

Factors Affecting Voluntary Tax Compliance of Individual Taxpayers in Sri Lanka

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Abstract

Voluntary tax compliance is crucial for sustainable public revenue and economic stability, but it is impacted by various factors beyond enforcement. This study analyses the slippery slope framework, theory of planned behavior, tax fairness theory, and economic deterrence theory to investigate the influence of trust, authority, fairness, deterrence, and, most importantly, personal values, an overlooked aspect of Sri Lanka's tax compliance research. The study used VOSviewer software to analyze the relationships and gaps identified in literature. Research indicates that, in addition to economic incentives and enforcement, human values like ethics, social duty, and perceptions of justice substantially influence compliance behavior. Resolving compliance issues demands rules that promote transparency and equity while cultivating a tax culture consistent with the values of society. This research introduces personal values into the subject of tax compliance, offering a novel framework for policymakers to foster voluntary compliance, minimizing dependence on enforcement, and enhancing long-term tax adherence in Sri Lanka.

Keywords: Personal values, Taxpayer behavior, Tax equity, Trust, Voluntary tax compliance

1. Introduction

Tax compliance is essential for ensuring a stable revenue stream to finance public services and infrastructure, thereby promoting economic stability (Matshonaet al., 2024). However, taxpayers often perceive taxes as a burden and exhibit reluctance (Chong & Arunachalam, 2018) toward compliance. Compliance can be voluntary or enforced, influenced by trust and power dynamics between taxpayers and authorities (Al-Maghrebi et al., 2022).

This study aims to examine the factors affecting voluntary tax compliance and to develop a conceptual framework depicting the factors affecting voluntary tax compliance. Hence, the study explores administrative, legal, and socio-economic aspects influencing compliance, providing insights into the interplay between regulatory enforcement, human values, and socio-economic conditions affecting tax behavior. The findings of this study highlight that tax compliance extends beyond legal requirements; it constitutes a social compact founded on trust, ethics, and the

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perception of equity within the tax system. Thus it will provide essential insights to policymakers and tax authorities by elucidating the complex nature of taxpayer behaviors and motivations. Comprehending the relationships between taxpayers and governmental entities can foster a collaborative atmosphere, potentially improving compliance rates. The study highlights the significance of a cooperative approach in tax compliance, addressing the problems encountered.

Tax revenue is vital for public investment, social welfare, and long-term development, particularly in Sri Lanka's welfare-oriented economy. The United Nations reports that Sri Lanka falls below regional income distribution benchmarks due to pronounced inequality. Simultaneously, the country struggles with widening fiscal deficits and foreign exchange challenges, highlighting low income tax revenue. International Monetary Fund (IMF) suggests that elevating Sri Lanka's Personal Income Tax (PIT) rate schedule from its currently low level will have the potential to significantly enhance the progressiveness of the tax system and suggests enduring fiscal institutional reforms in tax administration and public financial management (IMF Report, 2023). As per the International Monetary Fund, countries should have a Tax-to-GDP ratio of at least 15% to experience accelerated economic growth. However, as per the IRD, achievement of 15% is a challenge due to external factors and constant policy changes (Annual Performance Report, 2022).

The Sri Lankan government reports that merely 2.6% of the workforce, equating to 4.64 million individuals, contribute to PAYE income tax. Approximately 50% of the workforce receives a monthly income below LKR 30,000. As such advocating for voluntary cooperation is of utmost importance. However, a significant number of individuals decline to participate. In the past ten years, the number of registered income taxpayers has varied and recorded only 3.99% from the total population of SL for the year 2023 (Final Budget Position Report, 2023). Hence, it is essential to incorporate all eligible individuals into the tax system and assess their contributions to tax revenue.

