



Determinants of individual taxpayers' attitudes towards income tax payment in Colombo district

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Abstract

This study investigates the factors determining the individual taxpayers' attitudes towards income tax payment in Colombo district, Sri Lanka. Primary data was collected from 200 income taxpayers in the Colombo district using the convenience sampling method who are eligible to pay the income tax. The attitudes of income taxpayers towards the income tax system were considered as the dependent variable, whereas knowledge of taxpayers, simplicity of the tax system, compliance cost, morality and trust towards the government were considered as the independent variables of the study. The data were analyzed through frequency, correlation analysis and multiple regression and the findings of the frequency revealed that 83 percent of the taxpayers were males and only 17 percent of them were females. Among the taxpayers, 52.5 percent earn an income between LKR 250,000 - LKR 500,000 and only 11 percent earn an income above LKR 750,000 per month. Among the taxpayers, 35 percent are between 36 and 45 years old, followed by 34 percent at 46 and 55 years old. Nevertheless, only 1 percent of them belong to between 18 to 25 years old. Pearson correlation showed that nearly 74 percent of positive correlation exists between attitude and morality while only 22 percent of positively weak correlation exists between attitude and knowledge. The findings of the multiple regression model revealed that knowledge, fairness, morality, and trust towards government have a significant positive impact on taxpayers' attitudes while simplicity and compliance cost have insignificant in the model. Finding of the study will help policy makers to implement the suitable strategies that may improve the collection of government tax revenue in the future.

Keywords: *Attitudes of income taxpayers, compliance cost, knowledge of taxpayers, simplicity of the tax system, trust towards government.*

1. Introduction

Tax is a mandatory financial charge imposed by the government on a country's taxpayers (James & Nobes, 2000), as any government in the world requires financial assistance to meet its citizens' expectations (Jayawardane & Low, 2016). The fiscal and taxation system of a country has a significant impact on resource allocation, income distribution, promotion of social goals and economic stability (Jayaweera & Sameera, 2018). Further, taxation is vital to raise domestic investment and government savings and to reduce debt. Income tax is one of the primary sources of revenue for any government around the world and it influences the economy of that country in numerous ways. Governments use income tax to collect earnings from a business or personal profits, which is used to cover various government costs, including infrastructure development and public services such as health and education. In Sri Lanka, the income tax introduced in 1932 is governed by the Inland Revenue Department (IRD) with authority to charge, levy, and collect income tax on individuals, partnerships, sole-proprietorships, or companies. In Sri Lanka, income tax makes up around 23 percent of the total revenue collection (Central Bank of Sri Lanka, 2019).

Standards of efficiency, equity, and simplicity are all used to guide advanced tax frameworks. In Sri Lanka, a few divisions and councils deal with collecting taxes on behalf of the government. The department of Inland Revenue primarily administrated the central government tax. Other divisions like the Division of Customs and the Department of Excise also collect a few demands on behalf of the central government. The Department of Inland Revenue is currently in charge of administering the direct and indirect taxes such as; Pay Tax, Value Added Tax, Economic Service Charge, Debit Tax, Stamp Duty, and Betting Tax. Generally, the tax share as a percentage of Gross Domestic Product (GDP) is expected to increase as the per capita GDP rises. In the Sri Lankan context, per capita GDP has been rising but the tax to GDP ratio has been falling. Despite the fact that increasing tax revenue as a percentage of GDP is an important goal of economic development policy, Sri Lanka has not been able to raise enough tax revenue to cover its public expenditure on general public services, social services, economic services, and so on (Amirthalingam, 2013). Many countries, including Sri Lanka, have a chronic fiscal deficit. Despite the fact that there are several options, budget deficit tax revenue will be the best source of funding for the budget deficit, taking into account the negative consequences of alternative sources such as money creation and debt. Income tax has been the main source of direct taxes in Sri Lanka (Vijayakumaran & Vijayakumaran, 2014), which can increase tax income.

The self-assessment income tax system was introduced in Sri Lanka on 01st of April 1972. Since that point, this system has been in operation for the last 49 years in this country. It requires each taxpayer to create their return of income, compute their obligation, and pay the tax through authorized banks on time. The people's behavior, attitudes, and perception also decide the payment of tax and finally, it determines the

government's tax revenue. Also, discernment behavior and attitudes differ from one person to another. Generally, the government collects taxes from different parties, including individuals. Typically, individuals think that tax is an excess of burden, which is reducing their level of consumption and savings. Some individuals do not know that they are liable for tax payments. Because of these reasons, some Sri Lankan people do not pay their tax liability to the government. Because of this situation as a country, the government has to face many problems to achieve economic goals such as full employment, stability, economic growth, efficiency, and equity. Therefore, it is essential to identify the different perceptions about paying income taxes, because individuals' attitudes differ from one person to another. Therefore, it is directly influenced for the government income tax revenue and thus, reviewing the individual taxpayers' attitudes towards the payment of current tax system is a timely requirement.

