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المعهد العالى للإدارة وتكنولوجيا المعلومات

بكفر الشيخ

العدد: الأول

المجلد: الثاني

يناير ٢٠٢٥

Non-Compliance Opportunity, Demographic Variables and Tax Compliance: A Conceptualization-Oriented Review and a Framework Proposal for Future Studies

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Abstract

Taxation stands as a pivotal revenue source for the majority of nations. Effective tax administration and strategies play a crucial role in mitigating revenue loss, which, if unaddressed, can perpetuate ongoing budget deficits. The phenomenon of tax non-compliance is ubiquitous globally, presenting a pressing issue for governments and tax authorities across the world. This paper delves into the significance of income tax within the context of Jordan, shedding light on the urgency of tackling the tax gap that demands the attention of the Jordanian government. The paper serves as a call to action for both tax authorities and researchers to delve into the determinants of income tax compliance in Jordan, leveraging the innovative concept of non-compliance opportunity and demographic variables. To the best of the author's knowledge, this marks the first instance of employing the non-compliance opportunity framework in Jordan. This research approach is greatly recommended, as its outcomes hold the potential to offer substantial insights for policymakers in refining strategies and frameworks aimed at minimizing revenue losses for the government.

Keywords: Tax Compliance, Tax Gap, Demographic Variables, Non-Compliance Opportunity and Jordan

الملخص

تشكل الضرائب مصدرًا محوريًا للإيرادات في معظم الدول. وتلعب الإدارة الضريبية الفعالة والاستراتيجيات المدروسة دورًا حاسمًا في الحد من خسائر الإيرادات، التي قد تؤدي، في حال عدم معالجتها، إلى استمرار عجز الميزانية. تُعد ظاهرة عدم الامتثال الضريبي مشكلة عالمية شائعة، مما يجعلها قضية ملحة تواجه الحكومات والسلطات الضريبية حول العالم. يتناول هذا البحث أهمية ضريبة الدخل في السياق الأردني، مسلطًا الضوء على الحاجة الملحة لمعالجة فجوة الضرائب التي تتطلب اهتمامًا عاجلًا من الحكومة الأردنية. يشكل هذا البحث دعوة للسلطات الضريبية والباحثين لاستكشاف محددات الامتثال لضريبة الدخل في الأردن، مستعينين بمفهوم الفرصة لعدم الامتثال المتجدد والمتغيرات الديموغرافية. وفقًا لما يعلمه المؤلف، يُعد هذا البحث الأول من نوعه الذي يوظف إطار عمل الفرصة لعدم الامتثال في الأردن. ويوصى بشدة بهذا النهج البحثي، إذ يحمل نتائجه القدرة على توفير رؤى قيّمة لصناع القرار لتحسين الاستراتيجيات والأطر التي تهدف إلى تقليل خسائر الإيرادات الحكومية.

الكلمات المفتاحية :الامتثال الضريبي، فجوة الضرائب، المتغيرات الديموغرافية، الفرصة لعدم الامتثال، الأردن .

1. Introduction

The economic growth of a nation is significantly dependent on its mechanisms for collecting revenue (Samuel & Dieu, 2014; Thananga, Wanyoike, & Wagoki, 2013). Taxation plays a crucial role in managing a country's income, regardless of its developmental stage. Most countries, whether developed or developing, rely on taxes—both direct and indirect—to build their economies (Palil, 2005). Taxation forms a foundational aspect of nation-building, especially in transitional and developing nations, fostering growth, expansion, and efficient governance (McKerchar & Evans, 2009). Governments need revenue to support infrastructure, social services, and essential provisions (Ndekwa, 2014), with taxation gaining importance for both the state and society (Trippeer, 1993). Taxation's significance lies in its role as a cornerstone for social, political, and economic development (Marandu, Mbekomize, & Ifezue, 2014). Consequently, enhancing taxpayers' compliance behavior holds immense importance for both tax authorities and governments (Çevik & Yeniçeri, 2013). The pursuit of increased tax revenue hinges on fostering compliant tax behavior, making tax compliance a central concern worldwide (Franzoni, 1998). The causes of tax non-compliance pose significant challenges for governments and tax authorities, affecting equity and economic efficiency (Devos, 2005). Tax non-compliance is a global phenomenon in both developed and developing economies (Epaphra, 2015; Muoki et al., 2014; Trigueros et al., 2012; Chau & Leung, 2009; Kasipillai & Abdul-Jabbar, 2006; Tanzi & Shome, 1993). Challenges in ensuring tax compliance have persisted since the inception of tax collection (Kogler, Muehlbacher, & Kirchler, 2013), particularly in developing and less developed nations (Al-ttaffi & Abdul-jabbar, 2015). Addressing tax compliance requires multifaceted approaches (Finocchiaro & Ilde, 2014), as it's an ongoing challenge (Hartner et al., 2008). Despite reasons like disagreements with tax objectives or resistance, non-compliance remains a persistent issue, making it a significant challenge in the realm of taxation economics (Blackwell, 2000; Brondolo, 2009; Slemrod, 2004).

