

EXAMINING THE INFLUENCE OF FAIRNESS PERCEPTION ON TAX COMPLIANCE BEHAVIOR OF THE LIBYA INDIVIDUAL TAXPAYERS: THE MODERATING TAX AWARENESS AND TAX COMPLEXITY

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Abstract

Purpose of Study: This study examines the impact of the perceptions of fairness among Libyan taxpayers in the Libyan income tax system, where a multidimensional model of justice was introduced. This extends the definition of justice from one to distributive fairness and procedural fairness, along with tax awareness and tax complexity as moderators' variables. This study is one of the first studies that test the impact of tax awareness and tax complexity as moderators' variables on tax compliance behavior in a country.

Methodology: Despite the importance of collecting taxes from individual taxpayers, it is a little known about the behavior of tax compliance in general in the Libyan context. This is important for tax authorities to identify behavioral factors that may hinder the successful tax compliance so that remedial action can be taken to improve compliance behavior. It remains currently a severe challenge for the Libyan tax authorities.

Results: The results of this research will contribute significantly to the paucity of current literature on the role of tax awareness and tax complexities as moderators' variables on tax compliance behavior, particularly in developing countries. The serial exploratory search design will be used in this study. The sub-squares analysis will be used to analyze the surveys.

Keywords: Tax Compliance, Tax Fairness, Tax Awareness, Tax Complexity, Libyan Taxpayers, Tax Authority.

INTRODUCTION

Taxation is one of the important elements in managing national income and has played an important role in civilized societies since their birth thousands years ago (Lymer and Oats, 2009). Tax is defined as "a compulsory levy, obligatory by government or other tax raising body, on income, expenditure, or capital assets, for which the taxpayer receives nothing specific in return" (Lymer and Oats, 2009). Tax revenue is fundamental not only because it is the main source for financing public goods and services, but also because it helps sustain democracy, to ensure sustainable development, and to improve the welfare of citizens.

Non-developed countries typically collect tax revenue between 10 to 20 percent of GDP whereas the average for high-income countries is 40 percent (Besley and Persson, 2014; Goral and Akgoz, 2017). For instance, according to a report by OECD (2015) for the year 2012, tax revenue in five countries surveyed (i.e. Hong, Kong, India, Indonesia, Malaysia, and Thailand) was less than 20 percent of GDP. The problem is more serious in developing countries, especially in Arab countries (Abodher *et al.*, 2018; Gencer, 2018). Similarly, in Libya (country of study), the current tax-to-GDP ratio is very low only 11%, well below the average of developed tax regimes (25-35%), developing countries (18-25%) and even the Arab countries (16%). The main reason for the low performance to this revenue collection is the lack of tax compliance and the weakness of tax administration figure1.

Libya, as one of the Middle East countries, is categorized as one of the developing countries which suffering from a problems of tax non-compliance among taxpayers (Transparency International's Quarterly Newsletter, 2014). Tax revenues collected during the fiscal year 2014 have amounted to LYD 731 million. This figure falls short by 19% from the estimated tax collection, which stood at LYD 900 million. This represents tax gap of LYD 169 million stemming from tax noncompliance. Moreover, tax revenue collection in 2015 shows 8% decline reaching to LYD 671 million as against LYD 731 million in 2014. Recently, tax researchers tend to focus on tax compliance behavior intentions, especially in countries with weak executive power like Libya (George and Georgios, 2017). Similarly, this research focus on tax compliance intentions in this study and use the term "tax compliance" to refer to individuals' intentions to tax compliance.

PROBLEM STATEMENT

Tax noncompliance is a global phenomenon that is often practiced in different countries including developed and developing nations. According to Murphy *et al.* (2016) and Ghorashi and Darabi (2017) pointed out that the total of tax evasion worldwide exceeds US\$ 3.1 trillion or 5.1% of global gross domestic product (GDP). The problem is more serious in developing countries, especially in Arab countries (Cobham, 2014). In Libya, according to The World Bank Group (WBG) and PricewaterhouseCoopers (PwC and WBG, 2016) reports on tax compliance in Libya in relation to 189 other countries. According to the report, Libya stands 116th in 2013, 157th in 2014 and 160th in 2015 out of 189th in the overall world ranking of paying taxes. The Libyan Audit Bureau report (2017), notes that in 2014, sovereign revenues were estimated at 6,048 billion dinars, but the amount received was only 1,566 billion dinars. This deficit is due to sovereign

revenues exceeding 4 billion dinars due to the behavior of tax non-compliance. In additional, statistics on the trend of tax collection during 2009-2013 by the LAB report, 2017 indicate a significant reduction in tax collection from LYD 38.1 million in 2009 to just LYD 5.3 million in 2013, representing a tax gap of LYD 33 million, as a result of non-compliance by taxpayers.