Moreover, a multitude of studies conducted worldwide has explored the multifaceted-discipline of tax compliance, with a primary focus on strategies for promoting compliance in developing nations (Kastlunger et al., 2013; Kogler et al., 2013; Hofmann et al., 2014; Chong & Arunachalam, 2018; Batrancea et al., 2019; Rodrigues, 2020; Saragih & Putra, 2021; Al-Maghrebi et al., 2022; Gobena, 2023). Nonetheless, there is a noticeable deficiency in the literature regarding the investigation of voluntary tax compliance, particularly in the setting of developing countries. The lack of research in this area is particularly noticeable in the context of Sri Lanka, where taxation has grown increasingly important (IMF Report, 2023). Moreover, none of the Sri Lankan researchers have identified the personal value system as an independent variable on tax compliance. Therefore, this research attempts to determine the multifaceted factors affecting voluntary tax compliance among individual taxpayers in Sri Lanka. Specifically, it seeks to identify and analyze how various institutional, socio-cultural, psychological, and policy-related factors contribute to taxpayer behavior, with the aim of developing a comprehensive conceptual framework. This understanding is essential for designing effective, context-sensitive strategies to promote a sustainable and voluntary tax compliance environment in Sri Lanka, moving beyond traditional enforcement approaches to include trust-building, cultural considerations, and institutional reforms.

As such, the next sections of this paper reviews existing literature to identify research gaps, explains the methodology used for developing the framework, presents the conceptual model based on empirical and theoretical insights, and concludes with policy implications and recommendations to enhance voluntary tax compliance in Sri Lanka.

2. Literature Review

Tax compliance is a complex behavioral phenomenon influenced by economics, psychology, and sociology. It is generally defined as the accurate reporting of taxable income, timely filing of returns, and prompt payment of tax liabilities (Saad, 2014) as in Roth et al., 1989; Fauziati et al., 2016). Compliance can be categorized as voluntary, driven by trust and a sense of moral obligation, or enforced, influenced by the perceived authority and power of tax regulators (Muehlbacher et al., 2014; Mas'ud et al., 2019). Governments play a crucial role in fostering tax compliance by ensuring transparency, which enhances voluntary compliance (Siahaan, 2013; Monday, 2023). Trust in tax authorities encourages taxpayers to cooperate willingly, while an authoritative approach leads to enforced compliance (Batrancea et al., 2019). Voluntary compliance yields long-term benefits, including reduced administrative costs associated with tax audits and enforcement measures (Gojali & Tarmidi, 2023). The dynamic between tax authorities and taxpayers is shaped by power and trust (Benk 2012). A high level of authority creates an adversarial "cops and robbers" scenario, where enforcement compels compliance. Conversely, trust fosters a "service and client" model, where authorities function as facilitators, ensuring fair and transparent procedures. While both approaches lead to compliance, motivations differ, with voluntary compliance being more sustainable.

Moreover, Al-Maghrebi et al. (2022) mentions that there are two main approaches in identifying the factors which influence a taxpayer's ability to meet their tax payments namely, enforcement approach and psychology approach. Enforcement approach focuses criteria within the authority of tax authorities that encompass elements such as tax service, government trust, tax audits, tax rates, and penalties whereas in psychology approach, there are elements that are influenced by the culture of society and its values, such as beliefs and practices, as well as factors influenced by the taxpayer themselves, such as personal protocols. The previous findings largely underscore the significance of taking into account individuals' attitudes and intentions regarding tax compliance, in addition to mere economic factors (Hofmann et al., 2008; Cahyonowati et al., 2023; Fjeldstad & Sjurseth, 2023; Bašić & Verrina, 2024). In a general sense, one can categorize theories into two primary classes: those grounded in economics, which focus on the role of incentives, and those rooted in psychology, which highlight the significance of attitudes. The economic theories surrounding compliance indicate that taxpayers engage in an audit lottery. The process entails a comprehensive assessment of the financial implications linked to different compliance alternatives, including the choice to avoid taxes. Taxpayers evaluate the probability of detection and the resulting consequences, finally choosing the alternative that maximizes their expected after-tax returns, possibly considering their individual risk tolerance. In contrast, the second category of views asserts that psychological elements, including moral and ethical considerations, are significant for taxpayers. As

a result, taxpayers may demonstrate compliance even in situations where the probability of an audit is low. Ultimately, it is important for the governments and tax authorities to know the factors affecting voluntary tax compliance in order to create an environment that incentivizes integrity and compliance through trust-building measures, efficient services, and transparent policies.

