DETERMINANTS OF VOLUNTARY TAX COMPLIANCE IN NIGERIA

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Abstract
The objective of this study is to examine the determinants of voluntary tax compliance with particular reference to Nigeria. The research design is descriptive quantitative survey method. The population of study are members of staff of Caleb University, Lagos who are 215 in number and are income taxpayers. Primary data were collected from the respondents through questionnaire. The sample size of 140 taxpayers was selected by purposive random sampling technique, with proportional allocation from the different strata being kept proportional to the sizes of the strata. The data were analysed using discriminant regressive technique. The results showed that at $p<0.05$, Tax System (f test of 2.553, p value of 0.012), Trust in government (p value of 0.023), Fairness/ openness (f test of 11.1444, p value of 0.02), Perceptions of Government spending (f test of 3.572, p value of 0.067) and Government accountability (f test of 1.465, p value of 0.234) are key predictors of voluntary tax compliance in Nigeria. The study therefore concluded that tax system, perceived marginal benefit, trust in governance, government spending and government accountability are determinants of voluntary tax compliant in Nigeria. It is therefore recommended that the tax system should be fair and open in all aspects, as well as the government being accountable to encourage taxpayers to voluntarily comply. Also, tax payers must have information on how government spends tax payers' money in order to create a positive image on the spending pattern of government. Lastly, tax payers must voluntarily cooperate with the tax authorities to enhance voluntary tax compliance through a responsible citizens' approach to taxation.

Keywords: Determinants, Voluntary Tax Compliance, Compulsory Levy, Accountability, Government Revenue

Introduction
Government revenues are from two main sources, which are internal and external sources (Raji, 2015). The rising cost of governance, the falling revenue trend and fall in the world oil price has left the government with no option than considering possible alternative ways to improve the sources of revenue that are available to the federation account. Since majority of government revenue comes from the oil sector, severe drop in revenue from this sector would automatically lead to a corresponding reduction in the funds that would be available to the states. Therefore, there is an urgent need for governments to generate sufficient fund internally to be able to meet its obligations to the citizenry, hence the focus on tax which is one of the major sources of government revenue.

Tax, according to OECD (2016) are compulsory, unrequited payment to general government. They are unreciprocated because benefits provided by the government to tax payers are not normally in proportion to their payments. Revenue from tax is key to national economic and developmental growth, particularly in providing public infrastructure for economic activities that benefits the citizens (Akintoye & Tashie 2013, Ocheni, 2015). It is a compulsory levy on taxable natural and artificial persons. The Nigerian constitution requires that it is the duty of every citizen to declare his income to the appropriate tax authorities, and pay the tax whenever it is due. Taxation is one of the fiscal policy tools that is used by government in achieving its desired social, political and economic objectives. Tax is more reliable than non-tax sources of income in sustaining national growth and development. However, in spite of this benefit, citizens do not normally see the need to pay tax and therefore use various means to avoid or evade tax. This has necessitated the need for the various tax authorities to device various tax policies and laws for tax compliance.

Literature Review

Conceptual Framework

***Tax compliance*:** This means complying with the provisions of tax laws and regulations on tax payment and meeting tax obligations according to the relevant and applicable laws and regulations, without court or other enforcements. (Jackson & Milliron cited in Adekoya, Enyi & Akintoye, 2019). Badara (2012) defined tax compliance as the ability to complete tax returns promptly in line relevant tax laws at the right time. It is based on the system of self-assessment by taxpayers. It is the efforts that taxpayers voluntarily exercise in honoring their tax obligation promptly.

Taxation*:* Taxation is a tool that government uses for generating public funds (Anyaduba, 2004). Taxation involves system that involves the mandatory payment imposed by the government on the income, profit or wealth of individuals, group of persons, and corporate organisations. Also, an appropriate system of tax helps governments adequately plan its expenses, build viable institutions, and improve accountability. Taxation is one of the major sources of government revenue to meet citizens' needs. Miller and Oats (2006) maintained, "Taxation is obligatory to finance public expenditure". The leaders are given more rights and protection compared to the common man who represent higher percentage of the tax-paying population. Tax is therefore seen as a punitive levy on the deprived common citizen (Osunkoya, 2009) and hence may account for high evasion rate as tax is perceived exploitative instead of developmental. Nigeria tax administrators also face challenges of complex tax laws, regulations and statistics (Duru & Tandu cited in Efuntade, Efuntade & Akinola, 2020). Self-assessment is a technique whereby taxpayers meet their tax obligations with full knowledge of tax laws for compliance and make payment promptly without tax authority enforcement (Saad, 2014).