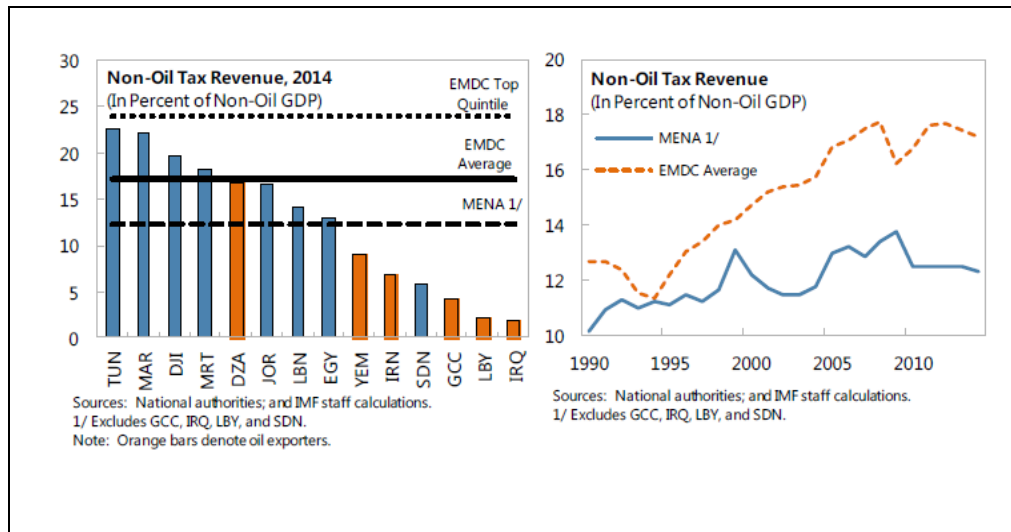


Figure1: Tax Revenue in Percent of GDP (Non-Oil Tax Revenue, 2014)

This alarming situation requires the Libyan government should pay more attention to the effective collection from their fiscal sources of income such as taxes. It thus, more efforts are needed from government, tax authorities, and researchers to study the reasons why the individual taxpayers continue to evade taxes in Libya. The present study is pushed by a need to know the factors that may influence individual taxpayers' decisions in terms of compliance or non-compliance.

Table 2: Public Finances (Percentage of GDP)

Total revenue and grants	2009	2010	2011	2012	2013	2014	2015
Tax revenue	12.6	13.6	1.4	0.7	1.0	1.1	1.5
Oil revenue	55.1	54.3	31.9	56.9	43.6	39.5	44.9
Total expenditure	26.8	52.6	47.0	45.8	55.9	55.8	47.5
Current expenditure	12.5	27.8	38.2	41.1	48.8	48.6	41.2
Wages and salaries	5.9	11.1	25.8	15.8	18.6	18.5	15.7
Interest	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Capital expenditure	13.6	23.6	6.8	4.7	5.6	5.8	5.2
Primary balance	32.6	7.4	-13.5	13.8	-9.3	-13.2	0.4
Overall balance	32.6	7.4	-13.5	13.8	-9.3	-13.2	0.4

Note: Only major items are reported from domestic authorities.

RESEARCH OBJECTIVE

This research investigates the role of tax fairness dimensions, tax awareness, and tax complexity in improving tax compliance behavior. Generally, the main purpose of this study is to attempt to narrow the tax gap experienced by the Libyan Tax Authority, through exploring factors that might encourage an individual taxpayer to comply with tax laws and regulations. To achieve the overall aim of this study, there are four main objectives are:

RO1: To explore the relationship between tax fairness perceptions and tax compliance behavior among Libyan taxpayers.

