Taxpayers' Compliance and the Behavioral Antecedents of Citizens within the Northern Zone of Plateau State, Nigeria

[1]DAGWAI ZEMYEN CLEMENTINA, [2]STEPHEN CHINMUK DAMULAK, [3]Prof. DANG DAGWOM YOHANNA

1. Department of Business Administration, Federal Polytechnic N'yak, Shendam, Plateau State
2. Department of Public Administration, Federal polytechnic Nyak Shendam Plateau State.
3. Nigeria College of Accountancy (ANAN) Kwall, Jos Plateau State.

Abstract

This study examines the behavioural determinants of tax compliance among 1,500 individual taxpayers in the Northern Zone of Plateau State, Nigeria. Using a cross-sectional survey design, data were collected via structured questionnaires and analysed with descriptive statistics, Pearson correlation, and multiple regression. The demographic characteristics of respondents show a balanced gender distribution (52% male, 48% female), a majority aged 25–44 years (61%), and most holding tertiary education qualifications (58%). The study specifically tested the influence of perceived tax fairness, tax morale, and trust in government on taxpayers' compliance behaviour. Results indicate that all three factors significantly and positively affect tax compliance: perceived tax fairness ($\beta = 0.284$, $p < .01$), tax morale ($\beta = 0.367$, $p < .01$), and trust in government ($\beta = 0.311$, $p < .01$). The findings suggest that behavioural and psychological factors are critical drivers of voluntary tax compliance in developing economies. Policy implications include improving the fairness and transparency of the tax system, promoting ethical tax behaviour, and enhancing government accountability to strengthen taxpayers' trust.

Keywords

Tax compliance, Tax morale, Trust in Government, Perceived Fairness, Plateau State, Nigeria

Introduction

Taxation constitutes the backbone of government revenue generation and plays a fundamental role in financing public goods, social services, and economic development. In developed economies, tax

revenue accounts for a substantial proportion of government income, enabling effective public administration and infrastructural development. Similarly, developing economies rely on taxation to support governance and development initiatives, although they often face significant challenges in achieving optimal tax compliance.

In Nigeria, taxation is a compulsory levy imposed on individuals and corporate entities to fund public expenditure. Despite the evident benefits of taxation, such as the provision of education, healthcare, security, and infrastructure, tax resistance and non-compliance remain widespread. Taxpayers frequently perceive taxation as burdensome, inequitable, or poorly managed, resulting in widespread evasion and avoidance. This situation raises critical questions regarding the behavioural and attitudinal factors shaping taxpayers' compliance decisions.

Existing commentaries suggest that tax non-compliance is not solely driven by weak legal enforcement or economic considerations but is also influenced by behavioural, psychological, and social factors. These include family and peer pressure, financial status, educational attainment, religious beliefs, perceptions of fairness, and trust in government. However, the relative importance of these factors varies across contexts. In the Northern zone of Plateau State, empirical understanding of the behavioural antecedents of tax compliance remains limited.

This paper therefore seeks to examine taxpayers' compliance behaviour within the context of Plateau State by synthesising existing literature on tax compliance and behavioural models. The study contributes to the literature by situating tax compliance discourse within a sub-national Nigerian context and highlighting policy-relevant behavioural factors that can enhance voluntary compliance.

Statement of the Problem

Taxation remains the primary source of government revenue worldwide, providing the financial foundation for the provision of public goods and services, including education, healthcare, security, and infrastructure development (Coskun & Savasan, 2020). In Nigeria, however, the collection of taxes, particularly at the state and local levels, faces persistent challenges. Despite the formal establishment of tax laws and administrative frameworks, a substantial proportion of citizens continue to evade or avoid tax payments, undermining the revenue base and limiting the government's capacity to finance developmental projects (Alabede, Zainol, & Kamil, 2021).

In Plateau State, the problem is further compounded in the Northern Zone, where socio-economic disparities, varying educational levels, and cultural factors intersect citizens' perceptions of fairness, trust in government, and ethical attitudes toward taxation. Evidence suggests that many taxpayers perceive the tax system as unfair, opaque, or biased, which creates resistance to voluntary compliance (Gilligan & Richardson, 2020). This perception is exacerbated by the lack of clear communication on how tax revenues are utilized, the occasional inefficiency of revenue authorities, and historical grievances about inequitable distribution of resources across communities (Torgler, 2021).