***Tax system*:** This includes the regulations that are used in order to achieve a country's tax policy. A good tax system fulfils most of the cannons of a taxation to yield sufficient revenue to pay for government's expenditure with little or no obstruction to tax payers' productivity and service. Nigeria operates a decentralized tax system whereby each tier of government administers the taxes within its jurisdiction. Taxable income for individuals is currently assessed to tax at graduated rates ranging from 7% to 24%, depending on the income tax band assessed (PITA, 2004). The effect of tax rate on tax compliance is still uncertain and disputable Tax rate cutting may therefore not have effect on tax compliance. However, Oladipupo and Obazie (2015) found out that where a tax payer failed to file an income tax return timely, he may pay penalty.

Trust in Government: The citizens must have confidence and trust in the government as to the adequacy, consistency and quality of the goods and services to be produced from tax payers money to enlist their voluntary compliance. This will allow tax payers to comply with relevant tax laws and effect prompt payment of the correct tax assessment. (Sitardja & Dwimulyani, 2016), it is therefore one of the factors that drive taxpayers' voluntary compliance.

Accountability: Tax morale is an intrinsic motivation to taxpayers. Therefore, citizens' perception of government's accountability would influence taxpayer's morale and tax compliance (Tilahun & Yidersal, 2014). The perception on government spending, principle of equity and fairness of the tax system, the tax rate, corruption and vagaries in government policies are factors that significantly affect voluntary tax compliance. This position was supported by Olamide and Segun (2018).

Structure and perception of government spending: What the government spends taxpayers' money on is of concern to them. The government should spend tax revenue prudently as this affects voluntary compliance behaviour. Tilahum (2018) found a positive and significant relationship between perceptions of government spending and tax compliance.

Fairness of the tax system: This is a concept that stipulates that a government tax system should be equitable to all citizens. It must be based on a person's ability to pay subject to the needs of the society to meet government expenditure. This is one of the most significant determinants of tax compliance by tax payers (Amina & Saniya 2015; Oladipupo & Obazee, 2015).

Empirical Review

In a study by Folayan and Adeniyi (2018), the effects of tax evasion on government revenue generation in Oyo State was investigated. Data were collected from a sample of one hundred and sixty-five (165) respondents through questionnaire. Secondary data were also collected from National Bureau of Statistics (NBS) and Internal Revenue Office for the period 2011-2016. The data were analysed with the use of descriptive and inferential statistics. Results showed that Internally Generated Revenue (IGR) between 2011 and 2016 did not meet up with the estimated revenue for the period. The findings further revealed that tax evasion has adverse effect on government revenue, leading to loss of revenue generation in Oyo state.

The effects of tax avoidance on government budget implementation in Southwest Nigeria for the period 1999-2014 was examined by Akinyele and Ogunmakin (2016). Descriptive and inferential statistics were used to analyse secondary data obtained from office of budget and economic planning of the research department and Internal Revenue office of the sampled South-Western states. The findings revealed that, about 61 percent of budgeted revenue of the states was not collected due to avoidable consequence of tax avoidance through noncompliance with collection and remittances tax rules. Also, the high level of tax avoidance in South-west Nigeria resulted in negative performance of government on budget implementation and as such affected negatively affected the development of the economies of sampled states.

Sitardja and Dwimulyani (2016) studied the influences of good public governance practices and trust in government on tax compliance in government companies listed in Indonesian stock exchange. Data used was obtained using Structural Equation modeling, supported by Smart PLS review of 87 years of the non-financial companies. Tax fairness was, tax transparency and Trust in government were evaluated using structured questionnaire. The results showed a significant positive relationship between tax fairness and tax compliance, tax fairness and trust; tax transparency and trust and trust and tax compliance. Mohammed, Chek and Idawati (2016), developed country-specific models in their study to investigate income tax non-compliance in Nigeria. The moderating effect was public governance quality. The findings showed that income tax non –compliance in Nigeria was a major problem. The study further found out Nigeria had the lowest tax compliance rate in the world. The study recommended that government should improve on public governance to increase tax compliance. The study concluded that citizens will respond to good governance by paying their taxes promptly.

A study on revenue generation as a major source of income for state governments: an empirical analysis of two parastatals was carried out by Raji (2015). Primary data were collected from personal interview through the use of questionnaire. Data was analysed using SPSS technique. Findings showed that revenue generation in the selected local governments is negatively affected by corruption and that efficient revenue generation would enhance the performance of public sectors organisations.