In the context of Jordan, the shadow economy grew to 20.4% of GDP in 2000, attributed to a sales tax rate increase in 1999 (Alkhdour, 2011). Subsequently, from 2010 to 2015, the shadow economy expanded from 22.1% to 24.5% of GDP (JESC, 2014). Small and medium enterprises (SMEs) were identified as contributors to the shadow economy in developing nations (Arachi & Santoro, 2007). Tax non-compliance of sole proprietors also contributes significantly in the US (Birskyte, 2014). Taxing SMEs is a growing concern globally (Pope & Abdul-Jabbar, 2008). Tax compliance among all firms, including SMEs, is vital for tax fairness (Shamsudin, 2012). In Jordan, taxes are the main government revenue source (Al-Naimat, 2013), crucial after an economic crisis in 1988. Since an IMF program in 1989, Jordan aimed to reform its tax system, increase revenue, and reduce non-tax revenue reliance (Alkhdour, 2011). Taxation is pivotal for financing projects in Jordan (Shahateet et al., 2014). Enhancing tax compliance aligns with "Jordan Vision 2025" for financial stability, self-reliance, and a competitive economy. Addressing tax non-compliance requires understanding taxpayer behavior to aid this vision, given economic challenges in Jordan.

Despite Jordan's fiscal measures, its net public debt surged by 65.4% in 2011 and 84.1% in 2015 as a percentage of GDP. Fiscal deficits worsened due to tax non-compliance, rising from JD 1.6 billion in 2011 to JD 2.2 billion in 2014 (MOF, 2010-2015). Limited resources contribute to a chronic fiscal deficit (Al-Zoubi et al., 2013). Unlike oil-rich neighbors, Jordan relies heavily on taxes (Alkhdour, 2011). Tax non-compliance affects the budget (Al-Naimat, 2013), increasing public debt, tax evasion, and sales tax issues. Small enterprises are significant non-compliant entities (Rawabdeh, 2015). Outstanding tax dues are substantial, prompting action (President of the Bureau of Audit in Jordan, 2014). Tax non-compliance's annual estimate is about 1.5 JD billion (Minister of Finance, 2014). Non-compliance and corruption rise in financial statements (Qawasmi, 2014). Over years, tax non-compliance increased, especially sales tax (JIEW, 2014; JESC, 2014). Jordan borrows to cover expenses (Alkhdour, 2011). Tax revenue rose from JD 2986 million in 2010 to JD 4370 million in 2015. Tax non-compliance grew from JD 1067.4 million in 2011 to JD 1578.2 million in 2015. The Fischer model's expansion hasn't explored non-compliance effects on compliance behavior, especially in Jordan (Alm, 1999). Factors influencing tax compliance in Jordan remain unclear. This study aims to understand tax non-compliance escalation. The study aims to assist Jordan's government, tax agencies, and policies. It explores sales tax compliance's relationship, offering insights into Jordanian taxpayer behavior and policy formulation. This research helps design effective strategies for tax compliance in Jordan, essential given current economic challenges.

