

## **Taxpayers Behaviour and Tax Compliance Outcomes: Function of Tax Justice in Nigeria**

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**ABSTRACT:** *A successful fiscal policy particularly on tax administration is all about the efficiency, effectiveness and economy of tax compliance which measured by the compliance level. The objective for this study was to study the impact of Tax Justice on the taxpayers behaviour and consequential tax compliance. The principle of tax justice will be considered in the context of resolving a conflict of interest concern. This is because the contents of the tax system, particularly the determination of the level of tax charges and the regulations that apply to them, clearly demonstrate a contradiction between the interests of the government and those of the taxpayer. And it is in this framework that tax law must be supported in order to ensure that the contents of the tax system are of high quality. The primary data research design used with well-structured questionnaire distributed online through the WhatsApp platform and responses obtained from 163 respondents out of 220 distributed, representing a 72% response rate. SPSS was used for the descriptive and inferential statistical analysis using the regression estimation and testing the data for quality assurance. The study found out that there is a positive significant relationship between tax justice and voluntary compliance outcomes, revenue compliance outcomes and integrity compliance outcomes. The study thus concluded that tax justice significantly impacts on the taxpayers behaviour and consequent compliance with the tax obligations.*

**KEYWORDS:** ability to pay, capitulation, resistance and disenchantment, tax compliance, tax justice,

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### **INTRODUCTION**

Fiscal policymakers in established, emerging, and developing economies are concerned about achieving high levels of tax compliance and preserving present compliance rates. Taxation's primary goal, regardless of the economy's type, is to fairly raise revenue in order to finance the deficit in infrastructure, making tax compliance a source of friction for policymakers, tax authorities, and tax payers all over world.

There is justice when distributing tax rights and obligations has been done in such a way that the four cardinal objectives of taxation will be accomplished without let or hinderance and equitably too. The premise of tax collecting, according to Adam Smith, is essentially justice in taxes. Tax compliance will rise in tandem with a shift in the public's sense of justice in a more positive direction. Simply said, if the sense of justice, in this case tax justice, is accompanied with an increase in tax compliance, it is a win-win situation. Taxpayers' views or ideas on tax fairness may be inferred from whether or not they believe the tax they have paid is directly proportionate to the service or facility they should get.(Kabinga, Alt, & Tendet, 2016; Sahari et al., 2020).

Compliance may be defined as following all of the rules that have been established, and therefore tax compliance can be defined as a state in which taxpayers must execute and complete all of their tax rights and duties. Tax compliance may also be defined as taxpayer obedience in carrying out the tax obligations that have been mandated and executed based on existing taxation laws, as well as taxpayers' voluntary conduct in reporting all other income received.(N Susanto, Pesudo, & Warouw, 2020; Widuri & Irawan, 2019). Compliance may be defined as following all of the rules that have been established, and therefore tax compliance can be defined as a state in which taxpayers must execute and complete all of their tax rights and duties. Tax compliance may also be defined as taxpayer obedience in carrying out the tax obligations that have been mandated and executed based on existing taxation laws, as well as taxpayers' voluntary conduct in reporting all other income received.(Lethbridge, 2016; Mutia Basri, Rusli Tanjung, Azhar, & Indrastuti, 2019).

As economic and political aspirations for a good tax system, there is a link between justice and ability to pay. The ability to pay plays a role in the design of revenue-raising tax laws in a variety of technical ways.(AICPA, 2019; Pistone, Roeleveld, Hattingh, Nogueira, & West, n.d.)Tax justice which can also be seen from the perspective of a fair execution of the purpose of introduction of taxation with the four cardinal “Rs” of raising revenue, redistribute wealth, repricing of goods and services and regulate the economy is a topical discussion examinable from many angles including the determinants of each of the cardinal points. This study will consider achieving these four points which encompasses all the tax stakeholders as being responsible for achieving compliance which also according to the OECD classification can be broadly categorised into voluntary compliance outcomes revenue compliance outcomes and integrity compliance outcomes. (Blum & Kalven, 1973; Chen, 2018; Network, 2020).

Generally, the objective of this study is to examine the impact of a fair and equitable tax system on the compliance outcomes and this can be in two categories revenue compliance and non-revenue compliance with revenue compliance manifesting on the performance of the non-revenue compliance. Specifically, the study will focus on the three objectives as listed below:

1. To examine the impact of tax justice on Voluntary Compliance Outcomes (VCO)
2. To evaluate the effect of justice on Revenue Compliance Outcome (RCO)
3. To analyse the impact of tax justice on Integrity Compliance Outcome (ICO)

4. To examine the impact of Taxpayers behaviour on tax compliance (TBC)  
For the purpose of this study therefore, the following hypothesis will be tested, namely
1. Tax justice does not have any impact on Voluntary Compliance Outcomes (VCO)
2. Tax justice have no impact on Revenue Compliance Outcome (RCO)
3. Tax justice does not have any impact on Integrity Compliance Outcome (ICO)
4. Taxpayers behaviour have no significant effect on tax compliance (TBC)

## **LITERATURE REVIEW/THEORETICAL FRAMEWORK**

### **Conceptual Review**

Tax Justice is a mechanism that seeks to restore the taxes to whom they are due, both the payers and the collectors and ensure the tax system achieves the desired objectives dealing mainly with tax evasion including management of tax havens (illegal tax dodging) and tax avoidance (legal tax dodging). Tax justice can be centred mainly on concepts of equity and fairness and thus political leaders and public policy makers fervently pay homage to these ideals in virtually every sphere of lawmaking and regulation while citizens also complimentarily and keenly get sensitive to arguments about fairness in almost every policy debate. (Boteach & Amy, 2019; Torgler, 2003; Tripathi, Sinha, & Agarwal, 2011; Widuri & Irawan, 2019). According to Oyedele (2018) tax justice is all about a fair system that caters to the needs of taxpayers and their ability to pay. And taxation without tax justice is a deadly social sin.

