taxpayer compliance behaviour authors devos the book presents empirical evidence concerning taxpayer compliance behavior with particular attention being drawn to the moral values of taxpayers the perceived fairness of the tax system and the deterrent

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(Inglés) Pasta blanda - 23 agosto 2016 por Ken Devos (Autor)
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In the case of reporting compliance, all three equations are discussed concurrently. For convenience, the explanatory variables in Table 3 are grouped in the five major categories (Tax Policy, Burden/Opportunity, Enforcement, IRS Responsiveness, and Demographics/Economics) used in the discussion.

The Determinants of Individual Income Tax Compliance

The results indicated that, high tax rates and unfair tax system are the two most crucial factors associated with low compliance. Furthermore, insufficient tax auditing, little deterrent effects of...

(PDF) Factors Affecting Tax Attitudes and Tax Compliance

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The results showed that factors such as fairness of the tax system, penalty, tax rate, perceptions of government spending and compliance cost were found to be the determinant factors that affect taxpayer 's voluntary compliance.

o u r n a l o f Acco International Journal of Accounting ...

Corpus ID: 157450747. Factors influencing an individual's income tax compliance: a case of selected MSES in Kasarani Constituency. @inproceedings{Machogu2015FactorsIA, title={Factors influencing an individual's income tax compliance: a case of selected MSES in Kasarani Constituency.}, author={Phelister B Machogu}, year={2015} }

Factors influencing an individual's income tax compliance

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in factors that are correlated with tax compliance attitude in the four countries. An increase in the perception of individuals about the difficulty of evading taxes is found to increase the likelihood of tax compliant attitude in Kenya and South Africa. We also find evidence that

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Factors affecting tax compliant attitude in Africa ...

The purpose of the study was to examine the factors affecting voluntarily tax compliance in Kenya. Descriptive research design was used in this study. The target population in the study was the Landlords in Nairobi whose tax compliance were under review by Kenya Revenue Authority. A non-probabilistic sampling technique was employed to

FACTORS AFFECTING VOLUNTARY TAX COMPLIANCE ON RENTAL ...

In order to gain an in-depth understanding to the factors influencing individual taxpayers' compliance behaviour in Nigeria, this study proposes an extension to Fischer's model of tax compliance to incorporate perceived tax service quality, public governance quality, ethnic diversity as well as moderating effect of taxpayer's financial condition and risk preference.

Determinants of tax compliance behaviour: a proposed model ...

Many tax systems around the world, including the U.S. income tax system, rely on voluntary compliance of taxpayers. Therefore, factors that influence taxpayer compliance are of interest to the Internal Revenue Service (IRS), policymakers, academics, tax practitioners, and the general public.

Tax compliance in a social setting: The influence of ...

The study noted that there is no 'one model fits all' for explaining tax compliance behavior, and further concludes that individual tax compliance is influenced by both economic and non-economic factors.

Review of Models/Theories Explaining Tax Compliance ...

Psychology theories of tax compliance assume that psychological factors including moral and ethical concerns are also important to taxpayers and taxpayers may comply even where the risk of audit is low. Psychology theories de-emphasize audits and penalties and instead focus on changing individual attitudes towards tax system.

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Effect of Economic Factors on Tax Compliance in Kenya: A

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Taxpayer Advocate Service

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