RO2: To investigate the validity of the use of tax awareness and tax complexity as moderate variables (one of the first studies that tests tax awareness and tax complexity as moderators' variables).

RO3: To determine the moderate effect of tax awareness on the relationship between tax fairness perceptions and tax compliance behavior in Libya context.

RO4: To determine the moderate effect of tax complexity on the relationship between tax fairness perceptions and tax compliance behavior in Libya context.

RESEARCH QUESTIONS

Four main research questions were developed to achieve these research objectives are:

RQ1: To what extent do of tax fairness perceptions influence the tax compliance behavior of individual taxpayers in Libya?

RQ2: To what extent do tax awareness and tax complexity as moderate variables affect the relationship between the tax fairness perceptions and tax compliance behavior of taxpayers?

RQ3: Does taxpayer's tax awareness moderate positively the relationship between tax fairness perceptions and tax compliance behavior in Libya context?

RQ4: Does taxpayer's tax complexity moderate positively the relationship between tax fairness perceptions and tax compliance behavior in Libya context?

CONCEPTUAL FRAMEWORK AND REVIEW OF PREVIOUS STUDY

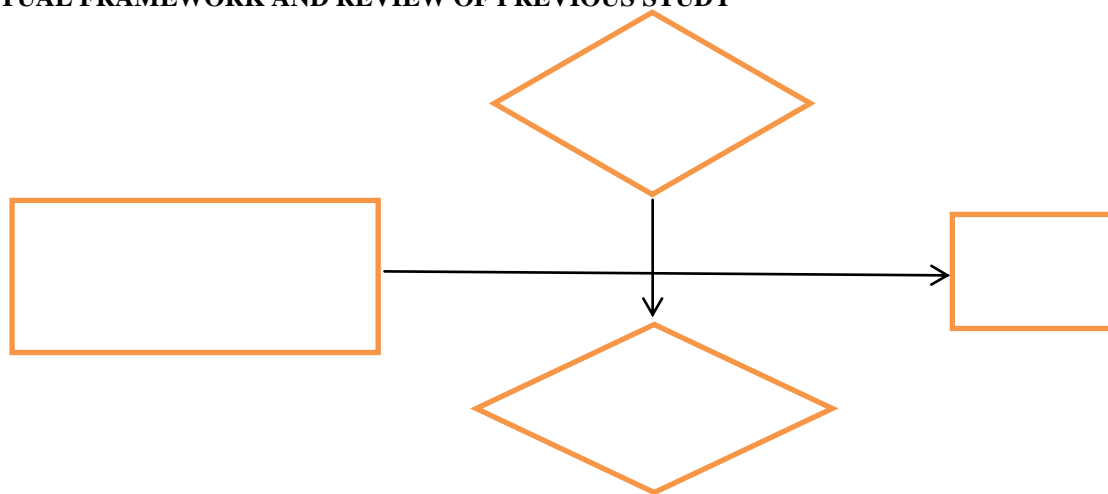


Figure 2: Conceptual Framework

The figure above shows the theoretical framework of this study. This paper is conducted to explore the influencing factors to improve tax compliance between individual taxpayers Libyan, based on tax fairness perception as independent variable, tax awareness and tax complexity as moderates' variables. These variables will be tested to explore whether they will further improve tax compliance among individual taxpayers.

Tax Fairness perceptions and tax compliance

Fairness refers to situation whereas a taxpayer is taxed according to their capability (Lymer and Oats, 2009). In generally, total tax payable depends on total income receivable. Taxpayer with higher income must pay higher tax and vice versa (Vince *et al.*, 2018). According the fairness the higher the income, the bigger the proportion of tax needs to be paid. Baseline definitions for key terms are essential to the full discussion of any complex topic. The terms fairness are difficult. Judgments as to whether or not a rule or action is fair can be quite subjective (Suyanto, 2016).