Tax compliance is described as a taxpayer's ability and willingness to follow tax regulations, declare the correct amount of income each year, and pay the correct amount of taxes on time. (Hassan, Naeem, & Gulzar, 2021). Tax behaviour can easily be modelled after the OECD tax compliance outcomes and will be focused for the purpose of the study. There are three compliance outcomes which are voluntary compliance outcomes, revenue compliance outcomes and integrity compliance outcomes. (Ajala & Adegbe, 2020; Kondelaji, Sameti, Amiri, & Moayedfar, 2016; OECD, 2014).

### **Distributive Justice**

Distributive justice is concerned with the equitable allocation of social cooperation's costs and rewards among varied individuals with competing wants and claims. A distributive justice theory must provide an account of political justification that specifies the weight to be given to various types of relevant considerations and an acceptable description of the viewpoint from which judgements are made. These resources must be used by the theory to support an account of a just distribution of social goods, deciding the priority to be given to claims of right, entitlement, efficiency, equality, fairness, and community in the process. In the context of tax compliance, distributive justice refers to the perceived fairness of the allocation of tax responsibilities and tax-funded benefits among taxpayers. (Kaufman, 2012; Batchelder, 2020; Hall, 2019; Maloney, 1987; Stark, 2021).

### **Procedural Justice**

In order to provide less affluent governments a bigger voice at the bargaining table than they have had in the past, procedural fairness demands expanding the inclusiveness of the international tax structure. Procedural justice is based on four important principles: voice, neutrality, respect, and trust. Compliance and favourable outcomes are tied to following these principles. Treating people with dignity and respect, allowing citizens a "voice" during encounters, remaining neutral in decision-making, and transmitting trustworthy reasons are the four essential elements of procedural justice. (Hartner, Rechberger, Kirchler, & Schabmann, 2008; Rachmawan, Subekti, & Abid, 2020).

Procedural justice is concerned with the mechanisms of public decision-making. It focuses on the fairness of decision-making methods as well as how persons are treated by decision-makers. Individuals who believe they have been handled fairly by authorities perceive those authorities as having genuine authority and hence are entitled to be obeyed, regardless of the authority's decision outcome. Procedural justice is vital in deciding whether or not to comply with tax laws, and it is consistent with the accommodating approach to fostering compliance. The outcomes model of procedural justice is based on the premise that the fairness of the process is contingent on the method achieving proper outcomes. (Horodnic, 2018; Murphy, 2004; Prihandini, Zuhri, & Jahja, 2019; Rachmawan et al., 2020; Stark, 2021).

### **Retributive Justice**

According to the study of (Husak(2021 and Willigenburg(2021) retributive justice is a philosophy of punishment that states that when an offender defies the law, justice demands that they suffer as a result, and that the punishment is commensurate to the crime. However, the assessment of whether a punishment is severe enough varies widely between cultures and individuals. The concept of retributive justice is best understood as a form of justice dedicated to three principles: first, that those who commit certain types of wrongful acts, such as paradigmatically serious crimes, morally deserve a proportionate punishment; second, that it is intrinsically morally good—good without regard to any other goods that may arise—if some legitimate punisher gives them the punishment they deserve; and third, that it is intrinsically morally good—good without regard to any other goods that may arise—if some legitimate punisher (Sayidah, Suryaningsum, Murdianingrum, Assagaf, & Sugiyanto, 2020; Wibisono, Irwansyah, Widia, & Faizah, 2020).

The study of (MacUlan & Gil, 2020) explained retributive justice as a type of criminal justice that focuses on punishing offenders and compensating victims to guarantee the maintenance of social order. In general, the intensity of the punishment is proportional to the seriousness of the crime, and retributive justice entails the unilateral imposition of punishment to restore justice. As a result, it may be stated that it is a criminal justice system that focuses on punishing offenders rather than rehabilitating them. The idea behind retributive justice is that paying taxes is simply too expensive, and that unpunished free-riders create an unfair feeling. After someone breaks the rules, actions can be performed with two goals in mind: first, to change behaviour through

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punishment, and second, to reestablish a sense of fairness. There is a notion based on limited evidence that tax compliance increases when tax authorities believe they can find and punish tax evaders, while on the other hand, positive impacts might be noticed when individuals who pay on time and in full are rewarded. What can be deduced is that retributive justice is intimately linked to impunity and the Rule of Law. Countries with a high level of impunity and a poor Rule of Law will find it difficult to prosecute tax evasion, which can lead to a sense of injustice among those who do pay. (Horodnic, 2018; Stark, 2021).

### **Taxpayers Behaviour**

There are three paradigms of punishment, service and trust in discussing taxpayer behaviour according to (Torgler, 2021). (Sabina Kołodziej, 2021) identified the Braithwaite five motivational factors of taxpayer actions which are commitment, capitulation, resistance, disengagement, and game playing. In the event of a **commitment**, tax payers are fair and willing to obey the law and tax authorities for civic and moral reasons rather than because of tax administration pressure. A broad desire to "do the right thing" is a major element in tax compliance. Taxpayers want to follow the rules because they feel it is the proper thing to do, not because they are afraid of being fined (Wenzel, 2005). In this circumstance, the authorities must take a supportive stance, cultivating encouragement for this group of taxpayers by simplifying the legislation and making those incentives available. **Capitulation** refers to taxpayers who conditionally comply with tax laws and authorities as long as the offered public services and fiscal equity are deemed acceptable. There is a lot of evidence that people try to fit in with social standards and that how others act has a big effect on how they make decisions. For those who find themselves in this situation, it is sufficient for the authorities to make transparent positive results obtained through efficient use of public funds, to ensure a satisfactory level of public goods, to maintain fiscal equity through both costs and benefits, and to leverage positive fiscal behaviour of this category of taxpayers, who will thus see an effective respect and valorisation of their contributions. When the administration and taxpayers engage in a way that is marked by mutual trust and a citizen-centered attitude (synergetic environment), the latter will feel on the right side of the law and will be more likely to pay taxes honestly and spontaneously. (Adekoya, Olaoye, & Lawal, 2020; Oyedele, 2018; Salawu, Adegbe, & Oladejo, 2019).