1.1 Research questions

- What are the significant correlations that exist between knowledge of the taxpayers, simplicity of the tax system, compliance cost, fairness, morality and trust towards government on taxpayers' attitudes towards income tax payment in Colombo?
- To what extent does knowledge of the taxpayers, simplicity of the tax system, compliance cost, fairness and morality affect the taxpayers' attitudes towards the income tax payment in Colombo?

1.2 Objectives of the study

- To assess the correlation between knowledge of the taxpayers, simplicity of tax system, compliance cost, fairness, morality, trust towards government and the taxpayers' attitudes towards the income tax payment in Colombo.
- To evaluate the impact of knowledge of the taxpayers, simplicity of tax system, compliance cost, fairness, morality and trust towards government on attitudes of taxpayers towards income tax payment in the district.

1.3 Significance of the study

Based on the results of the study tax policymakers can identify the factors that affect to pay tax and it will help to design the appropriate tax policies to ensure the income from tax. Also, this research will be helpful for the individual taxpayers to get an idea about the importance of paying income tax. Thus, the findings from this study are expected to provide an update on taxpayers' fairness perceptions and compliance behavior in Sri Lanka. For example, the information on the current level of fairness perceptions among the taxpayers, particularly on the dimensions that require attention from the tax authorities

may help improve the income tax systems. Further, findings will assist the Sri Lankan tax authority to focus on ways to improve this fairness among taxpayers while maintaining positive perceptions of the remaining dimensions.

2. Review of literature

Scholars have studied the determinants of individual taxpayers' attitudes towards income tax payment in different geographical boundaries, including Sri Lanka. A study done by Abdul-Razak and Adafula, (2013) investigates the taxpayers' attitude and its influence on tax compliance in Ghana. Attitudes, subjective norms, perceived behavioral controls, intention and behavior were used as the study variables. The Spearman rank correlation coefficient was used to measure the relationship among the variables. The results revealed a positive relationship between the level of understanding and tax compliance decisions among the respondents who do not have a clear awareness about tax. Eragbhe and Aronmwan (2015) conducted a study to examine the taxpayers' income, taxpayers' attributes, and how they affect tax compliance in Nigeria. The data were collected through self-employed questionnaires. Taxpayers' attitude, taxpayers' perception, taxpayers' gender, taxpayers' income and personal income tax compliance were used as the study variables. Ordinary Least Square technique was utilized to achieve the research objectives. According to the findings tax payers' gender and income significantly affect to tax compliance.

Analysis of factors affecting individual taxpayers' compliance was studied by Setiawan and Harnovinsah (2019). The scholars were expected to empirically analyze and prove factors that affect individual taxpayers' compliance in Jakarta. Tax knowledge, perception of tax fairness, and tax audit were used as independent variables, while individual taxpayers' compliance was used as the dependent variable. One hundred individual taxpayers were selected through convenience sampling by using the closed questionnaire. The study found that all the independent variables have a positive and significant impact on taxpayers' compliance.

Beza (2014) analyzed the determinants of taxpayers' voluntary compliance with taxation in Eat Gojjam- Ethiopia. Fairness, attitudes towards taxation, probability of being audited, tax knowledge, service delivery performance of the revenue office, educational status, family size, duration as a taxpayer and age were used as the independent variables. The researcher found that fairness and attitudes towards taxation have a positive and significant correlation with tax compliance. Serem, Robert, and Phillip (2017) conducted a study on the effect of tax system simplicity on tax compliance among the rental income earners in Kenya. The study found that there is an appositive and significant correlation between tax compliance and simplicity of tax structure.

The effect of tax knowledge on individual taxpayers' compliance was examined by Damajanti and Karim (2017). Results of regression analysis revealed that tax knowledge

Determinants of individual taxpayers' attitudes towards income tax payment in Colombo district

significantly affects tax compliance. Asrinanda (2018) conducted a study to examine the influence of tax knowledge, self-assessment system and tax awareness on taxpayer compliance in Banda Aceh city. Findings depicted that there is a significant and positive impact of tax knowledge on taxpayer compliance.