2. Literature Review

Previous studies have established that various factors contribute to shaping individuals' tax compliance behavior. However, individual factors alone might not be sufficient to fully explain the intricate nature of tax compliance. Thus, relying solely on a single theory falls short of explaining this phenomenon (Nar, 2015; Trevino, 2008; Alm, 1991; Ayuba, Saad, & Ariffin, 2016). To comprehensively understand tax compliance behavior, it's imperative to take into account diverse motivational factors that go beyond traditional economic theories. Sociological and psychological theories also contribute to this understanding (Alm, 1991; Alm, Sanchez, & Juan, 1995). Moreover, research by Kasipillai & Abdul-Jabbar (2006) revealed that tax compliance is influenced by various disciplines including psychology, accounting, political science, economics, and public administration. Building upon this, Al-ttaffi & Abdul-jabbar (2015) suggested that economic, physiological, and social theories collectively offer an explanation for tax compliance behavior. Sapiei, Kasipillai, & Eze (2014) emphasized the significance of both behavioral and economic approaches in understanding tax compliance. The economic approach centers on rational decision-making, while the behavioral approach draws from sociology and psychology. Thus, this study adopts sociological, psychological, and economic theories to comprehensively grasp tax compliance, as detailed in the following sections.

Economic factors in tax compliance pertain to the costs and benefits linked to various actions related to taxation (Loo, 2006). This perspective, derived from Enginda & Baisa (2014), has significantly impacted the understanding of individual and organizational adherence to legal tax obligations (Leviner, 2008). Taxpayers are viewed as rational economic agents who weigh the costs and benefits of evading taxes (Song & Yarbrough, 1978). This view implies that compliance hinges on enforcement. Increasing the probability of audits and penalties can enhance tax compliance (Alm & Torgler, 2011). In this context, Becker's (1968) economic model of criminal behavior assumes rational decision-making, wherein individuals compare the costs and benefits of different options. This includes evaluating the financial gains from non-compliance against the likelihood of detection and punishment.

Deterrence theory, rooted in punishment, tax audits, and the risk of detection, is frequently cited to improve compliance and combat tax evasion (OECD, 2010). Becker's (1968) pioneering work introduced a theoretical framework explaining criminal behavior as a result of rational choices based on economic considerations. Criminal activity is viewed as a reasonable decision made by potential offenders who assess the benefits and drawbacks against the possibility of getting detected and punished. According to the deterrence theory, the prospect of penalties and fines can increase tax compliance (Kuperan & Sutinen, 1998). However, its applicability has been questioned due to its mismatch with empirical reality and its limited effectiveness for intrinsically motivated individuals (Frey, 2003; Dwenger, Kleven, Rasul, & Rincke, 2014). The theory identifies three tools for promoting tax compliance: legal sanctions, social disapproval, and intrinsic moral guilt (Violette, 1989; Gramsick & Green, 1980).

While deterrence can impact tax compliance, its efficacy varies depending on individuals' moral convictions (Wenzel, 2004). Yet, deterrence alone doesn't ensure complete compliance (Brockmann, Genschel, & Seelkopf, 2015). The deterrence theory underscores motives such as self-satisfaction, avoidance of punishment, and maximizing personal gains (Verboon & Dijke, 2012; Pratt et al., 2006). However, overreliance on deterrence may yield problematic outcomes and isn't universally effective (Leonardo, 2011). In some instances, a high level of deterrence doesn't necessarily correlate with high tax compliance (Nabaweesi, 2013; Torgler & Schneider, 2009). In the late 1950s, psychological and social variables started to take center stage as predictors of tax compliance (Diana Onu & Oats, 2015). According to Christian and Alm (2014), non-economic factors are essential for explaining tax compliance behavior. A range of determinants, including psychological and social factors, influence tax compliance (Torgler, 2002). Sociologists, psychologists, and behavioral scientists view tax compliance as a social issue influenced by environmental factors, social norms, peer pressure, imitation, and herd behavior (Ritsatos, 2014). Psychological theories suggest that taxpayers' ethics and morals can drive compliance, even when deterrence is low (Oladipupo & Obazee, 2016).