**Resistance and disenchantment** are negative postures linked with taxpayers' attempts to discover and speculate on every possibility provided by the tax rules in order to break them. In this instance, the tax authorities must provide guidelines to guarantee correct comprehension of the rules and to make the findings of public audits available to the public.

**Disengagement** is a characteristic of taxpayers who purposefully and out of conviction fail to comply with the law and the tax authorities. In a climate of distrust, when there is a low level of respect between the tax authorities and the government on the one hand, and people on the other, the authorities should highlight their capacity to regulate citizens' behaviour. (Adekoya, Adewale, & Akeem., 2019; Adekoya et al., 2020; Bajrami, 2020; Dibia, 2020; Enyi, Rufus, & Augustine, 2019; Omo-Osagie, 2020; Salawu et al., 2019; Tapang, Onodi, & Jones, 2018;

Varotsis & Katerelos, 2020). In this climate of mistrust, when the tax administration's instruments and methods for encouraging payment compliance are primarily coercion and punishment, taxpayers react with apprehension, making it impossible to create a cooperative relationship.(Nasution, Santi, Husaini, Fadli, & Pirzada, 2020; Onakoya, Afintinni, & Ogundajo, 2017).

### **Voluntary Compliance Outcomes**

According to Supriyati & Prananjaya(2018) improving voluntary compliance among taxpayers is a critical goal for revenue agencies as it represents the highest source of revenue for public projects. This voluntary compliance can be objectively assessed by looking at whether taxpayers have voluntarily met their commitments. While specific obligations of taxpayers differ from one tax regime to the next and from one jurisdiction to the next, there are four universal categories of obligations that almost all taxpayers are likely to face: registration for tax purposes; timely filing of tax returns; accurate reporting of tax liabilities; and timely payment of taxes. External stakeholders are generally interested in these metrics because they are simple to understand outcomes. Most revenue bodies have established indicators for some or all of the four domains of taxpayers' obligations, and external stakeholders are generally interested in these metrics because they are simple to understand outcomes.(Batchelder, 2020; Dada & Taiwo, 2020; Rabiou & Mustafa, 2021; Varotsis & Katerelos, 2020).

### **Revenue Compliance Outcomes**

There are three practical ways to assessing and attributing tax compliance outcomes based on revenue measures that are worth considering. These revenue consequences have to do with collecting the appropriate tax at the appropriate time. The emphasis is on achieving the correct tax outcome rather than on taxpayer behaviour. This is sometimes referred to as increasing tax revenue or bridging the tax gap.(OECD, 2014).

Audit yield, total revenue impacts, and tax assured are the three primary techniques that employ revenue as a measure. Audit yield is not an outcome metric in and of itself, but it is the most commonly used performance indicator for compliance operations, and therefore a standard against which other metrics may be compared. "The dividing line between outputs and outcomes may be blurry," according to the OECD's "Government at a Glance 2021" study(OECD, 2021). "While outputs relate to the amount of goods and services generated by governments, outcomes indicate the consequences of policies and procedures on individuals and businesses." Audit yield is typically seen as an output measure because it is directly related to revenue bodies' audit operations, although it does have some characteristics of an outcome measure in that it generates more income. Total revenue impacts attempt to incorporate the increased revenues that arise from improved voluntary compliance as a result of the revenue body's operations, in addition to audit yield. Tax assurance is a metric that quantifies the proportion of the revenue base where the revenue authority is confident that the correct tax is being collected, rather than attempting to quantify additional revenues.(Abayomi, Rapheal, Olaitan, & City, 2021; Oktar & Taşkın, 2019; Rabiou & Mustafa, 2021)

### **Integrity Compliance Outcomes**

The integrity outcomes encompass whether the revenue body administers the tax system fairly and if the public has faith in the revenue body's tax administration. As a result, this chapter looks at two types of tax compliance integrity measures: internal quality and governance measures that show the revenue body is acting with integrity and that its actions are procedurally fair, and external measures that show how these actions build community trust and confidence. (Chen, 2018; Lethbridge, 2016; Network, 2020). Integrity compliance differs from revenue and compliance results in that the community has trust and confidence in the tax administration, which is required for a tax system to function and plays a key role in promoting voluntary compliance and therefore a sustainable revenue base. Many revenue bodies have created integrity metrics, and while this study acknowledges the relevance of integrity results in comparison to revenue and compliance outcomes, it does not focus on them. Rather, this chapter lays forth some basic thoughts as a springboard for future investigation. (Ada, 2009; Amah & Nwaiwu, 2018).

The public's and practitioners' trust and confidence in the fair and objective administration of the tax system is the cornerstone of integrity results. Integrity also entails that confidential material be managed with the proper level of security and protection, and that employees of the revenue body maintain the greatest level of personal integrity and are free of undue or inappropriate influence. As a result, approaches to assessing integrity outcomes are drawn from, and should reflect, this duality: the revenue body's activities that contribute to tax system integrity, and the community's perception of it. To put it another way, measurement should take into account both internal (institutional) and external (societal) factors. Together, these complementing aspects provide a useful foundation for identifying a more definite set of integrity measurements. (Broekhuijsen & Vording, 2020; Gribnau, 2018; Hartner et al., 2008; Hassan et al., 2021)

### **Theoretical Review**

There are three popular theories of taxation which also for this paper can be relevant and they are the cost of service theory, benefit derived theory and the ability to pay theory.