In the Sri Lankan context, Jayawardane and Low (2016), investigated the influence of attitudes towards tax compliance decisions among individual taxpayers by considering attitudinal factors in Colombo city in Colombo District. Results of the study indicated that the tax rate is high and the tax system is unfair. Further, insufficient tax audits, weak probability of detection, weak enforcement action of the IRD, the complexity of tax system, and government spending attitude also affect tax compliance decisions. Jayaweera and Sameera (2018) conducted another study in Sri Lanka to investigate the factors affecting the attitudes of income taxpayers towards the income tax system in Anuradhapura district. Fairness, simplicity, compliance cost, morality, and image towards the government and tax administration were considered independent variables while income taxpayers' attitudes towards the income tax system was considered the dependent variable. By using the convenience sampling method, sixty individual income taxpayers were selected as the study sample. Descriptive statistics, correlation analysis and regression analysis were used to analyze the collected data. Results of the study stated that the fairness, compliance cost, tax administration system and image towards the government have a significant negative relationship with attitudes towards the income tax system in Sri Lanka.

3. Method of data collection

Primary data was collected from 200 individual income taxpayers in the Colombo district using the convenience sampling method to identify the factors that determine the taxpayers' attitudes towards income tax payment. A questionnaire survey was undertaken to collect primary data from the respondents in January 2021 to February 2021. A structured questionnaire was used to collect the data from the respondents who are eligible to pay the tax above 18 years old with a monthly income of LKR 250,000 or above. The questionnaire consists of two main parts. The first part of the questionnaire consists of demographic information. The second part included questions regarding taxpayers towards the income tax system, knowledge of taxpayers, simplicity of the tax system, compliance cost, morality, and trust towards the government. A five-point Likert scale used to measure the study variables, and each variable consists with five statements.

3.1 Methods of data analysis

After collecting data, the raw data was screened to check for incomplete responses. From the initial screening, the researchers found no missing values included in the questionnaire. Therefore, 200 questionnaires were employed to data analysis in order to achieve the research objectives. Prior to data analysis, a reliability test was performed to

determine the acceptability of data collected through questionnaires. The Cronbach's Alpha Co-efficient (CAC) is determined for dimensions. The CAC values for taxpayers' attitudes towards the income tax system, knowledge of taxpayers, simplicity of the tax system, compliance cost, morality and trust towards the government were all greater than 0.7, indicating a high level of reliability. Therefore, all the scales used in the study are sufficiently accurate in the sense of the current analysis. The collected data were analyzed using different analytical tools such as frequency and correlation analysis. Further, to examine the factors influencing the attitudes of taxpayers towards income tax payment, multiple regression model is also employed in the study.

Multiple regression analysis

The following multiple regression model is employed in the study to examine the factors that determine taxpayers' attitudes on income tax payment.

$$Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \varepsilon$$

Where,

Y_i = Attitudes of the tax payers on income tax

X_1 = Knowledge of the tax payers

X_2 = Simplicity of the tax system

X_3 = Compliance cost

X_4 = Fairness

X_5 = Morality

X_6 = Trust towards government

β_0 = Intercept

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5$ and β_6 are the coefficients of each independent variable respectively.

ε = Error

4. Results and discussions

Results derived from frequency, correlation analysis and multiple linear regression model were described in the following.

4.1 Sample profile of the respondents

Demographic characteristics of the respondents such as gender, civil status, occupation and monthly income are depicted in Table 1.

Determinants of individual taxpayers' attitudes towards income tax payment in
Colombo district

Table 1
Demographic profile of the respondents

| Variables | Frequency | Percentage |
|---------------------------|-----------|------------|
| Gender | | |
| Male | 166 | 83 |
| Female | 34 | 17 |
| Civil Status | | |
| Single | 16 | 8 |
| Married | 184 | 92 |
| Occupation | | |
| Government Sector | 38 | 19 |
| Private Sector | 74 | 37 |
| Self Employed | 88 | 44 |
| Monthly Income | | |
| LKR 250,000 – LKR 500,000 | 105 | 52.5 |
| LKR 500,000 – LKR 750,000 | 73 | 36.5 |
| Above LKR 750,000 | 22 | 11 |

Source: Estimated by the authors' using, SPSS 25.