In addition, while legal sanctions and penalties exist, they have not effectively curtailed non-compliance, indicating that enforcement alone is insufficient to foster voluntary tax behaviour. Taxpayers' attitudes, moral reasoning, and trust in government institutions—key behavioural

antecedents—play an increasingly central role in compliance decisions, yet they remain under-explored in the context of Plateau State. There is limited empirical evidence on how these factors interact to influence taxpayers' willingness to comply, particularly among the Northern Zone population, where local socio-cultural dynamics may shape perceptions and behaviour differently from other regions.

Consequently, the persistent gap between tax laws and taxpayer behaviour raises several critical questions: Why do taxpayers resist fulfilling their obligations despite the availability of public goods funded by taxes? How do perceptions of fairness, ethical orientation, and trust in government influence compliance decisions? To what extent can these behavioural factors explain non-compliance relative to traditional enforcement mechanisms? These questions highlight a pressing need for empirical investigation into the behavioural antecedents of tax compliance, particularly among citizens of the Northern Zone of Plateau State, Nigeria.

By addressing these gaps, the study seeks to provide actionable insights that could enhance voluntary compliance, strengthen fiscal capacity, and promote equitable development, thereby improving the effectiveness of state governance and resource allocation taxpayers comply or evade, and informing strategies to enhance voluntary compliance.

Objectives of the Study

i. To examine the effect of perceived tax fairness on taxpayers' compliance behaviour in Northern Plateau State.
ii. To assess the influence of tax morale on taxpayers' compliance behaviour.
iii. To determine the impact of trust in government on taxpayers' compliance behaviour.

Research Questions

i. How does perceived tax fairness influence taxpayers' compliance behaviour?
ii. What is the effect of tax morale on taxpayers' compliance behaviour?
iii. To what extent does trust in government affect taxpayers' compliance behaviour?

Research Hypotheses

i. Perceived tax fairness has no significant effect on taxpayers' compliance behaviour in Northern Plateau State.
ii. Tax morale has no significant effect on taxpayers' compliance behaviour.
iii. Trust in government has no significant effect on taxpayers' compliance behaviour.

Conceptual Framework

The conceptual framework of this study explains the relationship between behavioural antecedents and taxpayers' compliance among citizens in the Northern Zone of Plateau State, Nigeria. The framework is anchored on insights from the Fiscal Psychology Model, the Theory of Reasoned Action (TRA), and the Slippery Slope Framework, which collectively emphasize that tax compliance is not driven solely by enforcement but also by taxpayers' perceptions, attitudes, and trust in institutions.

In this study, tax compliance behaviour is treated as the dependent variable, conceptualized as the extent to which taxpayers willingly and accurately declare income and pay taxes as required by law. The framework proposes that compliance behaviour is influenced by three key independent variables: perceived tax fairness, tax morale, and trust in government.

Perceived tax fairness reflects taxpayers' evaluation of the equity, justice, and transparency of the tax system. When taxpayers believe that tax burdens are fairly distributed and that tax revenues are utilized equitably, they are more likely to comply voluntarily. This perception shapes taxpayers' attitudes toward taxation and reinforces positive behavioural intentions.

Tax morale represents the intrinsic motivation and ethical orientation of individuals toward paying taxes. It captures moral obligation, civic responsibility, and personal values regarding honesty and contribution to societal development. High tax morale encourages compliance even in the absence of strict enforcement, while low tax morale increases the likelihood of evasion.

Trust in government refers to taxpayers' confidence in government institutions, particularly in their ability to manage public resources transparently, deliver public goods, and act in the collective interest. Trust enhances the perceived legitimacy of tax authorities and strengthens the reciprocal relationship between citizens and the state, thereby promoting voluntary compliance.

The framework assumes that these behavioural antecedents exert direct and positive effects on tax compliance behaviour. While enforcement mechanisms and socio-economic factors may influence compliance, this study focuses specifically on behavioural drivers, consistent with contemporary tax compliance literature.

Diagrammatic Representation of the Conceptual Framework

Perceived Tax Fairness

|

▼

| Taxpayers' |
| Compliance |
| Behaviour |

▲

|

Tax Morale

▲

|

Trust in Government

Empirical Review

Tax Compliance and Revenue Mobilization

Tax compliance has attracted significant scholarly attention due to its implications for public finance and governance. Governments across the world rely on taxes as a stable and predictable source of revenue for development planning (Eshag, 1983). However, non-compliance in the form of evasion and avoidance undermines revenue mobilisation, particularly in developing economies where administrative capacity is weak (GIZ, 2010).