2.1 Tax Compliance

Taxes constitute a vital portion of overall domestic revenue for both developed and developing nations. Across the globe, states heavily rely on both direct and indirect taxes to support their economies (Prichard, 2010; Torgler & Schaltegger, 2005; Palil, 2005; Tehulu & Dinberu, 2014; Vadde, 2014; Thananga, Wanyoike, & Wagoki, 2013; Vadde & Gundarapu, 2012). Tax compliance is an obligatory duty for all individuals and corporations. Ideally, everyone should willingly adhere to tax laws; however, some individuals resist paying taxes (Seidu, Abdul, & Sebil, 2015; Kirchler, Kogler, & Muehlbacher, 2014; Junpath, 2013). The challenge of non-compliance by companies and individuals poses a significant issue for tax agencies (Jayawardane, 2015). Furthermore, ensuring tax compliance requires government efforts and taxpayers' engagement in governmental decisions and expenditures (Alm, Jackson, & McKee, 1993). Alm and Torgler (2011) propose that governments can enhance compliance by imposing stricter penalties and conducting more tax audits. Kirchler, Hoelzl, and Wahl (2008) explain that tax compliance behavior is driven by motives such as taxpayers' perception of the high costs of non-compliance or their sense of belonging to society. They suggest that tax compliance behavior is influenced by trust in and the authority of tax agencies. Despite numerous attempts to comprehend tax compliance, it remains a complex and ongoing issue (Ali, 2013).

Tax compliance is a contemporary concern, particularly in developing countries aiming to enhance tax revenue collection efficiency to support their budgets (Maseko, 2014). Devos (2008) underscores the lack of a universally accepted definition of tax compliance across research. He defines tax compliance as the willingness and ability of taxpayers to adhere to tax laws, influenced by ethics, legal context, and situational factors. Despite variations in definitions, tax compliance research generally agrees that it involves taxpayers adhering to relevant legislation while fulfilling their tax obligations. Additionally, Kirchler, Niemirowski, and Wearing (2006) suggest that tax compliance involves taxpayers' willingness to cooperate, aligned with similarities between tax administration and taxpayers' perspectives. Alm, Cronshaw, and McKee (1993) view tax compliance as a game with reciprocal interactions between taxpayers' decisions and tax agencies. Eger and Hackbart (2005) associate tax compliance with taxpayer trust in tax laws and the fairness of the tax system.

Although various scholars have addressed tax compliance, certain keywords like reporting all income, declaring accurate income, obeying tax laws, timely filing, willingness, correct tax payment, and timeliness are frequently and interchangeably used in its definition. Tax compliance measures encompass multiple dimensions, including reporting compliance, filing compliance, and payment compliance (Brown & Mazur, 2003). Reporting compliance includes the voluntary reporting rate (VRR) and voluntary compliance level (VCL), while filing compliance involves the filing rate and non-filing tax gap. Payment compliance encompasses the voluntary payment compliance rate (VPCR) and cumulative payment compliance rate (CPCR).

Furthermore, tax compliance refers to manufacturers honestly and voluntarily reporting their income, accurately examining tax liability, and timely paying taxes (Saiful Hazmi, 2009). Regarding indirect taxes, tax compliance concerns four categories: registering in the tax system, timely compliance with reporting requirements, providing complete and accurate information, and paying taxes on time. In tax compliance research, terms like tax evasion, tax avoidance, tax fraud, and tax non-compliance are often used interchangeably, but scholars distinguish between tax evasion and tax avoidance (O'Shaughnessy, 2014). Tax evasion involves intentional distortion of material reality by individuals or corporations to evade owed taxes (Ritsatos, 2014a). In contrast, tax avoidance is legal and involves taxpayers strategically managing their affairs to minimize tax liabilities (Bruce-twum, 2014; Kasipillai et al., 2003; Likhovski, 2007). Tax evasion intentionally seeks to pay less tax than owed, involving illicit actions (Kasipillai, Aripin, & Amran, 2003). Tax avoidance, however, is considered lawful, with taxpayers cleverly arranging their affairs to reduce tax payments (Kasipillai et al., 2003). Tax compliance, thus, plays a pivotal role in narrowing the tax gap, which is the disparity between collected and owed taxes, impacting a nation's capacity to provide public services and infrastructure.

2.2 Noncompliance Opportunity

The Fisher model directly links noncompliance opportunity with taxpayer compliance behavior, encompassing factors like income source, income level, and occupation (Chau & Leung, 2009).

