



Trust in Government and Perceptions of Tax Compliance among Adolescents

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ABSTRACT

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The purpose of this paper is to examine the adolescents' views on trust in government and the connection to their expected tax attitudes. Most of the previous studies investigated the nature and effect of trust in governments among adults and the views of adolescents are being neglected in tax compliance study. Their views should also be considered particularly in the recent development where youngsters in Malaysia are proposed to be given opportunity to decide a government as early as 18 years old and this might consequently affect the country's tax attitudes pattern. Data was collected through paper-and-pencil questionnaires from 172 adolescents from several tuition centers in Klang Valley, to confirm that the factors that form trust in government and trust in government and perceptions of tax compliance among adolescents. The target group was adolescents between 13 to 19 years old. The findings of this study show that (1) there is a positive and statistically significant impact of fairness on trust in government, (2) there is no significant impact between transparent and trust in government, and (3) there is a positive and statistically significant impact of trust in government on perceptions of tax compliance among adolescents.

Keywords:

Trust in Government, Tax Compliance, Perceptions on tax compliance, Adolescents

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1. Introduction

Tax compliance is not a new problem and has always been a major issue for government worldwide. This can clearly be seen from various actions taken by the government and tax authority in most countries to address this issue [1-2]. The main reason is because taxation is a major source of income for most countries and is used to finance government spending such as national security, law and order maintenance, healthcare, education and training, disaster relief and infrastructure [3]. In Malaysia, 70% of the total government's fund comes from taxes that include direct or indirect taxes as shown in Table 1. Based on the table, direct taxes which come from companies and individual taxpayers appear to be the main contributor of the fund. Therefore, it is highly important for the government to have highly compliant taxpayers in ensuring the target revenue of the country can be achieved and hence, the planned development and programs for the people can be implemented. However, Pashev [4], McGee *et al.*, [5] and McGee [6] found that one of the reasons tax evasion occurred among taxpayers because there was a common feeling that they did not owe anything to

the government because the government did nothing for them. This probably indicates the shaky feeling of trust in government that might have a negative impact on their tax compliance attitudes.

Table 1

Sources of fund of Government, 2010 - 2015 (in RM million)

SOURCES OF FUND	2015	2014	2013	2012	2011	2010
1. Revenue	219,089	220,626	213,370	207,913	185,419	159,653
- Direct Taxes	111,770	126,743	120,523	116,937	102,242	79,008
- Indirect Taxes	27,012	37,462	35,430	34,706	32,643	30,507
- Other Receipts	80,307	56,421	57,417	56,270	50,534	50,138
2. Development Fund Receipts	1,030	1,713	2,157	2,608	866	816
3. Net Receipts of Other Trust Fund	-	-	-	-	-	-
Total Sources of Fund	220,119	222,339	215,527	210,521	186,285	160,469

(Source: Department of Statistics, Malaysia)

Note: Data is only available online until year 2015

Prior studies have shown that researchers are aware of the importance of trust in government issues in explaining tax compliance. Trust in government refers to the trust of citizens to the legal system as well as how they are satisfied with the public services provided [7-8]. Most economists in the previous studies have found that trust in government has a greater impact on the behavior of taxpayers [9-10]. The way tax system is being implemented by government, whether it is fair or not, has also been identified as one of the factors that affect tax compliance behavior [11-13]. Besides that, Torgler and Schneider [14] also found that taxpayers are more willing to comply with tax laws if the government is trustworthy. Prior studies have shown that people who trust their government are more likely to comply with laws and regulations [15]. However, it is also argued that the low levels of trust might also indicate that people are not aware of what the government has planned and carried out for them [16].

Most of the previous studies are more focused on adults or those who are experienced in paying taxes [17-19] despite the fact that understanding the view of younger generation is equally important. This is because they might have different perspectives as compared to the older generation [20]. Furthermore, there is no law stated in the Income Tax Act 1967 that only adults or certain age of a person is required to pay income tax [21]. In Malaysia for example, Inland Revenue Board of Malaysia (IRBM) only states that anyone who earns an annual income of RM34,000 (after EPF deduction) is required to register a tax file via IRBM website. According to the Income Tax Act 1967, underage children who earn within the taxable bracket are subjected to pay income tax, and their parents are responsible for declaring their earnings on their behalf. Therefore, the issue of age is not a factor that needs to be emphasized to ensure that they are eligible to pay taxes. Thus, this study will focus on how the adolescents' view trust in government and its impact on their perceptions on tax compliance.

