The Effect of Electronic Taxing System in Creating Taxpayers Insight about the Equity and Justice of Tax System

Mesele Kebede Manaye, B. C. M. Patnaik, Ipseeta Satpathy

Abstract: It is well known, nowadays the government of any state has to collect sufficient revenue as much as possible in order to finance its operation. But in reality, government of any state has facing difficulty in collecting revenue from its citizen due to various ins and outs. Among the most important reasons one is lack of tax fairness and justice. The primary objective of this study was to examine the effect of electronic taxation system in creating an insight about the fairness of tax administration system in Wolaita Sodo town. The cross sectional survey method was adopted and self administered survey and in-depth interview has been used to collect the data. The data has been collected from 192 individual business profit tax payers from category “B” tax payers and 20 tax officers for interview through systematic random sampling techniques. The data has been analyzed by correlations and multiple regressions. The findings shows that fairness of taxation system is directly related with tax complexity, tax general knowledge, tax general fairness, exchange fairness, horizontal fairness, vertical fairness, distributive fairness and administrative fairness and have significant effects on tax fairness in the current tax system but General fairness is insignificant at 5% level of CI. Finally, based on the findings possible recommendations were given. The tax authorities should provide sufficient tax training to improve the awareness of tax payer’s towards taxation system. More efforts would be exerted in providing tax information through various means at local and federal level about the rights and duties of tax payer’s to bring the growth in the economy of the country in general and well being of its citizens in particular. Thereby, enhancing fair tax collection and providing basis for further research in a broader scope.

Keywords: Tax Taxpayers’ insight, Fairness, Wolaita zone, Ethiopia

1. INTRODUCTION

For last long time many countries whether they are civilized or uncivilized, they used tax as a one means of managing national income. The word “tax” can be defined as an obligatory imposition charged by the government of the state on income, expenditure, assets and capital of its citizens and for this nothing else which is equivalent is expected by the citizens. The tax administration system should be based on certain fundamental rules like certainty, equity and fairness, convenience and efficiency to administer the tax system and to collect sufficient revenue (Adam Smith, 1776).
The existence of high-level noncompliance assumed to be caused by the application of excessive enforcement mechanisms and ignoring the behavioral aspects of tax compliance decision making issues of income taxpayers such as tax fairness is described as the main reason for the low level of tax income, especially the business income tax, according to this proclamation, the tax authorities have the power of selling the properties of tax noncomplaints without the prior permission from the court to collect the unpaid taxes from the evaders.

From the above scenario one can confidently conclude that depending only on legal measurement and building the institutional capacity to ensure the voluntary compliance might not practical ever and at all times. Therefore, it is a must for tax authorities to be fair and follow all inclusive and participating method rather than stick approach to ensure the tax payer’s voluntary compliance. Voluntary compliance of tax payer’s was the back bone of the workable, efficient and effective taxation system. In Ethiopia, like other developing countries, only limited studies performed on tax fairness perception, especially on business profit taxpayers’ (Tessema, 2015, Samuel Aleme et al., 2016). Hence, Taxpayers’ perception towards fairness of tax system is one of the factors that enable the government to achieve its goals and programs. Besides, it reduces the country’s dependability on the foreign loan and donations.

II. OBJECTIVES OF THE STUDY

- To evaluate the effect of electronic taxing system in creating tax payer’s insight about the equity of tax administration system.
- To examine the effect of adopting e-taxing in creating the insights of the tax payers about the justice of tax administration.
- To evaluate the factors affecting tax payer’s insight towards justice and equity of the tax administration system.
- To provide basic information and support for the authority to collect tax revenue effectively by using e-taxation system.

III. RESEARCH METHODOLOGY

A descriptive research design was used to conduct the study. Research approach can be considered as a blue print, a master plan that specifies the methods (Leedy & Ormrod, 2013). So, every research requires a research design that is carefully examined to the exact needs of the problem under investigation (Greener, 2008). To attain the objective of the research the researcher had conducted Descriptive analysis & legit model approaches. These models have employed both qualitative and quantitative approaches to collect, analyze and interpret data. When applying them in combination, qualitative and quantitative methods complement each other and facilitate complete analysis (Creswell, 2009). The advantage of this method is to help examine in-depth; gather information from limited samples than from all the questionnaires and in addition conduct surveys on

Reference:
Abay, B. & Belay, P. (2016). Taxpayers' Tax Compliance Decision Making Issues of Incoherent Deficit for the Country...
taxpayers and this was used for this study.