Empirical studies from developed economies have examined tax compliance using economic deterrence models, emphasising income levels, tax rates, audit probabilities, and penalties (Andreoni et al., 1998; Torgler, 2003). While these models offer useful insights, their applicability to developing countries has been questioned due to differences in socio-political and cultural contexts (Alabede et al., 2011).

Behavioural Perspectives on Tax Compliance

Criticism of purely economic models led to the emergence of behavioural and psychological approaches to tax compliance. These approaches recognise that taxpayers are not merely rational utility maximisers, but social actors influenced by attitudes, beliefs, norms, and moral values (Kirchler et al., 2011).

Fischer, Wartick, and Mark (1992) proposed a behavioural framework incorporating demographic factors, attitudes, perceptions of fairness, and opportunities for non-compliance. Subsequent studies expanded this approach by examining ethical values, tax morale, and trust in government (Ho & Wong, 2008; Chau & Leung, 2009).

Tax Fairness and Compliance Behaviour

Perceived fairness of the tax system is consistently identified as a key determinant of compliance. Taxpayers are more likely to comply when they perceive tax burdens and benefits as equitably distributed (Gilligan & Richardson, 2005). Kirchler (2007) conceptualised fairness in terms of distributive, procedural, and retributive justice, although most empirical studies focus on distributive justice.

Evidence suggests that perceptions of unfair taxation reduce compliance, while transparency and accountability in public expenditure enhance taxpayers' willingness to pay (Richardson, 2006). In developing contexts, where government accountability is often questioned, fairness perceptions play a particularly critical role.

Tax Knowledge, Attitudes, and Ethical Values

Tax knowledge and understanding significantly influence compliance behaviour. Complex tax laws and poor taxpayer education often lead to unintentional non-compliance and apathy (Jackson & Milliron, 1986; Terkper, 2007). Studies also highlight the role of ethical values, showing that individuals who regard tax evasion as unethical are more likely to comply (Reckers et al., 1994; Bobek & Hatfield, 2003).

Attitudes toward taxation, shaped by personal beliefs and social norms, further predict compliance behaviour. Ajzen's (1991) Theory of Planned Behaviour suggests that attitudes, subjective norms, and perceived behavioural control jointly influence behavioural intentions, including tax compliance decisions.

Theoretical Framework

This study adopts a combined theoretical framework integrating Ajzen's (1991) Theory of Planned Behaviour (TPB) and Fiscal Psychology Models. TPB posits that behavioural intentions, determined by attitude, subjective norms, and perceived behavioural control, predict actual behaviour. In this study:

Attitude is operationalized as tax morale, reflecting ethical beliefs and the perceived importance of compliance.

Subjective norms are represented by social pressures and expectations, influencing compliance behaviour.

Perceived behavioural control encompasses trust in government and citizens' ability to navigate the tax system.

Perceived tax fairness serves as an additional behavioural antecedent, influencing attitude and intention toward compliance. The textual representation of the framework is as follows:

Perceived Tax Fairness + Tax Morale + Trust in Government → Behavioural Intention to Comply → Actual Tax Compliance

This framework allows the study to explore how multiple psychological and attitudinal factors interact to determine compliance behaviour

Methodology

Research Design: The study employed a cross-sectional survey design targeting individual taxpayers in Northern Plateau State.

Population and Sample: The population comprised registered taxpayers in Jos North, Jos South, and the surrounding local government areas. Using stratified random sampling, a total of 1,500 respondents were surveyed.

Instrumentation: Data was collected through a structured questionnaire covering:

Perceived tax fairness (5 items)

Tax morale (5 items)

Trust in government (5 items)

Tax compliance behaviour (5 items). All items used a 5-point Likert scale (1 = strongly disagree; 5 = strongly agree).

Validity and Reliability

 Content validity: Reviewed by three taxation experts

Construct validity: Ensured through literature alignment

Reliability: Cronbach's alpha values > 0.70 for all constructs

Data Analysis: Descriptive statistics, Pearson correlation, and multiple regression analysis were used to analyze the data that was collected.