Theoretical Framework

This study adopts the Laffer curve theory and the Political Legitimacy Theory. Laffer curve theory of taxation was propounded by Bredforte. It describes the relationship between tax rates and total tax revenues, with an optimal tax rate that maximizes total government revenues. If tax rates are too high when measured by the Laffer curve, it discourages the tax payer to the extent of reducing total tax income. Therefore, reducing tax rates can enhance economic growth and development through increased tax revenue.

The origin of Legitimacy theory the political economy theory. Legitimacy is described as belief or trust in the government, tax authorities and other agencies that work for the common good of the citizens. The theory postulated that compliance is influenced by the level and extent of trust the citizens have on the government and its institutions (Kirchler, 2007). It is on this premise that it is assumed that tax compliance is higher in an environment where citizens perceived high level of trust on the government rather than when there is lack of trust. Tax compliance with emphasis on African countries is shaped with a model of political legitimacy.

Methodology

The study used survey research design with descriptive quantitative approach. The population of study are members of staff of Caleb University, Lagos who are 215 in number (as at November 2021) and are income taxpayers. Primary data were collected from the respondents through questionnaire. The sample size of 140 taxpayers (65% of population) was determined using the Taro Yamane (1993) formula. The samples were selected using purposive sampling technique, following the method of proportional allocation under which the sizes of the samples from the different strata are kept proportional to the sizes of the strata. The questionnaire is structured in Likert scale. Only the 136 questionnaire that were completed and returned were analysed.

Model Specification

The model adopted for the determinants of voluntary tax compliance in Nigeria is similar to the study of Amos (2015) and Adekoya, et al. (2019) specified thus:

VTCOMP = f (TS, GTF, FO, PGS, GA, e),

Where:
VTCOMP = Voluntary Tax compliances,
TS = Tax System,
GTF = Trust on Government.
FO = Fairness/openness,
PGS = Perceptions of Government spending,
GA = Government accountability,
e = error term

Results and Discussions

The data were analysed using discriminant regressive technique, the results and discussion of findings were as follow:

H_{01}: Government accountability is a good predictor to determine voluntary tax compliance

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.200[a]	.040	.013	.69623

a. Predictors: (Constant), Accountability

Regression co-efficient of R =.200 indicates that relationship exist between government accountability and tax compliance. The coefficient of determination of R^2 = .040 shows that 4% change in the level of tax compliance is explained by government accountability. The adjusted R-square in the table shows that the dependent variable, (voluntary tax compliance) is affected by only 0.013 or 1.3% of independent variable (government accountability). It shows that government accountability accounts for only 1.3% of tax compliance.

Table 2: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.710	1	.710	1.465	.0234[b]
	Residual	16.966	35	.485		
	Total	17.676	36			

a. Dependent Variable: voluntary taxpayers' compliance.
b. Preditors: (Constant), Accountability

The F statistics - test of 1.465 is significant at $p < .005$. Thus, the variable of the model has a good fit and is a good predictor of the main variable and that government accountability explains changes in voluntary tax compliance.

Table 3: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.275	.764		4.289	.000
	Accountability	.108	.089	.200	1.210	.0234

a. Dependent Variable: voluntary taxpayers' compliance

The coefficient of determination for public goods provided is positive at 0.108 and is significant in guaranteeing voluntary tax compliance. The P-value of 0.0234 is less than the t-statistics value 1.210 and greater than the standard error value of 0.089. It implies that a unit increase in government accountability will lead to 0.108 increase in tax compliance. Therefore, the alternative hypothesis is accepted while the null hypothesis is rejected. This implies that there is relationship between accountability and voluntary tax compliance.

Table 4: Analysis Case Processing Summary

Unweighted Cases		N	Percent
Valid		0	.0
Excluded	Missing group codes	135	98.5
	At least one missing discriminant variable	0	.0
	Both missing group codes and at least one missing discriminant variable	1	1.5
	Total	136	100.0
Total		136	100.0

H_{02}: Trust on government is a good predictor to determine voluntary tax compliance

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.491[a]	.242	.220	.61892

a. Predictors: (Constant), Government Trust

Regression co-efficient of R =.491 indicates that relationship exist between government trust and tax compliance. The coefficient of determination of R^2 = .242 which shows that 24.2% of the change in the level of tax compliance is explained by government trust. The adjusted R-square in the table shows that the dependent variable, (tax compliance) is affected by 22% of the independent variable (government trust). It shows that government trust accounts for, and significantly affect tax compliance.