2. Literature reviews

There is no standard definition for tax compliance [22]. Various terms and definitions have been created throughout the research. Tax compliance can be defined as reporting all income earned to the tax authorities at the stipulated time [23]. It also refers to the ability of taxpayers to comply with tax laws requiring them to file tax returns and pay taxes immediately [24], declare all income accurately for tax purposes and pay tax liabilities at a date as determined by the relevant tax or tax authorities [25] and the willingness of persons, corporate and other taxable group to comply with tax laws without using force tools [26]. Tax compliances also refers to as the degree to which a taxpayer

complies (or fails to comply) with the tax rules of the country [27]. It also can be defined as conforming to the legal tax reporting requirements [28]. All definitions given in the previous study have the similar meaning, namely, that individuals adhere to the tax rules that require them to declare and report their income voluntarily or forcibly, within a certain period of time.

Behavioral tax compliance is driven by individual attitudes either towards obedience or disobedience. The behavior of a person in adhering to a matter is encouraged by attitude. Attitude is defined as a mental position associated with or feeling or emotionally against facts or circumstances [29]. It is also referred to something that created by a natural motivation to respond to something [30] or a person's belief in what he holds that affects his actions [31]. In tax perceptions, tax attitude can be defined as an evaluation of ideas, objects or people, and the taxpayer's attitude may lead to two from which are a positive view of tax compliance behavior as well as a negative view of tax compliance behavior. Positive results refer to tax compliance, and negative views refers to tax non-compliance [32]. In the theory of reasoned action (TRA), Ajzen and Fishbein [33] determine attitude as something related to a personal view of a person's behavior or a human act.

Trust in government greatly influences the attitude of tax compliance of the people [34-35]. It is an important indicator of the success of many government policies, programs, and regulations that are highly dependent on the cooperation and compliance of the people. Based on the previous study, there are several factors that can be determine the trust in government such as fairness [36-37], transparency [38-42], competent [43-45], satisfaction [7; 46], public services [47-48]. However, most of previous studies have mainly focused on fairness and transparency in determining trust in government.

Fairness has been identified by Kim [49] and Hartner *et al.*, [3] as one of the most important factors that play a very important role in influencing tax compliance behaviors. Fairness refers to situations where a taxpayer is taxed according to their ability [50]. Fairness is a good element of the tax system [51] and is an important element in influencing tax compliance and reporting [52-54]. If tax system is considered unfair and unjust, it can encourage taxpayers to avoid taxes and make the tax system less successful [13]. Therefore, tax fairness is highly recognized in tax compliance literature [55].

Another factor that contribute to trust in government is transparency. Transparency is one of the key elements in influencing citizens' actions towards the government. Transparency can be defined as the availability and clarity of information provided to the public on all government activities. Transparency can be defined as the availability of information about organizations or factors that enables external factors to monitor internal work or organizational performance [56]. The study of Kiow *et al.*, [57] stated that the government should not only provide all the information, but also need to ensure that citizens have access to this information with the aim of increasing citizen participation. Transparency is also a prerequisite to good governance which also affects the people's trust in government. Transparency enables people to access public information and communicate the information to people more effectively and efficiently [58]. The lack of transparent creates opportunities for corruption in government and reduces public sector efficiency [57]. As a result, if taxpayers lose confidence or distrust the government, they will act negatively through illegal practices such as tax evasion or fraud [58].

In conclusion, if taxpayers have developed the trust in the government, they will pay taxes [59]. Citizens will pay taxes voluntarily if they found the government is transparent [59] and if the taxpayer expects the government to spend it fairly and justly [14]. Once the taxpayer is convinced that the government treats all citizen fairly, they will obey to the tax law [60].

3. The Conceptual Framework

This study consists of two conceptual frameworks. Figure 1 presents the conceptual framework of factors that form trust in government. Previous studies that involved adults have employed a number of variables to indicate taxpayers' trust in government. Fairness [36-37] and transparency [38-42] appear to be the key variables in describing trust in government in tax compliance research. Therefore, in understanding the adolescent perspective regarding trust in government, two hypotheses are developed:

H^{1a} Fairness has a positive impact on trust in government

H^{1b} Transparency has a positive impact on trust in government



Fig. 1. Conceptual framework: Factors form trust in government

Figure 2 presents a conceptual framework of trust in government that influences the perceptions of tax compliance. The study aims to test the statistical impact between trust in government with the adolescents s' perceptions towards tax compliance in Malaysian context. Alm and Torgler [61], Levi and Stoker [62] and Scholz and Lubell [63] demonstrate a positive impact between trust in government and their behavior in tax compliance. Torgler and Schneider [14] also stated that taxpayers are more willing to comply with tax if they trust the government. It is found clearly that governments that act fairly and protect the interests of the people [64-65] and being transparent [40] will drive tax compliance. From that the final hypothesis to be tested is:

H² Trust in government has a positive impact on perceptions of tax compliance

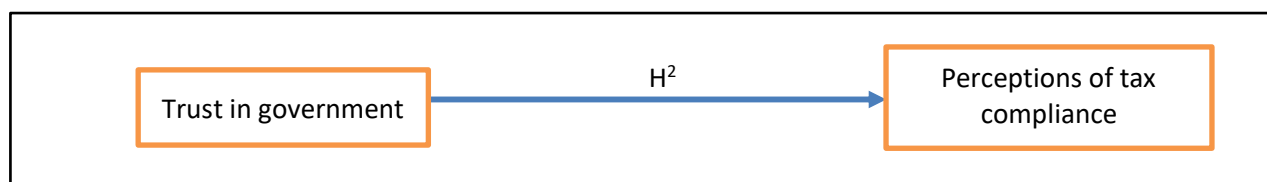


Fig. 2. Conceptual framework: Trust in government and perceptions of tax compliance

4. Methodology

4.1 Data

Adolescent refers to a young people aged between 11 to 17 years [66] and 12 to 19 years [67]. The World Health Organization gave overlapping definitions with adolescents defined as people from 10 to 19 years [68]. For this study, the target was between the ages of 13 to 19 years because those in the age of 13 have fairly good problem-solving skills and able to think about the consequences of

their behaviour before they act [69]. Moreover, at this age, they also have developed not only their concrete thinking but also abstract thinking such as the concept of faith and trust [69].

Data was collected through paper-and-pencil questionnaires. A total of 250 papers of questionnaire was distributed to several tuition centres in Klang Valley, however, only 172 (69%) questionnaires were found to be usable to be used in the analysis and the balance, 78 (31%) were not properly answered. This method was suitable for collecting data from a large group of respondents at low cost, in less time and less energy use [70].

4.2 Measurement

To measure tax compliance and tax attitude, the questions were adopted and adapted from Güzel *et al.*, [71] and Barone and Mocetti [72] to suit with the context of this study. These tax statements were measured on a five-point Likert scale (1 = strongly disagree, 5 = strongly agree), as per stated in Table 2.

Table 2
 Perceptions of tax compliance

No	Item
Perceptions of tax compliance: When you are an adult, what do you expect that you will do?	
1	I will consciously looking for ways to cheat on the tax system.
2	I will not declare certain revenues that cannot be determined on taxation.
3	I will avoid paying taxes as much as possible.

To determine the elements of trust in government, this study adapts the question from several research such as Torgler and Schneider [14]; Grimmelikhuijsen [40] and [73-76]. The items to measure trust in government and its elements namely fairness and transparency were measured on a five-point Likert scale (5 = strongly agree to 1 = strongly disagree). Refer Table 3.

Table 3
 Trust in government perspectives

No	Item
Trust in government	
1	Do you trust that the government does its best for the country?
2	Do you trust that the government being honest to the country?
Which of the following statements represents the government?	
Fairness	
1	In general, I think it's a fair tax system.
2	In general, the tax burden is distributed fairly.
3	Personally according to me, the tax system is fair
Transparent	
1	The government is being transparent in spending taxpayers' money
2	The government is being transparent in the budget process
3	The government is being transparent in providing information on plans and results to the public

5. Results

The respondents' age range for this study is between 15 to 17 years old. The average age of respondents is 16.3 years. Female is comprised of 70% of the respondents and the remaining is male. Table 4 shows the results from factor loadings. Factor loadings was analysed to determine the weight of the items for each variable and to test the items whether it should be considered for deletion. Any items with factor loading of 0.4 should be deleted. The findings from the analysis have shown that all items used for each variable were acceptable.

Table 4
 Factor loadings

Variables	Value loading
Fairness	
Question 1	0.88
Question 2	0.82
Question 3	0.72
Transparency	
Question 1	0.71
Question 2	0.62
Question 3	0.68
Trust in government	
Question 1	0.92
Question 2	0.92
Perceptions on tax compliance	
Question 1	0.89
Question 2	0.88
Question 3	0.75

Descriptive statistics results are presented in Table 5. Mean is used in this study in order to represent summary of the data, while the standard deviations used to show how well the means represent the data.