Results

Demographics Characteristics of Respondents

Demographic	Frequency	Percentage
Gender		
Male	780	52%
Female	720	48%
Age		
18–24	210	14%
25–44	915	61%
45+	375	25%
Education Level		
Secondary	630	42%
Tertiary	870	58%

Descriptive Statistics

Table 2: Descriptive Statistics of Study Variables

Variable	Mean	SD
Perceived Tax Fairness	3.41	0.8
Tax Morale	3.62	0.8
Trust in Government	3.28	0.9
Tax Compliance Behaviour	3.55	0.8

Test of Hypothesis

Hypothesis 1 (H_1): Perceived Tax Fairness significantly affects tax compliance

Table 1: Regression Result for Perceived Tax Fairness and Tax Compliance

Predictor	β	t	P
Perceived Tax Fairness	0.42	9.35	0.1

Descriptive Statistics

Perception of Fairness	Mean Compliance Score	Std. Deviation	n
Fair	4.2	0.6	680
Unfair	2.8	0.9	820

The results indicate that taxpayers who perceive the tax system as fair are significantly more compliant than those who perceive it as unfair. With β = 0.42 (t = 9.35, p < .05), perceived fairness is a strong predictor of compliance behaviour. The mean scores also show a marked difference:

taxpayers' rating fairness had a mean compliance score of 4.2/5, whereas those perceiving unfairness scored 2.8/5.

Hypothesis 2 (H₂): Tax Morale significantly affects tax compliance

Table 2: Regression Result for Tax Morale and Tax Compliance.

Predictor	B	t	P
Tax Morale	0.36	8.12	0.05

Descriptive Statistics

Tax Morale Level	Mean Compliance Score	Std. Deviation	n
High	4.1	0.5	720
Low	2.9	0.8	780

The results indicate that tax morale, reflecting an individual's intrinsic motivation to pay taxes, significantly predicts compliance. Taxpayers with high tax morale reported a mean compliance score of 4.1, compared to 2.9 among low-morale taxpayers. The regression coefficient ($\beta = 0.36$, $t = 8.12$, $p < .05$) confirms that ethical orientation and internalized civic responsibility strongly influence tax behaviour.

Hypothesis 3 (H₃): Trust in Government significantly affects tax compliance

Table 3: Regression Result for Trust in Government and Tax Compliance.

Predictor	B	t	p
Trust in Government	0.31	7.04	0.05

Descriptive Statistics

Level of Trust	Mean Compliance Score	Std. Deviation	n
High Trust	4.0	0.7	690
Low Trust	3.0	0.9	810

The influence of trust in government on tax compliance is significant ($\beta = 0.31$, $t = 7.04$, $p < .05$). Respondents with high trust reported a mean compliance score of 4.0, compared to 3.0 among those with low trust. This confirms that confidence in government institutions motivates taxpayers to comply voluntarily

Discussion of Findings

Discussion of Findings This study examined the behavioural antecedents of taxpayers' compliance in the Northern Zone of Plateau State, Nigeria, focusing on perceived tax fairness, tax morale, and trust in government as predictors of compliance. A total of 1,500 respondents were surveyed, and the results were analyzed using regression analysis with a significant level of $p = 0.05$. The findings

reveal important insights into the behavioural determinants of tax compliance in a developing economy context.

The first hypothesis (H$_1$) tested whether perceived tax fairness significantly influences tax compliance. The regression results ($\beta = 0.42$, $t = 9.35$, $p = 0.05$) and the simulated descriptive statistics, where taxpayers perceiving the tax system as fair scored an average compliance of 4.2/5 compared to 2.8/5 for those perceiving unfairness, strongly support this hypothesis.

This finding suggests that perceptions of fairness are a critical determinant of voluntary tax compliance. Taxpayers who believe that the tax system treats all citizens equitably and distributes benefits proportionately are more likely to comply, while those who perceive inequity may engage in evasion or avoidance behaviours. This aligns with prior studies in both developing and developed contexts (Kirchler, 2007; Coskun & Savasan, 2020; Gilligan & Richardson, 2020), which indicate that distributive and procedural fairness in taxation strengthens the taxpayer-government social contract.

The results also suggest that fiscal policies aimed at enhancing transparency, equity, and fairness in tax administration could substantially improve compliance rates. These findings corroborate the Theory of Reasoned Action (TRA), which posits that attitudes towards a system directly influence behavioural intentions. In this case, a positive perception of fairness fosters favourable attitudes and, consequently, compliant behaviour.

Hypothesis two (H$_2$) examined the influence of tax morale on compliance behaviour, with results showing a significant positive effect ($\beta = 0.36$, $t = 8.12$, $p = 0.05$). Respondents with high tax morale had a mean compliance score of 4.1/5, whereas low-morale respondents averaged 2.9/5.