According to Table 1, among the total respondents, 83 male, and rest of the 17 percent are females, whereas in case of civil status, majority (92 percent) of them are married and only 8 percent of them are single in the study sample. According to the employment status, 44 percent of the respondents work in the self-employed sector while 37 percent and 19 percent of the respondents work in the private sector and government sector, respectively. Among the income ranges, about 53 percent of them earn between LKR 250,000 and LKR 500,000 and only 11 percent earn their income above LKR 750,000. The respondents who are eligible to pay the income tax were categorized into five ranges in terms of their ages as given in Figure 1.

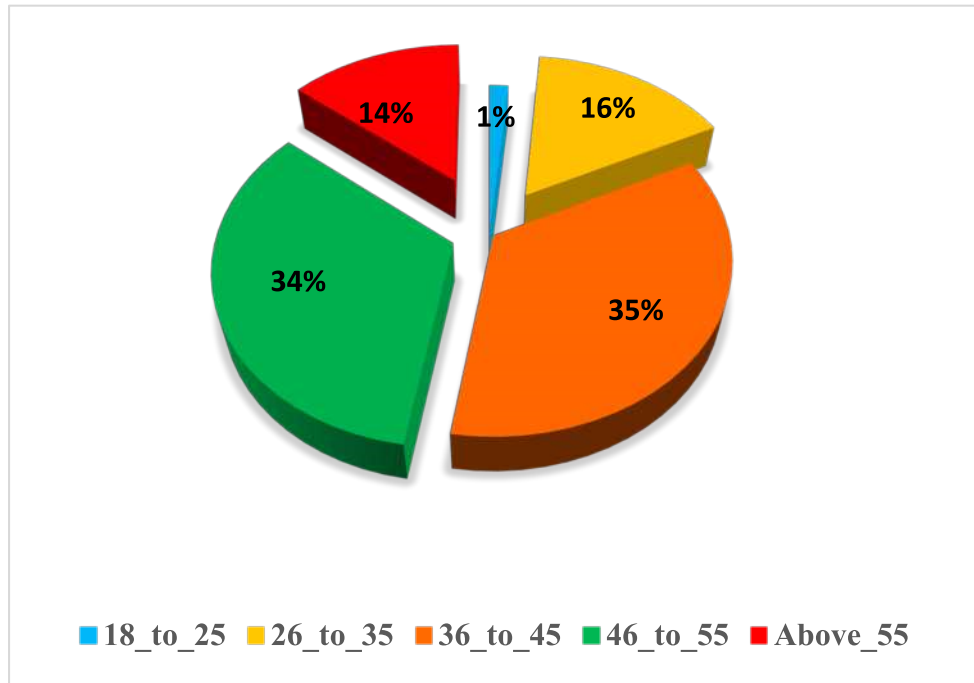


Figure 1 Frequency of age categories of the respondents

Figure 1 reveals that 35 percent of the respondents belong to the age group between 36-45 years, and 34 percent of the tax payable respondents belong to the 46 – 55 age categories. However, only 1 percent of them belong to more than 18 and less 25 years old in the sample. Similarly, the frequency of education levels across the tax payable individuals was graphically shown in Figure 2.

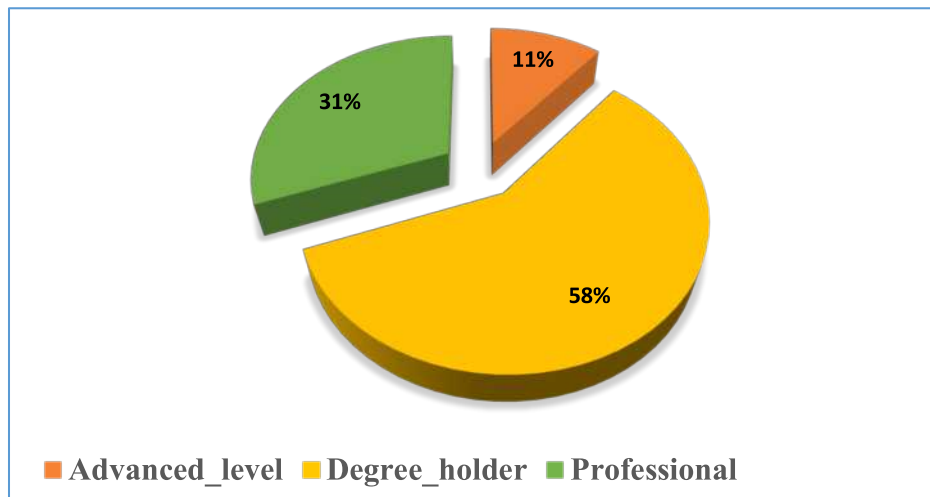


Figure 2 Frequency of level of education across respondents

Among the respondents, majority of them are degree holders and it is accounted for 58 percent from the sample. 31 percent of them have professional qualifications and only 11 percent of the tax payers have completed up to the advanced level in their education.