Table 6: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.269	1	4.269	11.144	.002[b]
	Residual	13.407	35	.383		
	Total	17.676	36			

a. Dependent Variable: voluntary taxpayers' compliance
b. Predictors: (Constant), Govt.Trust

The F statistics – test result of 11.144 is statistically significant with p < .005, indicating that the variables used in the model have goodness of fit and therefore is a good predictor of the main variables It therefore shows that trust in government significantly explains changes in voluntary tax compliance.

Table 7: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.609	.484		5.391	.000
	Govt. Trust	.130	.039	.491	3.338	.002

a. Dependent Variable: voluntary taxpayers' compliance

The coefficient of determination for voluntary tax compliance is positive at 0.130 and is substantial in guaranteeing tax compliance. The P-value 0.002 < t-statistics value 3.338 and the standard error value of 0.039. This implies that a unit increase in government trust will lead to 0.130 in voluntary tax compliance. The alternative hypothesis is therefore accepted and null hypothesis rejected, which mean there is relationship between trust in government and tax compliance.

Table 8: Analysis Case Processing Summary

Unweighted Cases		N	Percent
Valid		0	.0
Excluded	Missing group codes	132	97.05
	At least one missing discriminant	0	.0
	Both missing group codes and at least one missing discriminating variable	4	2.95
	Total	136	100.0
Total		36	100.0

H_{03}: Fairness of tax system to citizen is a good predictor to determine tax compliance

Table 9: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.286[a]	.082	.056	.68088

a. Predictors: (Constant), Fairness of the tax system

Regression co-efficient of R =.286 indicates that there is a positive relationship between fairness of tax system and voluntary tax compliance. The coefficient of determination of R^2 = .082 shows that 8.2% change in the level of tax compliance is explained by Fairness of the tax system. The adjusted R-square in the table shows that the dependent variable, (voluntary tax compliance) is affected by 5.6% of the independent variable (Fairness of the tax system). It shows that fairness of the tax system also affects voluntary tax compliance.

Table 10: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.264	.560		6.102	.000
	Benefit	.115	.040	.286	1.768	.046

a. Dependent Variable: Voluntary taxpayers' compliance

The coefficient of determination for tax system is positive at 0.115 and is substantial in guaranteeing tax compliance. The P-value of 0.086 < t-statistics value 1.768 and greater than the standard error value of 0.065. It implies that a unit increase in tax system will lead to 0.115 in tax compliance. Hence, the alternative hypothesis is accepted while the null hypothesis rejected. This mean that there is relationship between tax system and voluntary tax compliance.

Table 11: Analysis Case Processing Summary

Unweighted Cases		N	Percent
Valid		0	.0
Excluded	Missing group codes	135	99.3
	At least one missing discriminant variable	0	.0
	Both missing group codes and at least one missing discriminant variable	1	0 7
	Total	136	100.0
Total		136	100.0

H_{04}: Perception of government spending is a good predictor to determine tax compliance

Table 12: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.304[a]	.093	.067	.67694

a. Predictors: (Constant), Govt. Spending

Regression co-efficient of R =.304 indicates that a strong positive relationship exist between government spending and tax compliance. The coefficient of determination of R^2 = .093 which show that 9.3% change in the level of voluntary tax compliance is explained by government spending. The adjusted R-square in the table shows that the dependent variable, (voluntary tax compliance) is affected by 0.067 by independent variable (perception of government spending). It shows that perception of government spending accounts for 9.3% of voluntary tax compliance.

***Table 13:* ANOVA[a]**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.637	1	1.637	3.572	.067[b]
	Residual	16.039	135	.458		
	Total	17.676	136			

a. Dependent Variable: Voluntary taxpayers' compliance
b. Predictors: (Constant), Govt. Spending

The F- test of 3.572 is statistically significant with $p < .05$, indicating that the variable used in the model have a goodness of fit and a good predictor of the main variable and government, spending explains changes in voluntary tax compliance.

Table 14: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.677	.808		3.314	.002
	Govt. Spending	.091	.048	.304	1.890	.067

a. Dependent Variable: Voluntary taxpayers' compliance

The coefficient of determination for government spending is positive at 0.091 and is substantial in guaranteeing tax compliance. The P-value of 0.067 < t-statistics value 1.890 and greater than the standard error value of 0.048. It implies that a unit increase in government spending will lead to 0.091 in voluntary tax compliance. Hence, the alternative hypothesis is accepted whereas the null hypothesis is rejected, which mean there is relationship between government spending and voluntary tax compliance.