The perception of fairness has induced much interest for wide-ranging empirical research as researchers accentuated the importance of taxpayers' perceptions of fairness on compliance level (Susilawati *et al.*, 2013; Sapiei *et al.*, 2014). A fair tax can be described as one where the greater burden of the tax is borne by individuals who are more financially well off and capable of paying the tax. Since taxes affect the tax bearer, it is important to understand how taxpayers will respond to adjustments in fiscal policies (Slemrod, 2015). The perceptions of taxpayers' on the burdens and benefits associated with tax decisions allow for more effective functioning of the tax system (Mohammad, 2017) and can help mitigate tax avoidance and evasion. The mixed findings documented overseas suggest that this relationship can be hypothesized as follows:

H1: There is significant positive relationship between tax fairness perceptions and tax compliance behavior in Libya context.

Fairness has been recognized as one of the attributes of a good tax system (Mascagni, G, 2014) that plays an important role in tax reporting behavior (Kirchler, 2007; Machogu and Jairus, 2013; Jimenez and Iyer, 2016; Randlane, 2016). If a tax system is perceived to be unfair, it can encourage taxpayers to evade tax payment and render the tax system less successful (Richardson, 2006; Slemrod, 2015). This is because of this assumed relationship with tax evasion that tax policymakers are

concerned about public perception of fairness; thus, the perception of tax fairness is seriously recognized in tax compliance literature.

Distributive Fairness and tax compliance

Distributive fairness refers to fair exchange of resources that includes cost and benefits (Kirchler, 2007) by comparing individual influence and the outcome of the contribution, resources include materials or non-materials, positive or negative such as tax burden (Wenzel, 2004). Wenzel (2004) unpacks distributive fairness into three dimensions: horizontal equity, vertical equity, and exchange equity. Most tax compliance studies examining the relationship between fairness and compliance focus on aspects of distributive justice. In general, distributive justice theory argues that taxpayers focus on the fairness of their outcome, their tax liability, when forming judgments concerning the fairness of the income tax system (Wenzel, 2004; Alm, 2012; Besley and Persson, 2014).

Taxpayers consider both the distribution of tax burdens and the distribution of tax-funded benefits as they evaluate the distributive justice of the federal income tax system (Wenzel, 2004; Ayuba *et al.*, 2016). As taxpayers evaluate the distribution of tax burdens, they focus on the horizontal and vertical equity of the tax system. Exchange equity becomes important as taxpayers consider the distribution of benefits. Therefore, the tax compliance literature consistently views distributive justice as a multi-dimensional construct with three underlying factors: horizontal equity, vertical equity and exchange equity (Li, 2010; Gemmell and Ratto, 2012; Mansour, 2015). Therefore, the following hypothesis is constructed:

H2: There is significant positive relationship between distributive fairness and tax compliance behavior in Libya context.

Procedural Fairness and tax compliance

According to Van and Verboon (2010) Procedural fairness focus on the perception whether fair procedures and services are executed by the authority. Thibaut and Walker (1975) make a significant contribution to the justice literature by introducing their theory of procedural justice. Prior to the publication of their work, the justice literature was dominated by studies emphasizing the importance of distributive justice. Thibaut and Walker (1975) identify two primary components of procedural justice, the fairness of the process and the fairness of the decision. Their theory suggests that individuals form fairness judgments based on perceived personal control over both elements.

(Murphy *et al.*, 2016; Torgler, 2016) examine why procedural fairness is important to individuals as they form overall fairness judgments. He suggests a group-value theory of procedural justice, arguing that individuals place importance on procedural justice because the treatment experienced during interaction with an authority is indicative of one's status within a group. When an authority treats an individual fairly and with respect, that individual's status as a valued member of a group is reinforced. The work of Torgler (2016) and Hashimzade *et al.* (2013) motivates a number of tax compliance studies that treat interpersonal concerns as a dimension of procedural justice. While many procedural justice studies converge on the finding that fair process improves tax compliance (Verboon and Dijke, 2007; Alm, 2012; Jimenez and Iyer, 2016) not all studies demonstrate this positive relationship. A number of studies that include interactional justice concerns as a dimension of procedural justice report a negative relationship between the fairness measure and tax compliance. Murphy *et al.* (2016) finds a positive relationship between procedural justice and tax evasion for her sample. These results suggest that additional research is necessary to isolate the effects of procedural and interactional justice in a tax setting. This discussion leads to the following hypothesis:

H3: There is significant positive relationship between procedural fairness and tax compliance behavior in Libya context.