3. Research Methodology

This research employed a qualitative methodology to investigate the factors influencing voluntary tax compliance among individual taxpayers in Sri Lanka. The objective was to create a conceptual framework by synthesizing insights from empirical literature and theoretical constructs. The research design is cross-sectional, concentrating on a specific period of time. The selected specific time period for this analysis is from 2022-2025, reflecting the most recent and relevant scholarly articles, empirical studies, and theoretical developments available up to date. This temporal focus ensures that the research incorporates up-to-date data, contemporary socio-economic factors, and current governance challenges affecting tax compliance in Sri Lanka. This study is conceptual and exploratory in nature; therefore, no primary data was collected, and no sampling techniques were employed. This study emphasizes theory development and literature synthesis to establish a foundation for future empirical research.

The research employed secondary data obtained from two main sources:

- i. Empirical Research Literature: A comprehensive review of 642 peer-reviewed articles on tax compliance was conducted to identify recurring themes, emerging areas, and research gaps.
- ii. Theoretical Foundations: Slippery Slope Framework, Theory of Planned Behavior, Tax Fairness Theory, and Economic Deterrence Theory were analyzed in depth to extract conceptual insights and variables pertinent to voluntary tax compliance.

The study employed VOSviewer software to conduct bibliometrics mapping for a systematic exploration of the existing literature's structure. Keywords that appeared in a minimum of three documents were examined to generate network and density visualizations. This process identified well-researched clusters, such as trust, fairness, and deterrence, alongside under-explored themes, including governance, e-government, and cultural norms, which guided the identification of research gaps.

A qualitative content analysis was performed to investigate the fundamental propositions of selected theories and to identify variables that affect taxpayer behavior. This interpretive process facilitated the classification of variables into three primary categories:

- i. Factors related to the tax system
- ii. Factors related to government
- iii. Factors related to personal values

The analysis highlighted the importance of contextual relevance to Sri Lanka, particularly regarding the previously under-explored role of personal values.

Finally, the bibliometrics and content analyses were triangulated to construct a conceptual framework. The framework synthesizes theoretical dimensions and literature-derived themes, providing a structured model to elucidate voluntary tax compliance behavior among Sri Lankan taxpayers.

4. Analysis

The study used VOSviewer software to identify the keywords in literature related to tax compliance. Accordingly 642 papers were considered in the analysis with a minimum of 3 occurrences of a keyword. Thus the following result in Figure 1 shows the network visualization of variables identified in literature.

Enforcement, Trust, Morale & Fairness, Governance & Technology, Culture & Social Norms, Corporate Responsibility, and Development & Education) based on the occurrence of the keywords. These clusters reflect thematic concentrations in tax compliance research as shown in Table 1 below.