2.2.1 Income Source

While economic theory underscores resource interchangeability, psychological studies underscore the significant role of income source in taxpayer decision-making. As a result, tax obligation research places considerable importance on income source (Durham, Manly, & Ritsema, 2014). Income source refers to the type of income earned by taxpayers (Abdul, 2001; Jackson & Milliron, 1986). Gërxhani & Schram (2006) highlight income source's relevance in tax evasion decisions. Ambiguous income sources tend to contribute to tax noncompliance (Keppler, Mazur, & Nagin, 1991). Chau & Leung (2009a) emphasize that income sources influence taxpayers' ability to inflate expenses and underreport income, leading to substantial tax evasion opportunities, more so than adherence to withholding taxes or self-employment. In developing countries, the informal sector, including income from informal work, plays a significant role. Taxpayers in this sector encompass companies, self-employed individuals, sole proprietors, and employees with monthly income tax deductions. Additionally, studies by Richardson (2006a) and Fauvelle-Aymar (1999) demonstrate a negative connection between tax compliance and agricultural income, while a positive association is observed between tax compliance and commercial income. Self-employed individuals tend to have more opportunities for noncompliance compared to employees under a withholding system (Fjeldstad & Semboja, 2001). According to a Jordanian study, there is a link between paying taxes and receiving money from wholesale and retail sources (JESC, 2014). On the other hand, US retail sales have greater rates of tax compliance (Mikesell & Birskyte, 2007).

2.2.2 Level of Income

Income level significantly influences taxpayer compliance behavior in the Fischer Model. Income level refers to the gross income or profits earned by taxpayers (Jackson & Milliron, 1986). Income is the primary source from which taxes are collected to fund public activities. Different methods are used to calculate taxes based on income (Gurama, 2015). According to Ali et al. (2001), tax compliance tends to increase with income level but does so at a slower rate. Oladipupo and Obazee (2016) suggest a link between sales tax compliance and income inequality. Some studies suggest similar compliance levels among individuals paying taxes, regardless of their income levels (Park & Hyun, 2003). Conversely, other research points to a positive association between tax compliance and income level (Chang & Schultz, 1990; Durham et al., 2014). However, some researchers argue that higher income levels might lead to lower tax compliance (Hamm, 1995; Andreoni, Erard, & Feinstein, 1998). The impact of income level on tax compliance is seen as indirect by some experts (Wong, 2008). Further studies indicate varying compliance levels among upper and middle-income groups (Witte & Woodbury, 1985), while others assert the relationship's uncertainty (Hanno & Violette, 1996).

2.2.3 Occupation

Occupation is a key factor in the Fischer Model influencing the link between tax compliance and noncompliance opportunity. Occupation refers to the employment type or income source for taxpayers (Jackson & Milliron, 1986). Taxpayer compliance greatly differs across occupational groups, with job status and characteristics influencing compliance (Hamm, 1995). Occupational categories encompass full-time, self-employed, part-time, at-home, unemployed, student, and retired individuals in most countries. Studies commonly show a negative connection between tax compliance and self-employment (Russo, 2013; Samuel, 2011; Lago-Peñas & Lago-Peñas, 2010; Arachi & Santoro, 2007). Tax authorities find it challenging to assess self-employed individuals' earnings (Asante & Baba, 2011). Full-time employees generally exhibit higher tax compliance compared to self-employed individuals (Torgler, 2006, 2003b). Employees under a withholding system tend to have fewer opportunities for noncompliance compared to the self-employed (Fjeldstad & Semboja, 2001). While sole proprietors owning land display positive associations with tax compliance (Manaf, Hasseldine, & Hodges, 2005), high compliance is generally observed among wage and salary earners (Clotfelter, 1983). Employers withholding income taxes act as a deterrent to potential tax evasion (O'Shaughnessy, 2014). Conversely, some studies do not establish a significant relationship between tax compliance and occupation (Cummings et al., 2009; Richardson, 2006).

2.3 Demographic Variables

In the context of tax compliance, demographic factors are significant for understanding taxpayer behavior (Devos, 2008) and tax effort (Bird & Martinez-Vazquez, 2008). The Fischer model states that demographic factors have an indirect effect on taxpayer behavior through perceptions, attitudes, and chances for noncompliance (Chau & Leung, 2009).

2.3.1 Age

Age is a commonly researched demographic factor that affects tax compliance behavior (Chau & Leung, 2009b). It also has an impact on sole owners' tax compliance (Hai & See, 2011). The amount of taxpayer compliance is significantly influenced by age (Jackson & Milliron, 1986). According to studies (Witte & Woodbury, 1985; Hanno & Violette, 1996; Devos, 2005; Richardson, 2006b; McGee & Tyler, 2006; Cummings et al., 2009; Lago-Peas & Lago-Peas, 2010), older taxpayers are more likely to comply with tax laws. With age, tax morale tends to rise (Torgler, 2004, 2005, 2005b). However, according to Clotfelter (1983), taxpayers who are younger or older show greater compliance than those who are middle-aged. Contrarily, Manaf et al. (2005) indicate that older and middle-aged taxpayers exhibit more compliance than younger ones. Several studies fail to find a substantial relationship between age and tax compliance (Enginda & Baisa, 2014; Mcgee & Ross, 2014).