#### **Cost of Service theory**

According to the Cost of Service theory, the government's cost of providing public goods to meet societal needs should be considered the basis of taxes, and thus tax is paid based on the cost of public goods enjoyed by citizens. According to this argument, the government should tax citizens based on the cost of the services it provides. The government provides some services to citizens, and the expense of those services should be shared by everyone. An individual's tax should be equivalent to the cost of the benefit he or she receives. (Olawale Luqman Samuel, 2014).

In the work of Agbo & Nwadiakor(2020) , the government should charge citizens based on the value of the services it provides as there exist a semi-commercial relationship between the tax collector and tax payer.. The government provides some services to people, and the expense of such services should be shared by everyone. An individual's tax should be equivalent to the cost

of the benefit he or she gets. There are four main criticisms of the cost of service theory, the first of which is that determining the overall cost of government services is extremely difficult, making the question of how to distribute the total cost among citizens impossible to resolve. Second, finding how to share the cost of services among persons is inherently complex. Third, the impoverished will have to pay more taxes under the contemporary welfare state since they receive greater benefits. As a result, it contradicts the notion of fairness. Finally, the cost of the services supplied is highly dependent on the administrator's efficiency, forcing taxpayers to shoulder the expense of inefficiencies when the need arises.

### **Benefit derived theory**

Knut Wicksell (1896) and later Professor Lindahl(1919) created the benefit derived theory and this theory, often known as the contractual theory, asserts that the government and the people have a contractual relationship. It grounds taxation on a political willingness to pay for benefits obtained to pay for public-goods expenditures. The Benefits Received Principle is a tax provision that states that a donor who receives a tangible benefit from making a charitable contribution must deduct the value of that benefit from the amount claimed as an income tax deduction. It is a theory of income tax fairness that states that people should pay taxes based on the benefits they receive from the government. The benefit principle is a concept in public finance taxation theory. It grounds taxation on a political willingness to pay for benefits obtained to pay for public-goods expenditures. It's also used to talk about tax progressivity, company taxes, and property or wealth taxes. The benefit principle states that those who get government benefits should pay for it meaning that anybody who receives government assistance should contribute to it. One of the theories that always come into discussion when discussing benefit derived theory is the ability to pay theory as these two theories seems like thye Siamese twins of taxation principle.

### **The ability to pay theory**

The research was based on Adam Smith's ability to pay theory, which he proposed in 1776. As a factor, tax education is a boost for those who have taxable and assessable income, and so each of the proxies of tax education will have a considerable impact on compliance levels. The ability to pay principle is a progressive tax, according to Estrada (2011), because it is directly tied to the degree of tax payers' income and wealth. According to Pressman (2018), the word "capacity to pay," which simply refers to the allocation of tax burdens and benefits, promotes both egalitarian and utilitarian objectives.(Oberon Nauta ;Bas de Wilde, 2020; Slemrod, 2018; Ťelinský, Soroková, & Petříková, 2018).

The ability-to-pay concept is a theoretical theory that ensures fair taxation in tax systems, and it states that every tax obligation of a fiscal type should be founded on this premise of ability to pay, regardless of whether it is based on a statutory requirement or not (Chooi, 2020; Koritnik & Podlipnik, 2017). With sufficient education and awareness for a march towards tax compliance, the burden of payment that depends on assessable income and wealth would be reduced.



The ability-to-pay strategy separates government revenue and spending. Taxes are levied based on a taxpayer's ability to pay; there is no exchange of money. Taxes paid are seen as a sacrifice by taxpayers, and it is debatable whether they should be on equal sacrifice, when the total loss of utility as a result of taxation should be equal for all taxpayers, and thus the rich will be taxed more heavily than the poor; or equal proportional sacrifice, when the total loss of utility as a result of taxation should be equal for all taxpayers, and thus the rich will be taxed more heavily than the poor. All taxpayers should experience the same proportional loss of utility as a result of taxation, or When it comes to making a minimal sacrifice, Taxation should result in an equal loss of utility (as measured by the derivative of the utility function) for all taxpayers.(Etim, Paul, & Essien, 2020; Ewa, Adesola, & Essien, 2020; Harashima, 2020).

### **Empirical Review**

#### **Tax Justice and Voluntary Compliance Outcomes**

Tax compliance is a current and relevant subject that dates back to the early 1970s, when the decision to comply was characterized as merely a risky economic option. Only two options are available to taxpayers: declare their income or declare less than their real income. The decision to comply or not is based on a cost–benefit analysis, with unpaid taxes serving as the typical income and the risk of being found and the severity of the potential punishment serving as the typical cost. According to the study, tax compliance or non-compliant conduct is the result of a cost–benefit analysis and is mostly determined by the activeness with which coercive tactics are used. (Randlane, 2015).

(Rachmawan et al., 2020) investigated the impact of psychological factors on voluntary tax compliance among personal taxpayers in Malang Raya, who are primarily small and medium-sized enterprises (SMEs). Tax expertise of taxpayers was projected to improve the influence of procedural justice on voluntary tax compliance and trust in the tax authorities, according to the study. Using a convenience sampling method, the study sampled 405 respondents in Malang Raya who are personal taxpayers with SMEs. That procedural justice perception affects trust in the authority and voluntary tax compliance, and that trust in the authority mediates the effect of procedural justice perception on voluntary tax compliance; however, tax knowledge has not been shown to strengthen procedural justice perception in the context of trust in the authority and voluntary tax compliance. According to the analysis, in order to increase tax compliance, the authority must ensure a fair procedure in accordance with taxpayers, which will build trust in the authority and make it easier for taxpayers to comply, because tax knowledge does not increase compliance because taxpayers only judge to comply according to the tax system's easy and simple procedure.(Hassan et al., 2021).