4.2 Test of reliability

Prior to correlation and regression analysis, a reliability test was performed to determine the acceptability of data collected through the questionnaire. The Cronbach's Alpha Co-efficient (CAC) is determined for dimensions and the results are shown in Table 2.

Table 2
Results of Reliability

| Variables | Cronbach's Alpha Co-efficient | Number of Items |
|------------|-------------------------------|-----------------|
| Knowledge | 0.677 | 4 |
| Simplicity | 0.621 | 5 |
| Compliance | 0.630 | 4 |
| Fairness | 0.635 | 4 |
| Morality | 0.618 | 6 |
| Trust | 0.818 | 4 |
| Attitudes | 0.618 | 4 |

Source: Authors' calculation using SPSS 25.

The reliability values for the surveyed data were ranged from 0.618 – 0.818 for the above independent and dependent variables. When compare the reliability values with the standard value alpha of 0.7 advocated by Cronbach (1951), a more accurate recommendation (Nunnally & Bernstein, 1994) or with the standard value of 0.6 as recommended by Bagozzi and Yi (1988), scholars found that the scales used in the study are sufficiently reliable for data analysis.

4.3 Correlation analysis

Correlation measures the strength and direction of the linear relationship between the two variables and the results in the Table 3 shows that the determinants of taxpayer attitudes such as knowledge, simplicity, compliance, fairness, morality and trust in government have positive relationship with attitudes of the tax payers.

Table 3
Correlation of coefficients across the variables

| Variables | Items | Attitudes |
|---------------------|------------------------|-----------|
| Knowledge | Pearson Correlation | 0.222 |
| | Significant (2-tailed) | 0.002 |
| Simplicity | Pearson Correlation | 0.476 |
| | Significant (2-tailed) | 0.000 |
| Compliance | Pearson Correlation | 0.423 |
| | Significant (2-tailed) | 0.000 |
| Fairness | Pearson Correlation | 0.383 |
| | Significant (2-tailed) | 0.000 |
| Morality | Pearson Correlation | 0.737 |
| | Significant (2-tailed) | 0.000 |
| Trust in government | Pearson Correlation | 0.397 |
| | Significant (2-tailed) | 0.000 |

Source: Authors' calculation using SPSS 25.

Results of correlation analysis illustrated in the Table 3 which reveals that knowledge, simplicity, compliance cost, fairness, morality and trust have positively correlated with taxpayers' attitudes towards income tax payment and they are significant at 1 percent level in the study. Among the above variables, the coefficient of correlation for mortality is 0.737 with positive sign implies that, there is a strong positive correlation exist between mortality and taxpayers' attitudes while other variables have weakly but positive correlation with the taxpayers' attitudes towards income tax payment. Thus, the respondents who think that paying the tax is an ethics of the human, the attitudes to pay the tax will also be more and thus, which makes the government collect the tax from the public easily. Compared to the correlation value of the coefficient for morality, other variables have weak strength with the taxpayers' attitudes implies that, as those variable increases, it will motivate the attitudes of respondents to pay the income tax in the study. Further, the correlation of trust on government, fairness and knowledge are positive and therefore, any change in these variables will increase the attitudes towards income tax payment.

4.4 Multiple regression analysis

Multiple regression analysis was used to examine the impact of knowledge, simplicity, compliance cost, fairness, morality and trust in government on the taxpayers' attitudes in Colombo district of Sri Lanka. According to Table 4, the value of adjusted R square is 0.634, which shows that nearly 63 percent of the variance in taxpayers' attitudes is explained by knowledge, simplicity, compliance cost, fairness, morality and trust in government and the rest of 37 percent of the variance explained by other factors. The overall model fit tested by using F-value and it has significant at 1 percent level reveals that to explain the effect of the above independent variables on tax payers' attitudes, the

Determinants of individual taxpayers' attitudes towards income tax payment in
Colombo district

model is good fitted and adequate in the study. Since the model is fitted and adequate, multiple regression was employed to examine the impact of knowledge, simplicity, compliance cost, fairness, morality and trust in government on taxpayers' attitudes.