2.3.3 Gender

Gender is another determinant of tax compliance attitudes and behavior (Hasseldine, 2002; Jackson & Milliron, 1986). Gender roles and associations with maleness and femaleness, as well as their associated behaviors, attitudes, and feelings, impact tax compliance (Kastlunger et al., 2010; Anselmi & Law, 1998). Studies yield varying findings on the relationship between gender and tax compliance. Some suggest that women tend to have higher compliance than men (Chung & Trivedi, 2003; Alm & Torgler, 2006; Torgler, 2006; Torgler & Valev, 2010), while others show no significant gender variation in ethical reasoning (Deny, 1989; Serwinek, 1992). Friedland et al. (1978) and

Kirchler & Maciejovsky (2001) propose that women might have a higher potential for evasion. Conversely, Richardson (2006b) does not establish a significant relationship between gender and tax compliance.

2.3.4 Education

Education is a significant factor influencing tax compliance (Jackson & Milliron, 1986; Mukhlis, Sugeng, Soesetyo, & 2014). It plays a role in promoting tax compliance, as better-educated individuals tend to have a better understanding of tax law (Park & Hyun, 2003). However, Alm & Torgler (2006) suggest that tax morale decreases as education level decreases. Research by Mcgee & Tyler (2006) and Torgler & Schneider (2007) indicates that lower education levels are linked with higher tax compliance, as less-educated taxpayers may better understand noncompliance opportunities. Conversely, some studies propose that moderate education levels correlate with better tax compliance (Manaf et al., 2005). Torgler (2005a) establishes a positive correlation between education level and tax morale. However, other studies do not establish a significant relationship between education level and tax compliance (Mcgee & Ross, 2014; Song & Yarbrough, 1978).

3. Hypotheses

Hypotheses propose logical relationships between variables and are formulated in testable statements, based on the associations in the theoretical framework. Testing these hypotheses and confirming the proposed relationships can offer solutions to address the issues encountered (Sekaran, 2003).

3.1 Relationship Between Noncompliance Opportunity and Tax Compliance:

Taxpayers who have more possibilities for noncompliance are likely to behave in a more noncompliant manner than those who have less opportunities (Fischer, 1993). The Fischer model emphasizes how factors including money source, income level, and employment may have a direct influence on taxpayer compliance behavior through noncompliance opportunity.

3.1.1 Relationship Between Income Level and Tax Compliance:

Previous research presents mixed findings on the connection between income level and tax compliance. Some studies indicate a positive association between tax compliance and income level (Ho & Wong, 2008; Ritsema et al., 2003; Ali et al., 2001; Chang & Schultz, 1990), while others suggest a negative relationship (Andreoni et al., 1998; Hamm, 1995; Witte & Woodbury, 1985). Additionally, certain studies emphasize positive correlations between tax compliance and middle-income levels (Slemrod et al., 2001; Witte & Woodbury, 1985; Manaf et al., 2005), while others propose the opposite (Naibei et al., 2012). Some studies posit a fixed relationship between tax compliance and income level regardless of the income level (Durham et al., 2014; Park & Hyun, 2003; Roberts et al., 1994). Given these complex findings, this study assumes the following:

H1: There is a relationship between income level and tax compliance.

3.1.2 Relationship Between Source of Income and Tax Compliance:

Different correlations between income sources and tax compliance have been found in the research. According to several research (Richardson, 2006; Fauvelle-Aymar, 1999), there is a negative correlation between tax compliance and agricultural income whereas a positive correlation exists between tax compliance and commercial revenue. The Fisher model emphasizes the importance of having a variety of income sources, particularly when such sources are not subject to tax withholding systems (Chau & Leung, 2009). As a result, this study suggests:

H2: There is a connection between the source of income and tax compliance.