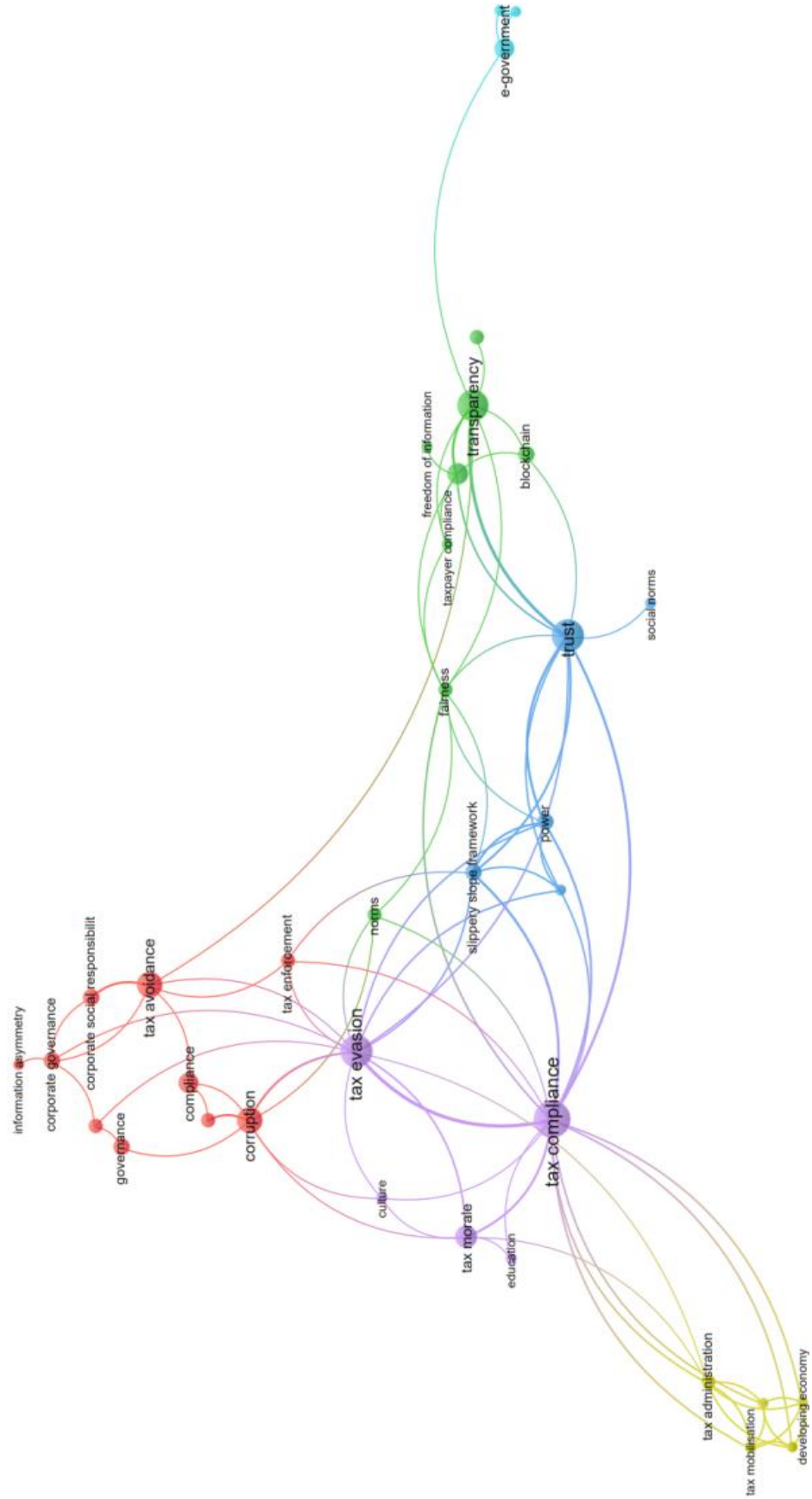
Table 1

Thematic concentrations in tax compliance research

| Cluster | Variables |
|---|--|
| Cluster 1: Tax Compliance & Enforcement | <ul style="list-style-type: none"> i. Taxpayer compliance ii. Tax enforcement iii. Tax administration iv. Slippery slope framework v. Power |
| Cluster 2: Trust, Morale & Fairness | <ul style="list-style-type: none"> i. Trust ii. Fairness iii. Tax morale iv. Tax evasion v. Tax avoidance vi. Corruption |
| Cluster 3: Governance & Technology | <ul style="list-style-type: none"> i. E-government ii. Governance iii. Transparency iv. Freedom of information v. Blockchain |
| Cluster 4: Culture & Social Norms | <ul style="list-style-type: none"> i. Culture ii. Norms iii. Social norms |
| Cluster 5: Corporate Responsibility | <ul style="list-style-type: none"> i. Corporate social responsibility ii. Corporate governance |
| Cluster 6: Development & Education | <ul style="list-style-type: none"> i. Developing economy ii. Education iii. Tax mobilization iv. Information asymmetry |

Figure 1

Network visualization of variables identified in literature



According to the analysis above, six clusters were identified (Tax Compliance & The density map below (Figure 2) underlines the frequency and relevance of the concepts. Yellow, as a warmer color, show great research density, which implies keywords that are more frequently discussed in literature while less studied in literature are the remaining ones.

According to the density map, the body of literature on tax compliance is mostly focused on a handful of fundamental themes: taxpayer compliance, trust, fairness, and tax morale. These terms show up in high density areas, suggesting that they are often researched and center of intellectual debate. This suggests a mature and well-established body of research focused on understanding taxpayer behavior via behavioral and deterrent-based perspectives. On the other hand, low-density areas including e-government, corporate governance, freedom of information, and tax enforcement suggest that they are either newly emerging or undeveloped areas in the field. Although they have great potential to shape future tax policy and compliance strategies, especially with regard to digital transformation and transparency, they are not widely studied academically yet. Moreover, ideas like social norms, culture, education, and developing economy seem with modest density, showing an increasing awareness of the contextual and socioeconomic elements influencing tax compliance.