**Target Population**

The target population in this study are Category "B" business income taxpayers' in Wolaita Sodo town of Merkato and Mehal sub city. Wolaita Sodo town is divided into 3 sub cities namely; Merkato, Mehal and Areda. Merkato and Mehal sub city are the target area of the study. According to STTRA (2018) total category B business income taxpayers’ data obtained from Wolaita Sodo town Revenue and Custom authorities, there are 370 registered Category B business profit tax payers' in Merkato and Mehal sub city.

**Sampling Technique and Sampling Procedure**

Out of the total 370, category B tax payers in two sub cities, it was decided to use 134 samples by using the Yemane formula. The formula is used to calculate the sample size with a 95% confidence level and with 0.05 errors (Yamane, 1967: 886).

\[
1 + \frac{n}{N} = \frac{1}{e^2}
\]

Where, \(n\) = Sample size

\(N\) = Population size

\(e\) = level of precision, i.e. 0.05

After the sample size determined, stratified random sampling was used. This technique was chosen because the sampling frame could be categorized into relatively homogenous groups (strata) in their business type. The stratum designed based on their type of sectors includes; such as trader (wholesaler and retailers), manufacturers and service providers After stratification, random sampling technique from the probability methods was used to draw the final sampling units which was made to be proportional to the total number of business in each stratum.

**Type and Sources of data**

The study has used both qualitative and quantitative data.

**Model Specification**

The objective of the study is to evaluate the effect of electronic taxing system in creating tax payer’s insight about the equity of tax administration system, the case of Wolaita Sodo town tax revenue authority in Ethiopia. Thus, the model assumes binary outcome, whether the business income tax system is fair/or not. To measure the tax payer’s insights about the effects of electronic tax system, the logistic regression model is found appropriate. This is because the logistic regression model is written in terms of the odds ratio and log of odds ratio to interpret the coefficients (Gujarati, 2004). In this study, the odds ratio is the ratio of the probability that the insight towards tax system was fair (P\(_i\)) to the probability that the tax system was not fair (1-P\(_i\)).

IV. RESULT AND DISCUSSION

| Dimension of insight of tax payer’s towards the tax administration system | SD | D | N | A | SA | Mean | St. dev. |
|---|---|---|---|---|---|------|--------|
| Sum of tax complexity | 8 | 4.2 | 47 | 24.5 | 24 | 12.5 | 95 | 49.5 | 18 | 9.4 | 3.35 | 1.08 |
| The term used in the tax return forms are difficult to understand | 2 | 1 | 12 | 6.2 | 7 | 3.6 | 20 | 10.4 | 7 | 3.6 | 0.97 | 1.1 |
| The tax system is transparent & understandable to tax payers. | 3 | 1.5 | 18 | 9.3 | 5 | 2.6 | 27 | 14 | 5 | 2.6 | 0.87 | 1.11 |
| Tax proclamation change & difficult to get guidebooks and other similar explanatory material | 1 | 0.5 | 9 | 4.7 | 4 | 2 | 14 | 7.3 | 2 | 1 | 0.8 | 0.76 |
| Tax office managers & others have necessary information available to take decisions available to take decisions | 2 | 1 | 8 | 4.2 | 8 | 4.2 | 34 | 17.7 | 4 | 2 | 0.7 | 0.86 |
| Sum of General knowledge | 15 | 7.8 | 43 | 22.4 | 29 | 15.1 | 102 | 53.1 | 3 | 1.6 | 3.18 | 1.05 |
| I have little idea about the deductions that I can claim as a taxpayer in the computation of my tax liability | 2 | 1 | 11 | 5.7 | 7 | 3.6 | 24 | 12.5 | 1 | 0.5 | 0.8 | 0.42 |
| I understand the explanation & proclamation of tax and revenue authority guidebooks & other materials | 3 | 1.5 | 14 | 7.3 | 6 | 3.1 | 22 | 11.4 | 1 | 0.5 | 0.7 | 0.66 |
| I don’t have any challenges with completing & filing tax return forms | 4 | 2.1 | 8 | 4.2 | 8 | 4.2 | 28 | 14.6 | 0 | 0 | 0.6 | 1.56 |
| The form used in the tax declaration form difficult to understand | 6 | 3.1 | 10 | 0.5 | 8 | 4.2 | 28 | 14.6 | 1 | 0.5 | 0.9 | 0.11 |
| Sum of General Insight | 4 | 2.1 | 72 | 37.5 | 27 | 14.1 | 82 | 42.7 | 7 | 3.6 | 3.08 | 1.01 |
Tax evasion is ethical if the tax system is unfair  
1  0.5  22  11.4  8  4.2  24  12.5  3  1.5  1.1 1.1 2  0.99