Table 5
 A description of the variable chosen from the survey

Variables	Obs (1)	Mean (2)	Std.Dev (3)
Fairness	172	3.266	0.921
Transparent	172	3.254	0.951
Trust in government	172	3.083	0.979
Perceptions on tax compliance	172	3.378	0.878

Note Obs – observations, std. dev - standard deviation

Table 6 and Table 7 illustrate the coefficient table in regression. Regression analysis is used to describe the strength and direction of the linear relationship between the variable allows prediction of a single dependent continuous variable from a group of independent variables. It can be used to test the predictive power of a set of variables and to assess the relative contribution of each individual variable [77].

The result of this study has shown that there is a significant and positive impact between fairness and trust in government ($\beta = .621, p = 0.000$). Result of the analysis shows that respondents believe that fairness in overall could influence trust in government. Hypothesis H1a, was supported. Fairness is evident to have a positive and significant effect on trust in government which strongly supported the findings from the previous studies [71;79-80]. The dominant theory in tax compliance literature also found that perceptions of fairness in the tax system increases an individual's trust in government and consequently, has a positive influence on tax compliance [78].

On the other hand, an analysis of regression shows there is no significant effect ($\beta = .351, p = 0.210$) between transparency and trust in government. Hypothesis H1b was not supported. The finding of this study is in line with the findings by Grimmelikhuijsen [40] and Grimmelikhuijsen [56]. The result shows that the information provided to the public does not have an impact to trust in the government. It is possible that the respondents were young and information provided by the government is irrelevant to them.

Lastly, trust in government is also found to have a significant impact on perceptions of tax compliance among adolescents ($\beta = 3.88, p = 0.001$) and H² is supported. The result is in line with the studies by Scholz and Lubell [63] and Güzel *et al.* [71] that lack of trust to government among citizens may lead to tax avoidance. Trust in government appears to be important in any country because it is not only affect the citizens' tax attitudes but more importantly it enables the government to function more efficiently, or even reduce crime rates [81].

Table 6 indicates that coefficient correlation (R) for Model 1 and Model 2 are 0.437 and 0.582, respectively. As such, the model predicted that over 43.7% of change in the independent variables for Model 1 and 58.2% of change in the independent variable for Model 2. Coefficient of determination (R²) in the model summary is used to test the goodness of fit of the model. The summary shows that R² = 0.565 (Model 1) and R² = 0.632 (Model 2). This means 57% of variation in trust in government is explained by fairness and transparency, while 63% of perceptions of tax compliance is explained by trust in government. The model is considered as moderate impact between fairness and transparency to trust in government, while moderately strongly impact between trust in government and perceptions of tax compliance [82].

Table 6
 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.437	.565	.553	.647
2	.582	.632	.674	.534

6. Conclusions

This perceptions study adds to the body of knowledge in terms of how trust in government is viewed particularly by the younger Malaysian generation and its impact on their perceptions of tax compliance. This is because the majority of the previous studies only examined the views of those who already have experienced in paying taxes and hence this study provides additional information from those who will be the future taxpayers. The results of this study can also probably provide useful information to the government in dealing with a group of people who will determine the next government in the future which consequently will help the government in achieving their target revenue from taxes. Fairness has been found to be a positive and statistically significant impact on trust in government. Based on this finding, trust in government can be developed if people view the government's actions or decisions as fair for them. In other words, fairness practiced by the

government promotes trust that leads to higher levels of tax compliance. However, transparency is found to have no significant impact on trust in government. There is a possibility that the respondents are still young and the information presented by the government does not give any meaning as it is not relevant to them. This group is the future taxpayers. Therefore, proper strategies should be designed by the government in tackling this group so that high confidence and trust in government can be developed in the early age so that social harmony can be maintained and tax compliance can strongly be encouraged.

This study has some limitations as the sample size is small compared to the entire adolescents' population. For this reason, the results of this study can only be interpreted for the group of adolescents involved and for a small area and cannot be generalized to the whole population. The final constraints of this study are shaped by the variables considered. Factors affecting trust in government and attitudes toward tax compliance are numerous. However, only fairness and transparency were focused for this study. In future studies, other variables can be added and larger sample size should be used. Researchers may consider different ethnicities as Malaysia has a multiracial society. Different ethnic groups may have different perceptions or beliefs about the government. Despite its limitations, this study has provided meaningful information for the government to design effective targeting strategies to cater group in encouraging taxpayers' compliance attitudes.

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