Thus the density analysis shows that although the literature is less established in multidisciplinary and technologically driven domains, the literature is well-developed in basic behavioral and institutional areas indicating prospects for future study to bridge these gaps and extend the scope of research. The next section will further elaborate the relevant theories affecting voluntary tax compliance of individual taxpayers.

4.1 Slippery slope framework

The slippery slope framework is a notion in tax compliance theory that elucidates how the interaction between tax authorities and taxpayers can impact the degree of voluntary compliance. It posits that tax compliance is not exclusively motivated by enforcement and the apprehension of penalties, but can also be enhanced by fostering trust between tax authorities and taxpayers. This paradigm comprises two primary dimensions namely trust and power. Researchers claim that when individuals' trust in tax authorities is poor, they are more likely to try to maximize their individual results by dodging taxes, lowering compliance (Kirchler et al., 2008; Ali & Ahmad, 2014).

4.2 Theory of planned behavior

The Theory of Planned Behavior (TPB) is a psychological framework that explains how individuals' intentions to perform a behavior are influenced by three main factors: attitude, subjective norms, and perceived behavioral control (Benk et al., 2011; Taing & Chang, 2020). In the tax compliance context, attitude is associated with tax morale, which refers to the “intrinsic motivation to pay taxes arising from the moral obligation to pay taxes as a contribution to society” (Cummings et al., 2009, p.4). A subjective norm is “the perceived social pressure to perform or not to perform the behavior”(Ajzen, 1991, p.188). Social pressure, in the tax compliance context, relates to the degree of fairness in the tax system and the degree of taxpayer trust in the government (Taing & Chang, 2020). Perceived behavioral control denotes “the perceived ease or difficulty of performing the behavior and it is assumed to reflect past experience as well as anticipated impediments and obstacle” (Ajzen, 1991, p.188). In the tax compliance context, the power of authority, tax complexity, tax information, and tax awareness might be constraints to control taxpayer behavior (Taing & Chang, 2020).

4.3 Tax fairness theory

The four-dimensional framework proposed by Colquitt (2001), is considered as conceptually sophisticated and a model of organizational fairness (Farrar et al., 2013, 2020). The theoretical framework includes distributive justice, procedural fairness, informational fairness, and interpersonal fairness. Farrar et al. (2020) suggest that a ‘one size fits all’ understanding of fairness may be inaccurate. Fairness constructs should incorporate the peculiar factors. Moreover, primary focus of the early research on tax equality was perceptions of tax system fairness. These views represented a sense of justice and were based on thorough assessments of general equality. But this broad view of tax fairness fails to take into account an important aspect, which are the particular standards that individuals use to calculate their fair share of the tax. Studies do not sufficiently explore the underlying mechanisms via which taxpayers develop judgments regarding equality in taxation because these benchmarks are not defined or articulated. The many aspects of perceived tax fairness cannot be adequately understood or addressed due to this lack of understanding (Mason & Calvin, 1978; Etzioni, 1986).

4.4 Economic deterrence theory

In its early stages, this idea was founded on the economics of crime framework. The purpose of this theory is to investigate the effect that threats of punishment or sanctions have on the behavior that is undesirable or illegal (Abba et al., 2020). Kirchler et al. (2014) stated that the anticipated value of non-compliance predominantly depends on the probability of audits and the amount of fines. According to the argument put forth by Allingham and Sandmo (1972), a rise in the likelihood of detection will eventually result in a bigger amount of revenue being disclosed. Moreover, the deterrence theory proposes that taxpayers comply with their tax responsibilities in order to avoid legal repercussions such as penalties (Doran, 2009), while a greater tax penalty rate was found to have a positive correlation with tax non-compliance (Balassone & Jones, 1998; Savitri & Musfialdy, 2016). However,

regulation and punishment may yield unexpected consequences; hence, psychological factors including attitudes toward taxation, social norms, and perceived equity are getting heightened consideration (Kirchler et al.,2014).

The table below summarizes and compares the key variables covered under each theory and the lacking variables.