#### **Tax Justice and Revenue Compliance Outcomes.**

According to the Oyedokun, Akintoye, and Salawu(2017) study, one of the factors of economic wealth redistribution, which includes infrastructure as well as expenditure on economic services and community and social services, has a favourable influence on tax collection. Tax justice enhanced tax revenue in Nigeria, according to the study, and the government should improve

services to the governed in order to promote tax justice, which will improve federally collected tax income.

In Sub-Saharan Africa, Oyedokun(2017) assessed the impact of Tax Justice and Informal Tax Advocacy on the Revenue Base (Nigeria).. Ex-post facto research approach is used in this study, with time series data analyses of government tax income from 2000 to 2014 serving as surrogates for the demand for tax fairness and informal sector taxes. According to the study, there would be a regime of tax compliance when every Naira of tax paid by taxpayers delivers an equivalent lawful benefit to taxpayers, limiting evasion and avoidance. According to the research, the government should take seriously the issue of diversifying the economy and also change its attention to taxes, with tax administration being better organised to aid the government in its revenue-raising efforts. Similar to this study is that of Oseni & Ehimi(2019) who also consider that tax morale on the taxpayer in accordance with the government's tax policies as a useful source of revenue.

#### **Tax Justice and Integrity Compliance Outcomes.**

According to Ogungbade, Enitan, and Adekoya(2021) ,there are a number of variables that contribute to low income tax and administration compliance in Nigeria, but one of the most crucial has been the taxpayers' attitude. The study of (Alshira'h, Alsqour, Lutfi, Alsyouf, and Alshirah, 2020; Johnson and Omodero, 2021) identified financial position and risk preference as moderators of taxpayer behavior in the study, and positive management of tax evasion tactics was recommended as a way to improve compliance.

Usman(2019) investigated the impact of taxpayers' perceptions of tax officials' competence and integrity on companies' income tax compliance levels in Nigeria, because how the public perceives an organisation can have an impact on its success or failure, depending on the nature of the perception, which can be positive or negative. The paper used primary data from 436 respondents, which was analysed using an ordered logistic regression model. The empirical findings revealed a positive relationship between a company's income tax compliance propensity and its earnings, a positive relationship between a company's income tax compliance propensity and taxpayers' perceptions of tax officials' competence, and a positive relationship between a company's income tax compliance propensity and tax officials' integrity. According to the study, the Revenue Authority should take strict measures against any tax officials found wanting, and the measures taken should be publicised, in addition to taking necessary steps to improve the organization's and its employees' public image, which will aid in improving companies' income tax compliance levels in Nigeria.(Aremu & Siyanbola, 2021).

Nasution et al. (2020) analysed the effect of tax knowledge, tax complexity, and tax justice on taxpayers' trust and tax compliance as well as the differences in tax compliance levels in South Sumatra. An explanatory research that takes a quantitative approach sampling 900 respondents and analysed using confirmatory factor analysis (CFA) with the structural equation modeling (SEM) approach .The study concluded that tax knowledge and complexity has no effect on tax

compliance but tax justice and tax[ayers trust has effect on tax compliance. The study concluded by recommending that tax authorities need to reassess their policies in improving tax compliance and give more attention to progressive taxation approach for fairness.

### **Taxpayers Behaviour and Tax Compliance.**

(Hassan, Naeem and Gulzar(2021) explore the relationship between individual taxpayers' voluntary tax compliance behaviour and a variety of economic, social, behavioural, and institutional variables. The study employed a quantitative approach, employing the survey technique to gather data from 435 individual taxpayers through questionnaire. The structural equation modelling approach was utilised to examine the connection between components using mediation and moderation tests. The justice and simplicity of taxpayers' actions were confirmed in this investigation. Furthermore, the intensity of the relationship between morale, simplicity, government expenditure, and compliance behaviour is strongly mediated by perceptions of justice.

Alshira'h(2019) examined the impact of peer influence on on income tax compliance among Jordanian small and medium enterprises (SMEs). A questionnaire was used to collect data from 212 owner-managers of SMEs. Unlike other studies, peer influence as a behaviour trait did not particularly affect sales tax compliance level The study recommended building models that will include other untested factors from economic, socio-psychological factors such as tax complexity, the financial condition, tax fairness.

Appah and Ebimobowei(2016) investigated the tax compliance intentions and the behaviour of the individual taxpayer in Nigeria. Taxpayers are influenced by the disposition towards public institutions, fairness and social norms in the society. Primary and secondary sources were used for the empirical analysis with the secondary sources were from scholarly books and journals while the primary source involved a well structured questionnaire administered to 785 respondents. The data collected from the questionnaire were analyzed using relevant diagnostics tests and multiple regression models. The result revealed a significant relationship between tax compliance intentions and equity attitudes of tax compliance intentions and social and moral norm variables which are part of behavioural factors. One of the paper onclusion is that nature of the society in terms of the level of governance affects the taxpayer behaviour and recommended that the relevant tax authorities should apply tax morale model of compliance that incorporates internal taxpayer motivations and emphasizes a more individual carrot and stick approach

## METHODOLOGY

The sources of data for this study were both primary and secondary sources. Questionnaire instrument constitutes the primary source while journal articles and materials, textbooks and the internet constitute secondary sources. There are three dependent variables for this paper with one moderating variable. The ex-post facto design is used for the Revenue Compliance Outcomes and this approach was chosen because it aims to identify factors associated with specific types of behaviour by analysing historical events from previously occurring conditions; hence, there is no space for control over the factors or variables because the events have already occurred and cannot be changed.