3.1.3 Relationship Between Occupation and Tax Compliance:

The results of prior studies on the connection between occupation and tax compliance are varied. The majority of studies (Russo, 2013; Samuel, 2012; Asante & Baba, 2011; Lago-Peas & Lago-Peas, 2010; Arachi & Santoro, 2007; Feldman & Slemrod, 2007;

Vogel, 1974) suggest a negative link between tax compliance and self-employed people. On the other hand, the majority of research find a beneficial relationship between tax compliance and workers who are subject to tax withholding systems (Carnahan, 2015; Feldman & Slemrod, 2007; Slemrod, 2002; Fjeldstad & Semboja, 2001; Witte & Woodbury, 1985; Wallschutzky, 1984). Additionally, a few research (Alm & Torgler, 2006; Torgler, 2006, 2003b) show a favorable correlation between full-time employees and tax compliance. This research makes the following recommendations in light of the Fisher model's focus on the influence of different revenue sources on compliance behavior:

H3: There is a connection between employment and tax compliance.

4. Data Collection and Research Design

This study uses a quantitative methodology to explore the factors that influence Jordanian taxpayers' compliance with sales tax laws. For figuring out the complexities of tax compliance, the quantitative technique is well matched because it is skilled at foretelling, explaining, and managing complicated social events (Wellington & Szczerbinski, 2007). According to positivist ideas, this strategy places a strong emphasis on the objectivity and neutrality of research (Wellington & Szczerbinski, 2007). This study employs the survey approach in order to thoroughly examine sales tax compliance behavior and gather relevant data (Engida & Baisa, 2014). This method offers certain advantages for evaluating the effectiveness of deterrent strategies and understanding the impact of social factors by surpassing existing measurement methodologies in the domain of tax non-compliance (Feld & Larsen, 2012). Surveys can reveal the demographic, economic, psychological, social, and attitudinal elements of taxpayers' lives (Chen & Sapari, 2012; Torgler, 2003). Testing a range of relevant theories is made possible by this varied dataset (Torgler & Schaltegger, 2005). Despite its shortcomings, surveys continue to be a mainstay in the social sciences, especially for gathering first-hand information on a variety of topics such social, psychological, economic, and demographic traits, motives, and behaviors (Abdul Jabbar, 2009). Using a questionnaire administered by the researcher, primary data are gathered. The validity of the study as a whole is increased by personally administering the questionnaire, which also increases the credibility of replies and may increase response rates (Sapiei et al., 2014; Sakaran, 2003). Personal administration of the questionnaire enables verbal clarification of complex or delicate questions as well as elucidation of the study's meaning (Sapiei et al., 2014; Sekaran, 2003). Following that, the survey results will be analyzed using the popular SPSS program, which is frequently used in business research (Zikmund et al., 2013). The analytical approaches comprise reliability, factor analysis, correlation analysis, multiple regression analysis, descriptive statistics, and factor analysis. These analytical tools are prepared to look into the relationships between different variables, providing invaluable knowledge about the factors that affect sales tax compliance behavior.

5. Concluding Remarks

This study fills a significant gap in the body of research on tax compliance by conducting a rare assessment of tax compliance in the setting of Jordan. Empirical research on tax compliance is noticeably lacking, with many of them concentrating exclusively on tax evasion. Surprisingly, the realm of tax compliance in Jordan has remained largely unexplored, despite the significant role of taxation in shaping tax administration and public budgets. This oversight is particularly striking given the vital role taxation plays in the Jordanian economy. Therefore, research in this domain holds paramount importance for the nation's economic well-being. Moreover, this study's findings are poised to contribute substantially by bridging gaps in the field of tax compliance studies. It has the potential to shed light on crucial factors influencing tax compliance within the Jordanian context. Furthermore, the study's implications extend to government, tax agencies, and public economic policies. It is expected to offer valuable insights into the intricate relationship between taxation and compliance behavior, providing empirical evidence specific to Jordanian taxpayers. In essence, this study has the potential to furnish essential information that can aid in formulating effective social, economic, and political policies. The insights gained from this research might enable the government to adopt a more pragmatic approach in designing strategic policies aimed at enhancing tax compliance behavior in Jordan.

Acknowledgments: This study was financially supported via a funding grant by the Deanship of Scientific Research, Amman Arab University

Conflicts of Interest: The authors declare no conflict of interest

4.8 Refereneces

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