Table 2

Analysis of underlying theories

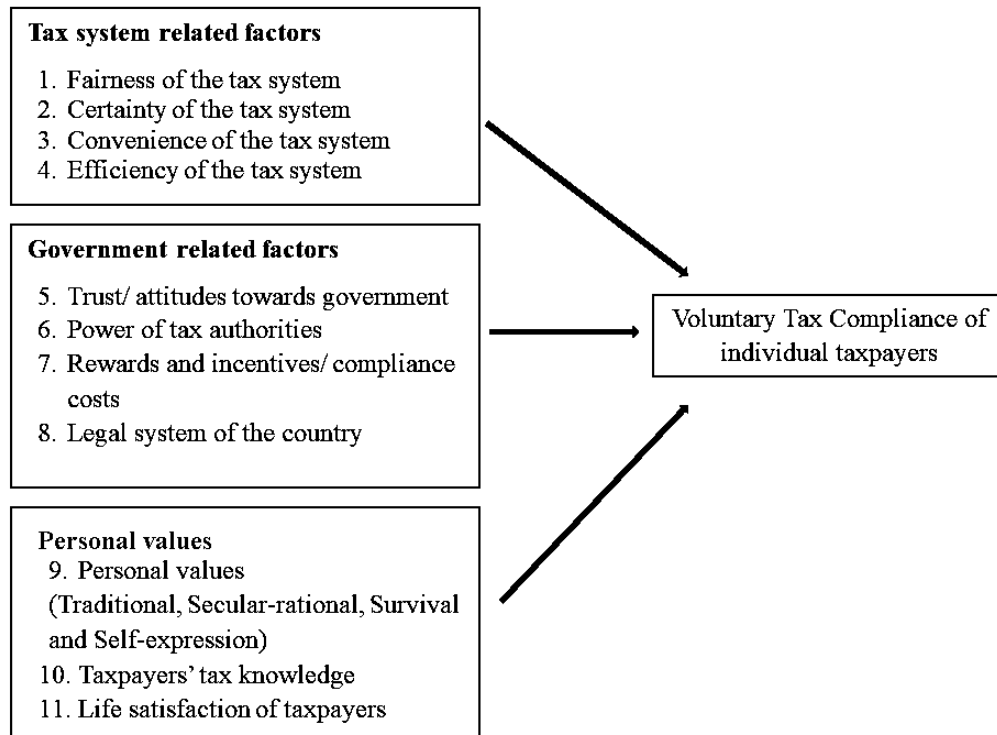
| Theory | Scope | Key variables | Weaknesses/ Missing variables |
|----------------------------|---|--|--|
| Slippery Slope Framework | Explains how the interaction between tax authorities and taxpayers can impact the degree of voluntary compliance. | 1. Trust 2. Power | 1. Taxpayer attitudes 2. Personal values 3. Fairness concepts (distributive, procedural, informational, interpersonal) 4. Compliance cost |
| Theory of Planned Behavior | Psychological framework that explains how individuals' intentions to perform a behavior are influenced. | 1. Attitudes 2. Subjective norms (trust and fairness of the tax system) 3. Perceived behavioral control (power of authority, tax complexity, tax information, and tax awareness) | 1. Personal values 2. Interpersonal fairness 3. Compliance cost |

Table 2 Continued

| | | | |
|----------------------------|--|---|--|
| Tax Fairness Theory | A fair tax system promotes compliance by ensuring distributive justice (equitable tax burdens based on ability to pay), procedural fairness (transparent and consistent tax administration), informational fairness (clear communication of tax policies and obligations), and interpersonal fairness (respectful and unbiased treatment of taxpayers by authorities). | <ol style="list-style-type: none"> 1. Distributive justice 2. Procedural fairness 3. Informational fairness 4. Interpersonal fairness | <ol style="list-style-type: none"> 1. Taxpayer attitudes 2. Personal values 3. Trust and power 4. Compliance cost |
| Economic Deterrence theory | This investigates the effect that threats of punishment or sanctions have on the behavior that is undesirable or illegal. | <ol style="list-style-type: none"> 1. Detection probability 2. Penalties (Compliance cost) 3. Tax rates | <ol style="list-style-type: none"> 1. Taxpayer attitudes 2. Personal values 3. Trust 4. Fairness of the tax system |

5. Results and Discussion

Based on the thematic analysis conducted and the theories discussed above, the author developed the following framework to explain the factors affecting voluntary tax compliance of individual taxpayers in the context of developing economies like Sri Lanka. After carefully analyzing the results acquired through VOSviewer software and underlying theories, the variables are broadly categorized into three main classes as tax system related, government related and personal value related.