The Moderating Role of Tax Awareness

According to Awaluddin and Sulvariany (2017) awareness of taxation is a condition where a person knows, recognizes respects, obeys the applicable tax provisions seriously, and desires to fulfil his or her tax compliance. While Gitaru (2017) defines consciousness of paying taxes as a form of moral attitude, which gives a contribution to the state to support the development of the country and strive to comply with all rules set by the state and can be imposed on the taxpayer.

The findings of Suyanto (2016) found that tax awareness has a positive and significant impact on taxpayer compliance. Taxpayers that have an adequate level of education will better understand the system and rules of taxation better. Based on sufficient understanding, taxpayers will be motivated to comply with and carry out their tax obligations, including paying taxes that have become their obligations (Kamil, 2015). Thus, it can be said that the higher level of taxpayer awareness, especially in the field of taxation, the more obedient the taxpayer to carry out its obligations. Vince *et al.* (2018) founds in their studies, that tax awareness moderates the effect of education, service quality, and accountability on tax compliance.

In Libya, no evidence of the impact of tax awareness on tax compliance behavior is documented to date, who studied the effect of tax knowledge on the behavior of Libyan taxpayers. The research findings indicate positive and significant relationship between tax knowledge and taxpayer compliance behavior. This discussion leads to the following hypothesizes:

H4: Tax awareness positively moderates the relationship between fairness perceptions and tax compliance behavior in Libya context.

The Moderating Role of Tax Complexity

Tax complexity is a multidimensional concept defined by different people from different viewpoint (Evans and Tran-Nam, 2013) tax complexity refers to can be viewed from the point of difficulty in reading, understanding, and interpreting tax laws for their application in tax compliance. To taxpayer, tax complexity is viewed from the point of time taken and cost incurred in complying with the relevant tax legislations (Doerrenberg and Peichl, 2013).

Simplicity is one of the usually recognized key tenets of taxation system. Reducing complexity in a taxation system reduces compliance costs, organizational costs. Such an outcome could lead to improved levels of voluntary compliance (Gemmell and Ratto, 2012). Complexity in the tax system will reduce the time an individual or company has for other pursuits and detract from further participation in the work force. It also makes the system unfair, as it imposes a higher burden on lower income households (Hashimzade *et al.*, 2013; Hallsworth, 2014). Tax complexity could exist in many forms: uncertainties of tax law, complex tax computation, frequent amendments to tax law, excess detail in the law, excessive burden of record keeping, confusing formats and instructions in tax returns, and cost incurred by taxpayers in seeking professional advice (Mansour, 2015).

While other has found that the impact of complexity on compliance varied with the characteristics of individual taxpayers: such as income level, education level, perceptions of fairness and equity and the opportunity to evade (McKerchar, 2005). In contrast, McKerchar *et al.* (2013) evidenced that when the level of complexity increased (for non-business taxpayers) it significantly increased non-compliance among taxpayers. Consistent findings were established in the literature where tax complexity was one of the significant contributing factors that lead towards non-compliance among taxpayers (Evans and Tran-Nam, 2013; Sapiei *et al.*, 2014; Zandi and Elwahi, 2016). In the absence of such empirical evidence, the proposition that tax complexity influences fairness perceptions and thus affecting on tax compliance (increase or decrease) will be tested.

This discussion leads to the following hypothesizes:

H5: Tax complexity negatively moderates the relationship between fairness perceptions and tax compliance behavior in Libya context.

CONCLUSION

Arguably, the problem of tax compliance in developing economies tends to have more serious consequences than those in advanced economies, especially in countries with difficult periods of social and political transformation (for example Libya, the country of study), where the Libyan government Urgently need sufficient funds to provide basic goods and services such as education and health. This worrying situation requires that the Libyan government pay more attention to the effective collection of its financial sources such as taxes. This in turn leads to the need for a detailed investigation into the position of taxpayers of tax compliance (i.e., tax compliance in Libya). Consequently, further efforts are required by the government, tax authorities and researchers to examine factors that contribute to improving the level of tax compliance among Libyan taxpayers.

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