I believe that I pay my fair share of the tax burden under the current income tax system.  
1  0.5  28  14.5  12  6.2  30  15.6  1  0.5  0.6 1.4  1.54

As far as I know the business profit tax is not fair in general.  
2  1  22  11.4  7  3.6  28  14.6  3  1.5  1.1 1.3  0.46

Sum of exchange justice and equity  
6  3.1  23  12  29  15. 1  115  59.9  19  9.9  3.6 1.2  0.93

I receive fair value from the government in return for my income tax paid.  
2  1  9  4.7  18  9.4  47  24.4  8  4.2  1.1 7  6  1

The income taxes that I have to pay are high considering the benefits received from the government.  
4  2.1  14  7.3  11  5.7  68  35.4  11  5.7  1.1 8  5  1.34

Sum Horizontal justice and equity  
13  6.8  42  21.9  55  28. 6  76  39.6  6  3.1  3.1 1.  1

I believe it is fair for me to pay a similar share of income tax compared with other taxpayers earning an equivalent amount of income.  
6  3.1  14  7.3  23  11. 9  30  15.6  3  1.6  1.2  0.9

It is fair for individuals with similar amounts of income to pay a similar amount of income tax.  
3  1.6  18  14.6  18  9.3  32  16.7  2  1  0.5 9  0.88

everyone who earns similar amount income sourced in this country is taxable.  
4  2.1  10  5.2  14  7.2  14  7.3  1  0.5  1  1.12

Sum of Vertical justice and equity  
15  7.8  95  49.5  35  18. 2  43  22.4  4  2.1  2.6 1  0.98

It is fair that high-income earners are subject to tax at progressively higher tax rates than low-income earners.  
7  3.6  36  18.8  8  4.2  22  11.4  2  1  1.1  0.87

It is fair that low-income earners are taxed at a lower rate than middle-income earners.  
5  2.6  24  12.5  12  6.2  18  9.3  1  0.5  0.8 2  0.67

It is fair that low-income earners receive more benefits from the government compared to high income earner.  
3  1.6  35  18.2  15  7.8  13  6.8  1  0.5  0.6 9  0.76

Sum Retributive justice and equity  
6  3.1  30  15.6  11  5.7  100  52.1  45  23.4  3.7 7  1.07

I believe that I do not have to be abide by the deadline for the submission of tax return form.  
3  1.6  19  9.9  4  2.1  42  21.8  23  11.9  1.9 3  0.85

The rules related to income tax are not clear and understandable that cause penalized.  
3  1.6  11  5.7  7  3.6  58  30.2  22  11.5  1.8 4  1.01

Sum of Administrative justice and equity  
4  2.1  16  8.3  21  10. 9  103  53.6  48  25  3.9 1  0.93

Administration of income tax system by taxing Authority is consistent across years and taxpayers.  
2  1  7  3.6  12  6.2  49  25.5  27  14  1.9 7  0.9

The Logistic Regression Model Results
Under this section, the logistic regression model results of Wald’s test, mean value, p-value, R-square and adjusted R-square, significant test, path coefficients were discussed from SPSS outputs. To test the effect of electronic taxing system on tax payer’s perception about the justice and fairness of the taxation system in Wolaita Sodo town in Ethiopia, the mean values of justice and fairness and two-tailed p-value is used to evaluate the whether or not perception is different or not. All dimension of fairness, tax system complexity with exception to horizontal fairness is shown on the p-value column shown for values less than 0.05. The tax payer’s perception towards the fairness of business profit tax payer’s the Wald’s test is used. According to the Wald’s test result, all tax payers’ has different insights about the fairness and justice of the tax administration system. And also the result shows that, tax payer’s have less perception of fairness and tax knowledge. Regarding the complexity of the tax system, the Wald’s test result shown that, the tax administration system is more complex. The predictive

| Source: Business taxpayers survey and own computation |

As shown from table 4.13, descriptive statistics on sum of fairness perception 37.5% and 49.5% of respondents disagree with general fairness and vertical fairness. Besides sum of tax complexity, sum of general knowledge and sum of horizontal fairness were 24.5%, 22.4% and 21.9% disagree respectively. Almost half and above respondents’ sum of perceptions dimensions were agreed on fairness of taxation. 7.8% of the respondents strongly disagree with sum of general knowledge and sum of vertical fairness. Majority of respondents agreed on sum of exchange fairness. Overall perception of tax payers assessed as they perceive differently on using likert-scale using questions for each dimension.
association among the variables is presented by the path coefficients in logistic regression model. According to the path coefficients for justice and fairness dimension, with exception to horizontal justice and equity, other variables like tax knowledge and tax complexity were highly significant at 0.05 levels. Finally, the R square value suggests to what extent the independent constructs help to explain the dependent constructs, thus the bigger the R square result, the more predicted power the model possess. Therefore, the R square shows that 70% of those fairness dimension tax knowledge and tax complexity system explain the dependent variable.