Figure 3*Conceptual framework*

The literature largely underscore the significance of taking into account individuals' attitudes and intentions regarding tax compliance, in addition to mere economic factors (Hofmann et al., 2008; Cahyonowati et al., 2023; Fjeldstad & Sjørnsen, 2023; Bašić & Verrina, 2024). The effectiveness of heightened audits and penalties as a strategy for addressing non-compliance is contingent upon an analysis of the underlying factors that influence taxpayer behavior regarding compliance or non-compliance. In a general sense, one can categorize theories into two primary classes: those grounded in economics, which focus on the role of incentives, and those rooted in psychology, which highlight the significance of attitudes.

The research by Bobek et al. (2007) investigated the varying effects of personal and societal norms, demonstrating that personal norms had an even greater impact on compliance intentions than social norms. In a subsequent study, Bobek et al. (2013) discovered that personal norms exert a significant direct influence on compliance, whereas social norms, both injunctive and descriptive, demonstrated only an indirect effect by shaping personal norms. Moreover, Wenzel (2004) in his examination of the interrelationship between personal and social norms contended that personal norms represent internalized social norms, indicating that the influence of social norms on compliance diminishes when accounting for personal norms.

Empirical research regarding the determinants of tax morale indicates that individuals who adhere to religious values tend to demonstrate a greater propensity for tax compliance (Marcelo Leonardo, 2011; Subramaniam, 2020). Furthermore, individuals who advocate for democratic principles demonstrate a greater propensity to adhere to

tax obligations (Marcelo Leonardo, 2011), as older individuals tend to exhibit a higher level of societal investment, rendering tax evasion more consequential and risky. According to Young et al. (2016), there is a significant correlation between an individual's tax compliance and their ethical values. The underlying principle is that ethical factors strongly impact taxpayer compliance (Doyle et al., 2022). Thus, tax authorities should use taxpayers' ethics and social conventions to increase tax compliance.

6. Conclusion

This research investigated the theoretical bases affecting voluntary tax compliance, incorporating the Slippery Slope Framework, Theory of Planned Behavior, Tax Fairness Theory, and Economic Deterrence Theory. The findings showed that voluntary compliance is influenced not only by enforcement but also by trust, fairness, and personal values. This study highlights the important role of personal values, specifically ethical considerations, social responsibility, and perceptions of justice in influencing tax compliance behavior, a factor that has been largely neglected in the Sri Lankan context. This study introduces personal values as an independent variable, offering a conceptual framework that surpasses conventional economic deterrence models. The findings suggest that improving voluntary tax compliance necessitates transparent governance, fair tax policies, and initiatives that align the tax system with societal values and expectations.

Moreover, the research indicates that compliance increases when taxpayers view the system as fair and have trust in tax authorities. Deterrence strategies, including audits and penalties, contribute to compliance; however, promoting voluntary adherence through trust-building and ethical reinforcement proves to be more sustainable. The findings offer important insights for policymakers in Sri Lanka, highlighting the necessity of stable regulatory policies, equitable tax administration, and public involvement to foster a cooperative tax culture. Aligning tax policies with taxpayer values can improve voluntary compliance, decrease reliance on enforcement, and support long-term fiscal stability.

Additionally, this study highlights its dependence on secondary data and literature review limits the ability to observe actual taxpayer behavior directly, emphasizing the need for empirical research. Bibliometrics analysis indicates that areas such as governance, e-government, and cultural norms are still underexplored, suggesting gaps in understanding how these factors impact tax compliance in Sri Lanka. Additionally, the limited investigation into personal values and cultural influences points to the necessity of conducting primary field research, such as surveys or experiments, for validation. Future studies should employ quantitative and longitudinal methods to assess how governance practices, digital initiatives, and cultural factors influence compliance over time. Comparative research across different socio-economic and cultural contexts could further deepen insights into local norms and institutional effects. Developing operationalized measurement tools based on the conceptual framework will facilitate empirical testing, enabling policymakers to design more effective, context-sensitive strategies to promote voluntary tax compliance.

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