The population in the study consisted of tax authorities, tax consultants, corporate tax managers and taxpayers. The researcher uses a purposive sampling method for convenience. A researcher can use convenience sampling when the population is large (Etikan, 2017). We distribute online questionnaires through several groups of WhatsApp. The researcher asked the willingness of the members of the WhatsApp group to answer the questions in the questionnaire. The target population of two hundred and eighty as the feasible tax stakeholders as identified by the CITN activities around Ogun State and to enhance the confidence in the findings and conclusions from this study, the study followed scientific and empirical means to determine the sample size by employing the model developed by Taro Yamane (1967) to determine the sample size. Yamane's sampling size determination model is presented as:

$A = k/[1+(ke^2)]$  Where: **A** is the sample size, **k** is the population, **e** is the error limit (0.05 on the basis of 95% confidence level). Substituting the data on these variables in the study, the sample size is determined as approximately 163 respondents who are involved as tax authorities, tax advisors, or tax managers of organisations were used.

The questionnaire that was distributed is the result of a modification from similar research by (Farrar, Thorne, Farrar, Massey, & Thorne, 2020; Mahangila & Holland, 2016; N Susanto et al., 2020; Orajaka, 2021; Sayidah et al., 2020). Descriptive (mean, standard deviation, and normality test) and inferential statistics were used to analyse the data (regression analysis). EViews 9.0 version statistics package was used for the statistical analysis.

### Variables Operationalisation

The variables for this study will be operationalized thus:

$$Y = f(X)$$

$$Y = (y_1, y_2, y_3)$$

Where Y = Tax Compliance (TACO), and;

$y_1$  = Voluntary Compliance Outcomes (VCO)

$y_2$  = Revenue Compliance Outcome (RCO)

$y_3$  = Integrity Compliance Outcome (ICO)

X = Tax Justice (TAJU), and ;

$X = (x_1, x_2, x_3)$

$x_1$  = Distributive Justice (DJ)

$x_2$  = Procedural Justice (PJ)

$x_3$  = Retributive Justice (RJ)

The moderating variable Z of Taxpayers Behaviour impact on tax compliance.

Where  $Z=z_1$  = TaxPayers Behaviour.

### Hypothesis One

$Y = f(x_1)$

$y_1 = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \varepsilon_i$

$VCO = \beta_0 + \beta_1 DJ + \beta_2 PJ + \beta_3 RJ + \varepsilon_i$  ----Equation 1

### Hypothesis Two

$Y = f(x_2)$

$y_2 = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \varepsilon_i$

$RCO = \beta_0 + \beta_1 DJ + \beta_2 PJ + \beta_3 RJ + \varepsilon_i$  ----Equation 2

### Hypothesis Three

$Y = f(x_3)$

$y_3 = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \varepsilon_i$

$ICO = \beta_0 + \beta_1 DJ + \beta_2 PJ + \beta_3 RJ + \varepsilon_i$  ----Equation 3

$TBC = TAJU = \beta_0 + \beta_1 DJ + \beta_2 PJ + \beta_3 RJ + \varepsilon_i$  ----Main Equation

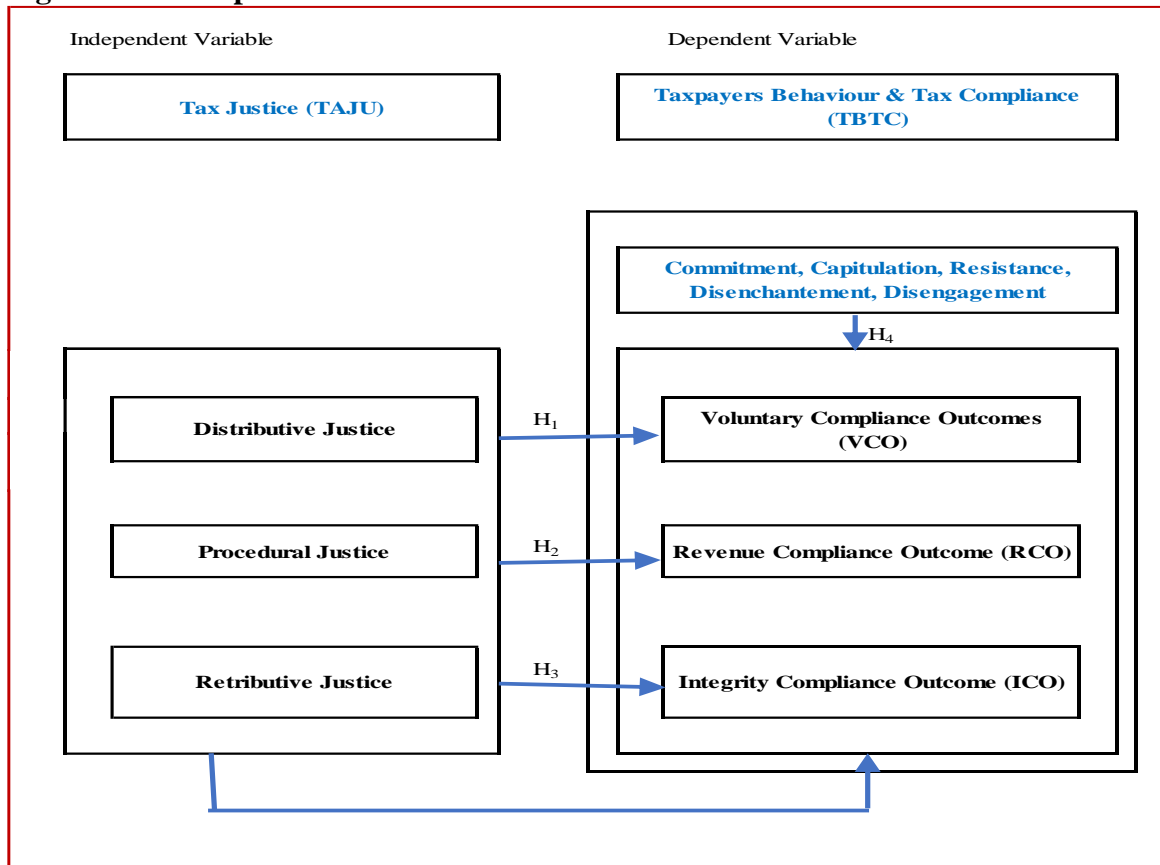
Where  $\beta_0$  = the constant of the equation

$\beta_1 - \beta_3$  = the coefficient of variables in the equations;

$\varepsilon_i$  = the stochastic function that accounts for the errors that may arise in the equation.