Table 4
Estimated results of multiple regression model

| Variables | Unstandardized coefficients | Standard error | Standardized Coefficients | t - value | Significance |
|-------------------------|-----------------------------|----------------|---------------------------|-----------|--------------|
| Knowledge | 0.305 | 0.078 | 0.172 | 3.930 | 0.000 |
| Simplicity | 0.037 | 0.049 | 0.043 | 0.758 | 0.449 |
| Compliance cost | -0.018 | 0.077 | -0.012 | -0.234 | 0.816 |
| Fairness | 0.250 | 0.076 | 0.153 | 3.273 | 0.001 |
| Morality | 0.886 | 0.100 | 0.592 | 8.866 | 0.000 |
| Trust in government | 0.229 | 0.055 | 0.244 | 5.389 | 0.000 |
| Constant | -2.977 | 0.486 | | -6.130 | 0.000 |
| Adjusted R ² | 0.634 | | | | |
| F-value | 58.51 | | | | |

Source: Authors' calculation using SPSS 25.

According to Table 4, all the independent variables significantly impact taxpayers' attitudes except simplicity and compliance cost. The coefficient of knowledge has a positive value of 0.305 indicates that as taxpayers have enough knowledge about paying tax it will motivate their attitudes to pay the income tax. In other words, tax knowledge was found to have a positive significant reveal that the knowledge of tax will result in higher intention to pay the tax in the study. The positive sign of simplicity suggests that the more simplicity of the tax system will improve taxpayers' attitudes. But tax simplicity seemed to have an insignificant revealed that in the case of the income tax system simplicity does not influence the attitudes of taxpayers in the study. Another variable is fairness, which has a positive sign showing that the respondents who have a better opinion or perception of fairness on the tax system would motivate them to obey it and their attitudes toward tax payment will also be higher. The coefficient of morality has positive with significant implied that, as the respondents have moral character, it will motivate the taxpayers to comply the tax system. Tax payers' attitudes may depend on trust in government and in the above results it has a positive sign suggested that, as the respondents have confidence on the government administration and policies, it will induce the assertiveness of taxpayers in the country. Standardized coefficient values show the relative contribution given by each independent variable and according to that, 59 percent of the contribution given by the morality to the attitudes of taxpayers in income tax payment whereas, 24 percent of the contribution given by trust in government to the dependent variable in the model.

Jayaweera and Sameera (2018) found that fairness and image towards the government have a negative and significant relationship between the attitudes of income tax payers

towards income tax system while in the current study scholars found a positive and significant relationship between fairness and trust in government with attitudes towards income tax payment. Further, according to the findings of Jayaweera and Sameera (2018) there is a negative and significant relationship between compliance cost and attitudes towards the income tax system while in the current study compliance cost is insignificant.

4.5 Diagnostics test

The interdependency of the independent variables used in the multiple regression model estimation is tested using the multicollinearity test. Variance Inflation Factor (VIF) values for all independent variables were less than 5. It indicates that the absence of serious multicollinearity in the model. The results of VIF are represented in Table 5.

Table 5
Results of multicollinearity

| Variables | Tolerance | Variance Inflation Factor |
|---------------------|-----------|---------------------------|
| Knowledge | 0.605 | 1.654 |
| Simplicity | 0.762 | 1.312 |
| Compliance | 0.867 | 1.153 |
| Fairness | 0.622 | 1.609 |
| Morality | 0.551 | 1.814 |
| Trust in government | 0.745 | 1.342 |

Source: Authors' calculation using SPSS 25.

5. Conclusion and policy implications

Results of correlation reveal that knowledge, simplicity, compliance cost, morality and trust in government and fairness are significantly correlated with the individual taxpayers' attitudes towards income tax payment in the study. The results of multiple regression analysis indicate that all the independent variables significantly impact taxpayers' attitudes except simplicity and compliance cost. Further, as per the attitudes and attitudinal factors, it was found that most taxpayers view the Sri Lankan tax system as fair with the robust tax administration process.

Developing a transparent tax administration system with simple and clearly worded tax laws will enhance the attitudes towards the income tax payment and it is essential to implement policies that make the tax compliance friendlier. Further, relevant authorities can conduct countrywide tax education programs for the individuals, owners of the small-scale businesses and entrepreneurs through workshops and seminars. The current study only limits the Colombo district and future researchers can study the taxpayers' attitudes towards income tax payment across 25 districts of Sri Lanka to find out whether there are regional differences in attitudes regarding tax payment. This could be an essential step in clarifying and updating extant knowledge about the tax culture and morale of Sri Lankans.

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