Table 4.2.1 Summary of the Regressions Model/using logit model

| Variables | R² | Adjusted R² | Path coefficient | Wald’s statistics | Significance level | Mean | P-value (two tailed) |
|-----------|----|-------------|------------------|-------------------|-------------------|------|---------------------|
| Effect of electronic taxing on tax payer’s insight towards the tax administration system | 0.58 | 0.62 | 0.041 | 2.85 | 0.05 | 3.35 | .00 |
| Tax Complexity | | | | | | | |
| Tax knowledge | | | | | | | |
| General justice and equity | | | | | | | |
| Exchange justice and equity | | | | | | | |
| Horizontal justice and equity | | | | | | | |
| Vertical justice and equity | | | | | | | |
| Retributive justice and equity | | | | | | | |
| Administrative justice and equity | | | | | | | |

Level of significance: p<0.001, *p<0.005, Tol=Tolerance level(acceptable level <0.10)

Source: Business taxpayers survey and own computation

Pearson correlation coefficient

To test the relationship between effect of electronic taxing on tax in enhancing the tax payer’s insight towards the tax administration system as a dependent construct and the independent construct in the study the correlation test is conducted.

Table 4.2.2 Correlation of major Variables

| TC | TK | GEJ | EEJ | HEJ | VEJ | REJ | AEJ |
|----|----|-----|-----|-----|-----|-----|-----|
| TC | 1  | -.071 | .013 | 1.21 | -0.015 | -0.083 | .147 | .171 |
| TK | 1  | .084 | -.051 | .260 | .114 | -.060 | .070 |
| GEJ | 1 | 1.28 | .156 | .041 | -.117 | -.031 |
| EEJ | 1 | 1 | -.041 | -.100 | .252 | .189 |
| HEJ | 1 | 1 | -.007 | -.002 | .066 |
| VEJ | 1 | 1 | -.129 | -.077 |
| REJ | 1 | 1 | .152 |
| AEJ | 1 | 1 | |

Correlation is significant at the 0.05 level (2-tailed). Note that: TC (tax complexity), TK(tax knowledge), GEJ(general equity and justice), EEJ (exchange equity and justice), HEJ (horizontal equity and justice), VEJ (vertical equity and justice), REJ (Retributive
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V. CONCLUSION

The result from this study provides the effects of electronic taxing system in enhancing the insights about the fairness perception of tax administration system in Category ‘B’ tax payers in Wolaita Sodo town, SNNPR of Ethiopia. The survey result was presented from three different aspects of fairness. These are economic, political and social aspects. The logistic regression analysis showed, out of eight variables (tax fairness aspects) in the model; 8 tax fairness aspects namely; tax complexity, tax general knowledge, tax general fairness, exchange fairness, horizontal fairness, vertical fairness, redistributive fairness, administrative fairness have significant effects on tax fairness in the current tax system but General fairness is insignificant at 5% level of CI. Based on the finding of the study the following recommendations were given:-

1. The tax authority should teach at least semiannually the tax payers about the payment of tax obligation and the kind of tax evasion in context of their day to day business operation.
2. The revenue authority should create suitable environment for tax payers through training the tax officers to be more approachable and friendly in helping tax payers, providing clear information about the tax payments, organizing free public tax meeting and forum to create awareness for tax payers to prevent tax evasion.
3. The revenue authority should also employ skilled and qualified auditors as well as licensed professional accountant to prevent tax evasion.
4. The government should also apply the punishment for tax evaders based on the rules and regulations as per articles 960 of the income tax proclamation number 286/2002 mainly in monetary value and
5. The revenue authority should improve the attitude of the business taxpayers towards the importance of taxation and its effect on the economy development
6. To change the negative perceptions towards the taxation system, it’s better to apply an individual’s actual income based.
7. The tax authorities should provide sufficient tax training to improve the awareness of tax payer’s towards taxation system.
8. More efforts would be exerted in providing tax information through various means at local and federal level about the rights and duties of tax payer’s to bring the growth in the economy of the country in general and well being of its citizens in particular.

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