**Model Specification**

**Figure 1 - Conceptual Model**



**Source: Researcher’s Conceptual Model (2021)**

Tax justice proxies is viewed from the determinants or purpose and the need to ensure that these concepts are fairly and equitably managed while the tax compliance proxies are adapted from the OECD compliance criteria

**Data Presentation and Analysis**

**1.1 Descriptive Analysis**

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	Kurtosis
I. Distributive Justice	163	2.2	4.4	3.77	.3363	-1.103	3.349
II. Procedural Justice	163	3	4	3.30	.460	.878	-1.245
III. Retributive Justice	163	3	5	4.19	.504	.314	.225
IV. Voluntary Compliance Outcomes	163	2	4	3.64	.743	-1.697	1.010
V. Revenue Compliance Outcomes	163	2	4	3.53	.536	-.475	-1.025
VI. Integrity Compliance Outcomes	163	2	4	3.90	.395	-3.958	15.196
Valid N (listwise)	163						

Table 4.1 presents the descriptive results of the variables under consideration. The explanatory variables; distributive tax justice, procedural tax justice and retributive tax justice have mean values of 3.77, 3.30 and 4.19 respectively. The associated standard deviation are given as; 0.336, 0.460 and 0.504. The dependent variable; voluntary compliance outcomes, revenue compliance outcomes and integrity compliance outcomes has mean values of 3.64, 3.53 and 3.93 respectively with associated standard deviation of 0.743, 0.536 and 0.395 in the same order.

## Empirical Analysis and Testing of Hypothesis

### Hypothesis One

**Research Objective One** : Examine the impact of tax justice on Voluntary Compliance Outcomes (VCO) in Ogun State, Nigeria

**Research Hypothesis 1 (H<sub>01</sub>)**: Tax justice has no significant effect on voluntary compliance outcomes of taxation in Nigeria.

**Table 4.11: Model 1**

Variable	Model 1			
	Coefficient	Std. Error	t- stat	Prob.
Constant	-2.520	.457	-5.519	.000
Distributive Justice	2.574	.233	11.070	.000
Procedural Justice	-.333	.141	-2.355	.020
Retributive Justice	-.582	.177	-3.282	.001
$R^2$	Adjusted $R^2$ : Overall		$F$ -Stat(p)	
0.550	0.541	64.707(.000)		

**Dependent Variable: VCO**

**\*significance at 5%**

**Source : IBM SPSS Regression Analysis Results (2021)**

The regression analysis was conducted to determine the contribution of the independent variables to the variance in the dependent variable. Result in Table 4-11 revealed multiple regression of the effect of tax justice on Voluntary Compliance Outcomes (VCO) in Ogun State, Nigeria. The result indicated that perception of tax justice was statistically significant to voluntary compliance outcomes ( $F= 64.707$ ,  $p < 0.05$ ). The 't' values indicated the influence of each predictor variables on the response variables with an absolute t value  $> 2$  and p value  $< 0.05$  the results were as follows, distributive justice ( $t= 11.070$ ,  $p < .05$ ); procedural justice ( $t= -2.355$ ,  $p < 0.05$ );

retributive justice ( $t = -3.282$ ,  $p < .05$ ). The results revealed that only distributive justice has positive significant effect and procedural and retributive justice has negative but also significant on voluntary compliance outcomes in the study areas against the null hypothesis of this study. The result showed that the entire variables were found significant. The adjusted R Square value indicated that 54.1% of the variance in voluntary compliance outcomes is a function of the tax justice amongst the taxpayers in Ogun state, Nigeria, a strong predictor. This is in line with the findings of (Hassan et al., 2021; Kaufman, 2012; Murphy, 2017; Rachmawan et al., 2020).

### Hypothesis Two

**Research Objective Two :** evaluate the effect of justice on Revenue Compliance Outcome (RCO) in Ogun State, Nigeria

**Research Hypothesis 2 (H<sub>02</sub>):** Tax justice has no significant effect on voluntary compliance outcomes of taxation in Nigeria.

**Table 4.12: Model 2**

Variable	model 2			
	Coefficient	Std. Error	t- stat	Prob.
Constant	-1.271	.302	-4.201	.000
Distributive Justice	1.554	.154	10.090	.000
Procedural Justice	.258	.094	2.755	.007
Retributive Justice	-.456	.117	-3.880	.000
<i>R</i> <sup>2</sup>	Adjusted <i>R</i> <sup>2</sup> : Overall		<i>F</i> -Stat(p)	
<i>0.621</i>	0.614		6.950(.000)	

**Dependent Variable: RCO**

**\*significance at 5%**

**Source : IBM SPSS Regression Analysis Results (2021)**

The regression analysis was conducted to determine the contribution of the independent variables to the variance in the dependent variable. Result in Table 4-12 revealed multiple regression of the effect of tax justice on Revenue Compliance Outcomes (RCO) in Ogun State, Nigeria. The result indicated that perception of tax justice was statistically significant to revenue compliance outcomes ( $F = 6.95$ ,  $p < 0.05$ ). The 't' values indicated the influence of each predictor variables on the response variables with an absolute t value  $> 2$  and p value  $< 0.05$  the results were as follows, distributive justice ( $t = 10.090$ ,  $p < .05$ ); procedural justice ( $t = 2.755$ ,  $p < 0.05$ ); retributive justice ( $t = -3.880$ ,  $p < .05$ ). The results revealed that distributive and procedural justice



has positive significant effect, with retributive justice having negative but also significant on revenue compliance outcomes in the study areas against the null hypothesis of this study. The result showed that the entire variables were found significant. The adjusted R Square value indicated that 61.4% of the variance in voluntary compliance outcomes is a function of the tax justice amongst the taxpayers in Ogun state, Nigeria, a strong predictor. This is in line with the findings of (Hassan et al., 2021; Rachmawan et al., 2020).