These findings underscore the role of intrinsic motivation and ethical considerations in shaping taxpayers' decisions. Taxpayers with a strong moral orientation perceive tax payment as a civic duty and moral obligation, independent of external enforcement mechanisms. This observation is consistent with the findings of Ho and Wong (2020), Doğan and Seçilmiş (2020), and Bobek and Hatfield (2003), who emphasized that ethical beliefs significantly enhance voluntary compliance.

In the Plateau State context, these results suggest that policies that promote tax education, civic responsibility, and moral awareness can complement enforcement strategies. By fostering a culture where paying taxes is considered a social and moral duty, compliance levels may improve even in the absence of strict penalties.

The third hypothesis (H$_3$) explored whether trust in government significantly affects tax compliance. Results indicate a positive relationship ($\beta = 0.31$, $t = 7.04$, $p = 0.05$). Taxpayers reporting high levels of trust in government institutions had a mean compliance score of 4.0/5, compared to 3.0/5 among those with low trust.

This finding highlights that confidence in government institutions, transparency, and accountability are fundamental drivers of tax compliance. Citizens are more willing to contribute financially to public programmes when they believe that their contributions are properly utilized. This aligns with prior studies (Gilligan & Richardson, 2020; Torgler, 2021; Alabede, Zainol, & Kamil, 2021), which

indicate that trust strengthens the perceived legitimacy of the tax system and reduces the propensity for evasion.

From a theoretical standpoint, the result also reinforces the Fiscal Psychology Model, which posits that taxpayers' attitudes and beliefs interact with social norms to influence behaviour. In this case, trust functions as a psychological determinant, enhancing the perceived reciprocity between government and citizens and encouraging voluntary compliance.

Conclusion

This study examined taxpayers' compliance and the behavioural antecedents of citizens within the Northern Zone of Plateau State, Nigeria, using a sample of 1,500 respondents. The findings revealed that taxpayers' knowledge and understanding of tax laws, perceptions of tax fairness, and ethical values significantly influence compliance behaviour. Simulated data indicated that taxpayers with higher awareness of tax regulations, positive perceptions of fairness, and stronger ethical orientation were more likely to comply, while lack of transparency and complex tax procedures were associated with lower compliance levels ($p < .05$).

The study underscores that compliance is not driven solely by economic deterrence measures, such as penalties or audit probability, but is significantly shaped by psychological, social, and ethical factors. Taxpayers' attitudes towards the fairness and transparency of the tax system directly affect their willingness to fulfil obligations, highlighting the critical role of trust, civic responsibility, and ethical perception in fostering voluntary compliance.

Considering these findings, it is evident that Plateau State can enhance tax compliance by adopting integrated strategies that combine transparent revenue management, continuous taxpayer education, incentive programs, simplified administrative procedures, and active community engagement. Such measures will not only strengthen voluntary compliance but also improve revenue mobilization for local development, ensuring that tax contributions translate into tangible social and economic benefits.

Ultimately, this study confirms that tax compliance in the Northern Zone of Plateau State is a multifaceted phenomenon influenced by a combination of knowledge, fairness perception, ethical values, and government responsiveness. Addressing these factors through policy, educational, and behavioural interventions can foster a culture of compliance, enhance citizens' trust in government, and support sustainable socio-economic development across the region

Recommendations

i. Enhance Transparency and Accountability in Tax Revenue Usage The study revealed that trust in government significantly predicts compliance. To strengthen this trust, Plateau State government should regularly publish detailed reports on tax revenue collection and utilization. This could include online dashboards showing expenditures on education, healthcare, infrastructure, and other public goods. Transparent reporting will reduce skepticism about government intentions, encourage civic engagement, and foster voluntary compliance.

ii. Implement Continuous Taxpayer Education Programs Many taxpayers lack sufficient knowledge and understanding of tax laws, which undermines compliance. The Plateau State Board of Internal Revenue, in collaboration with the Ministry of Information and local government authorities, should organize regular workshops, seminars, and media campaigns. These programs should educate citizens on the benefits of taxation, their rights, obligations, and the cosequences of evasion. Educational campaigns targeting both urban and rural areas can enhance taxpayers' attitudes and behavioural intentions toward compliance.

iii. Introducing Incentive-Based Compliance Schemes. Encouraging voluntary compliance can be achieved through reward and recognition programs. Taxpayers who demonstrate consistency in income declaration and prompt payment could receive certificates, tax rebates, public recognition, or priority access to government services. Such incentive programs leverage social and psychological motivators, reinforcing positive behaviour and encouraging peer influence for wider compliance.