***Table 15:* Analysis Case Processing Summary**

Unweighted Cases		N	Percent
Valid		0	.0
Excluded	Missing group codes	34	98.5
	At least one missing discriminant	0	.0
	Both missing or out-of-range group codes and at least one missing discriminating variable	3	1.5
	Total	136	100.0
Total		136	100.0

H_{05}: Tax system and tax rates is a good predictor to determine tax compliance

***Table 16:* Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.261[a]	.068	.041	.68606

a. Predictors: (Constant), Tax System

Regression co-efficient of R =.261 indicates that relationship exist between tax system and tax compliance. The coefficient of determination of R2 = .068 which show that the change in the level of tax compliance is explained by tax system. The adjusted R-square in the table shows that the dependent variable, (tax compliance) is affected by 0.041 by independent variable (tax system). It shows that tax system justify tax compliance.

Table 17: ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.202	1	1.202	2.553	.012[b]
	Residual	16.474	35	.471		
	Total	17.676	36			

a. Dependent Variable: Evidence of taxation evidence in public goods provided encourage taxpayers' compliance
b. Predictors: (Constant), Tax System

The F statistics – test of 2.553 shows statistically significant value with $p < .005$, indicating therefore that the variable that was used in the model has a goodness of fit and is a good predictor of the main variable, and also that tax system explains changes in voluntary tax compliance.

Table 18: Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.832	.857		3.304	.002
	Tax System	.082	.052	.261	1.598	.012

a. Dependent Variable: Evidence of taxation evidence in public goods provided encourage taxpayers' compliance

The coefficient of determination for tax system is positive at 0.082 and is sizeable in guaranteeing tax compliance. The P-value of 0.119 is less than the t-statistics value 1.598 and greater than the standard error value of 0.052. It implies that a unit increase in tax system will lead to 0.082 in tax compliance. Therefore, the alternative hypothesis is accepted and null hypothesis rejected, which mean there is relationship between tax system and tax compliance.

***Table 19:* Analysis Case Processing Summary**

Unweighted Cases		N	Percent
Valid		0	.0
Excluded	Missing group codes	36	99.26
	At least one missing discriminating variable	0	.0
	Both missing group codes and at least one missing discriminant variable	1	0.74
	Total	136	100.0
Total		136	100.0

The Adjusted R^2 measures the proportion of the changes in voluntary tax compliance of taxpayers resulting from changes in government accountability, trust on the government, perception on government spending and tax system and rates. The results of the regression show a statistically significant positive relationship between tax compliance and trust on the government, government accountability, and perceived marginal benefit. Government spending and tax system and rates. These findings are consistent with the findings of Adekoya, et al. (2019) and Ketema, (2013).

Conclusion and Recommendations

The objective of this study was to identify determinants of voluntary tax compliance in Nigeria, using the income tax payers in Caleb University, Lagos, Nigeria as a case study. The results of discriminant regression model revealed a statistically significant relationship between voluntary tax compliance and the independent variable factors. The study examined the relationship between voluntary tax compliance and perceptions of government spending and it revealed a positive and significant relationship, which implies that taxpayer’s perception of government spending on social goods boosts their decision to voluntarily comply with the tax laws of Nigeria.

As a result of the findings, in order to make the taxpayers more voluntarily compliant to the tax system, the following suggested measures should be looked into by the tax authorities:
From the study findings it is deduced that fairness or equity of the tax system has a significant effect on tax compliance. The findings suggest that tax systems that are fair are most likely to be more voluntarily complied. The tax system should therefore be fair in all aspects to encourage taxpayers to comply.

From the findings it could be observed that the perception of government spending has a substantial effect on voluntary tax compliance. The findings further suggest that perception of government spending by tax payers is important in increasing the voluntary compliance level of taxpayers. The spending of tax revenue by the government should therefore be on social and important projects, and information on this should be forwarded to taxpayers to create a positive image and awareness on the spending pattern of the government.

Tax compliance can be very well developed if the tax payers cooperate with the tax authorities by voluntarily performing their tax responsibilities. Applying carrot and stick approach cannot have good far-reaching result. Therefore, government, together with the tax authorities, must adopt the responsible citizens’ approach in their effort to increase the level of voluntary compliance. Tax system, trust in governance, and government accountability are also found to be major determinants of voluntary tax compliant in Nigeria. Therefore, it is worthwhile to recommend that the above approaches must complement each other.

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