### Hypothesis Three

**Research Objective Three** : evaluate the effect of justice on Integrity Compliance Outcome (ICO) in Ogun State, Nigeria

**Research Hypothesis 3 (H<sub>3</sub>)**: Tax justice has no significant effect on voluntary compliance outcomes of taxation in Nigeria.

**Table 4.13: Model 3**

Variable	model 3			
	Coefficient	Std. Error	t- stat	Prob.
Constant	.647	.198	3.265	.001
Distributive Justice	1.294	.101	12.823	.000
Procedural Justice	-.601	.061	-9.800	.000
Retributive Justice	.085	.077	1.101	.273
<i>R</i> <sup>2</sup>	Adjusted <i>R</i> <sup>2</sup> : Overall		<i>F</i> -Stat(p)	
<i>0.700</i>	0.694		123.480(.000)	

**Dependent Variable: ICO**

**\*significance at 5%**

**Source : IBM SPSS Regression Analysis Results (2021)**

The regression analysis was conducted to determine the contribution of the independent variables to the variance in the dependent variable. Result in Table 4-13 revealed multiple regression of the effect of tax justice on Integrity Compliance Outcomes (ICO) in Ogun State, Nigeria. The result indicated that perception of tax justice was statistically significant to integrity compliance outcomes ( $F= 123.48$ ,  $p < 0.05$ ). The 't' values indicated the influence of each predictor variables on the response variables with an absolute t value  $> 2$  and p value  $< 0.05$  the results were as follows, distributive justice ( $t= 12.823$ ,  $p < .05$ ); procedural justice ( $t= -9.800$ ,  $p < 0.05$ ); retributive justice ( $t= 1.101$ ,  $p > .05$ ). The results revealed that distributive justice has positive significant effect, with procedural justice having negative but also significant on revenue

compliance outcomes in the study areas against the null hypothesis of this study. The result showed that the entire variables were found significant. The adjusted R Square value indicated that 61.4% of the variance in voluntary compliance outcomes is a function of the tax justice amongst the taxpayers in Ogun state, Nigeria, a strong predictor. This is in line with the findings of (Hassan et al., 2021; Rachmawan et al., 2020).

### Main Hypothesis.

**Main Research Objective:** evaluate the effect of taxpayers behaviour and justice on tax compliance outcomes (TCO) in Ogun State, Nigeria.

**Main Research Hypothesis (Ho4):** Taxpayers behaviour and tax justice has no significant effect on tax compliance outcomes of taxation in Nigeria.

**Table 4.11: Study Model**

Variable	Main Model			
	Coefficient	Std. Error	t- stat	Prob.
Constant	.647	.198	3.265	.001
Distributive Justice	1.294	.101	12.823	.000
Procedural Justice	-.601	.061	-9.800	.000
Retributive Justice	.085	.077	1.101	.273
$R^2$	.535			
Adjusted $R^2$ : Overall	.526			
F-Stat	60.940(.000)			

**Dependent Variable: TaxPayers Behaviour**

**\*significance at 5%**

**Source : IBM SPSS Regression Analysis Results (2021)**

The model summary revealed that the coefficient of determination measured as the adjusted  $R^2$  0.693. This indicates that about 69.3% variation in tax compliance is attributable to the effectiveness or perception of tax justice, while the remaining 30.7% change can be attributed to other factors not covered in the model. This signifies a very strong bond between the tax justice (independent variables) proxies and taxpayers behaviour and compliance (dependent variables). Furthermore, the coefficient of federally collected tax revenue is positive, indicating that there is a positive relationship between the use of tax cooperative compliance. This result is, however statistically significant for only the Distributive and procedural justice since its level of significance is 0.000 (0%) which is less than the 5% acceptable level of significance. Thus, distributive and procedural justice positively influenced tax compliance. The output statistics

stood at  $TR = -1.432 + 0.200DJ - 0.057PJ + 0.039RJ$ . The overall F-Statistics is 141.283, while the P-value of the F-Statistics is 0.000 which is less than 0.05 adopted for this work. Hence, the null hypothesis may not be accepted as the result indicates that tax justice influence on tax compliance outcomes in Nigeria is significant.

## **CONCLUSION, RECOMMENDATION AND CONTRIBUTION TO KNOWLEDGE.**

### **Conclusion**

This research proves that tax justice with the three proxies is and will affect taxpayer behaviour and compliance with tax regulations in Nigeria. The regression estimates show the effect of tax justice on voluntary compliance outcomes, revenue compliance outcomes and integrity compliance outcomes which indicates that the distributive, procedural and retributive justice individually and collectively have a positive significant effect on the three proxies of compliance. Thus, this study concluded that tax justice have significant positive effect on the taxpayer behaviour and compliance in Nigeria.

### **Recommendations**

The following suggestions are given based on the data and conclusions of this study:

- i. Tax authorities require low-cost methods of mass communication, yet not every taxpayer uses the same communication channels. As a result, tax authorities should explore experimenting with various communication techniques.
- ii. Tax justice is primarily a perception issue that will necessitate adequate stakeholder sensitization and awareness programmes particularly by the Federal and States Revenue Services to instill the various ideas and policies that inform applicable procedures; and
- iii. To improve integrity compliance, the three tiers of revenue authorities (federal, state, and local government) should develop a system that appeals to an individual's feeling of responsibility and good citizenship.

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