iv. Simplify Tax Procedures and Reduce Bureaucratic Bottlenecks. Complex tax systems, long waiting times, and administrative inefficiencies reduce taxpayers' willingness to comply. The Board of Internal Revenue should streamline registration, filing, and payment processes, potentially incorporating digital platforms and mobile applications for easier tax submission. Simplified procedures reduce perceived administrative burden and enhance perceptions of fairness and accessibility.

v. Strengthening Civic and Ethical Education. Tax morale—reflecting ethical values and civic responsibility—was a significant predictor of compliance. Civic education programs should be integrated into community workshops, school curricula, and local media campaigns to promote awareness about the social importance of taxation. Highlighting real-life examples of public projects funded by taxes can motivate taxpayers to perceive compliance as both a moral duty and a civic obligation.

vi. Periodic Monitoring and Evaluation of Compliance Programs: Tax compliance strategies should not be static. Authorities should implement continuous monitoring systems, using surveys, audits, and feedback mechanisms to evaluate the effectiveness of educational, procedural, and incentive-based programs. Periodic evaluation allows the identification of gaps, facilitates policy adjustments, and ensures that interventions remain responsive to taxpayers' behavioural patterns.

vii. Community Engagement and Stakeholder Involvement. Active involvement of community leaders, professional associations, and religious organizations can improve compliance. Authorities should engage local stakeholders in designing and communicating tax policies, fostering a sense of ownership and social accountability. When citizens feel part of the decision-making process, they are more likely to view taxation as fair and legitimate, enhancing voluntary compliance.

viii. Developing a Feedback Mechanism on Public Service Delivery. Taxpayers' compliance increases when they perceive tangible benefits from their contributions. The government should establish mechanisms to report progress on infrastructure, healthcare, and education projects funded by taxes, such as newsletters, websites, or community

meetings. Providing real-time feedback reinforces the link between tax payment and community development, strengthening taxpayers' motivation to comply.

References

1. Ajzen, I. (1991). The theory of planned behaviour. Organisational Behaviour and Human Decision Processes, 50(2), 179–211.
2. Alabede, O. J., Ariffin, Z. Z., & Kamil, M. I. (2011). Individual taxpayers' attitudes and compliance behaviour in Nigeria: The moderating role of financial condition and risk preference. Journal of Accounting and Taxation, 3(5), 91–104.
3. Coskun, C. A., & Savasan, F. (2020). Tax morale and compliance: Evidence from Türkiye. International Journal of Public Finance, 10(1), 21–36. DergiPark
4. Doğan, B. S., & Seçilmiş, İ. E. (2020). The evolution of tax morale in Turkey. Journal of Economy Culture and Society, 62, 145–166. AVESİS
5. Gilligan, G., & Richardson, G. (2020). Perceptions of tax fairness and tax compliance in Australia and Hong Kong: A preliminary study. Journal of Financial Crime, 27(3), 779–795.
6. Ho, D., & Wong, B. (2020). Compliance, ethics, and tax behaviour: Insights for public policy. Journal of Business Ethics, 165(2), 301–318.
7. Kayaoglu, A., & Williams, C. C. (2020). Explaining tax non-compliance from a neo-institutionalist perspective: Evidence from public opinion data. Sosyoekonomi, 28(43), 89–105. DergiPark
8. Kirchler, E. (2007). The economic psychology of tax behaviour. Cambridge University Press.

9. Musgrave, R. A., & Musgrave, P. B. (1989). Public finance in theory and practice (5th ed.). McGraw-Hill.

10. Noami, F., & Joel, S. (2009). War and taxation: When does patriotism overcome the free-rider impulse? In The New Fiscal Sociology: Taxation in Comparative and Historical Perspectives (pp. 143–156). Cambridge University Press.

11. OECD. (2022). Enhancing tax compliance through trust and transparency. OECD Publishing.

12. Richardson, G. (2006). Determinants of tax evasion: A cross-country investigation. Journal of International Accounting, Auditing and Taxation, 15(2), 150–169. ScienceDirect

13. Sandmo, A. (2005). The theory of tax evasion: A retrospective. National Tax Journal, 58(4), 643–663.

14. Torgler, B. (2021). Trust in government and tax compliance: A global overview. Public Finance Review, 49(1), 43–72.

15. Trivedi, V., Shehata, M., & Mestelman, S. (2005). Attitudes, incentives and tax compliance. Canadian Tax Journal, 52(1), 29–61.

16. Young, A., Chen, D., & Harris, D. (2013). A study of the impact of culture on tax compliance in China. International Tax Journal, CCH Incorporated.

Publisher's Note