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INTRODUCTION

REVIEW OF LITERATURE

NEED/IMPORTANCE OF THE STUDY

STATEMENT OF THE PROBLEM

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HYPOTHESIS (ES)

RESEARCH METHODOLOGY

RESULTS & DISCUSSION

FINDINGS

RECOMMENDATIONS/SUGGESTIONS

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APPENDIX/ANNEXURE

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- Garg, Sambhav (2011): "Business Ethics" Paper presented at the Annual International Conference for the All India Management Association, New Delhi, India, 19–23

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AN ASSESSMENT OF TAX EVASION LEVEL AMONG NIGERIAN TAXPAYERS

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ABSTRACT

Taxation is a system of a collective effort by individual and corporate entities toward contribution made to the government as income to undertake the affairs of a nation. Tax evasion is a deliberate and wilful intention by a taxpayer not to pay his taxes. The main objective of this study is to assess the level of tax evasion among the Nigerian public and private sector taxpayers. The research adopts survey method. The study was conducted in Gombe state with a population of study 26,313 taxpayers. The sample size was 379 and questionnaires were self-administered in which 303 were retrieved and useable. The findings of the study indicate that many Nigerians are evading tax, and the acceptance level of the tax evasion among taxpayers is very high. It also shows that tax evasion is high among the private sector taxpayers and moderate among the public sector. The study recommends that government should revise its tax policies and laws that will assist to improve the tax system as a whole. Also, the government should increase improvisation of infrastructure and social amenities that will encourage more compliance and discourage tax evasion.

KEYWORDS

Tax Evasion, Nigeria, Taxpayer, Assessment.

INTRODUCTION

Tax is an important instrument and main source of incomes to the various governments in the world. Incomes which are required to finance public infrastructure and services such as healthcare, education, security, construction of road and social welfare. Worlu and Emeka (2012) government use tax revenue as a basis for providing developmental projects in developing nations as well as the developed world. Tax evasion is a deliberate and mindful practice of not unveiling and filing completely taxable income by a taxpayer in order not to pay tax (Soyode & Kajola 2006). Moreover, tax evasion is a violation of tax laws whereby the amount due by a taxable person and entity is not remitted after a required minimum period. Similarly, tax evasion is apparent in a state where the tax burden is dishonestly lessened, or wrong claims are filed on the tax form. Therefore, challenging tax evasion is a thoughtful task to overcome illicit financial cash flows and dying passages of corruption and misconduct (United Nation, 2007). Furthermore, persistent of tax evasion in developing and developed nations represents the complexity of the problem. Additionally, resistant from the taxpayers in partaking their civil obligation is very critical to the nation prosperity (Tijjani & Mathias, 2013). Tax evasion is, therefore, characterized as a deliberate wrongful approach or as deeds involving a direct ruin of tax laws, ethics, and norms by a taxpayer to escape the tax burden. The purposeful underreporting of earnings and over-claiming of a tax relief (exemption) is a clear evidence of tax evasion (Adebisi & Gbegi, 2013).

REVIEW OF LITERATURE

Tax evasion involves the act of deliberate and conscious activity of not disclosing the tax to the relevant authority. Soyode and Kojola (2006) state that tax evasion as a deliberate and awake practice of not illuminating complete taxable income by the taxpayer. According to Temitope et al., (2010) tax evasion is an act of ruin tax laws whereby the due tax is unpaid after a required minimum period. Among the early studies of tax evasion was that of Allingham and Sandmo (1972). Their study was primarily focused on studying the attitude and behaviour of taxpayers in terms of income tax evasion. The study detected that there exist positive association between tax rates and evasion. The finding of this study was later confirmed by Soyode and Kojola (2006).

According to Pashev, (2005), the displeasure of taxpayer with the Government to provide essential basic facilities that may be endowed by the taxes being collected may encourage tax evasion. Lack of honesty and responsibility in the deployment and management of revenue from taxes has the influence of building doubt both in the tax structure and as well the Government. Hence, this is known to increase the level of tax evasion (Pashev, 2005). Some of the studies on tax evasion have a diverse scope and opinion in examining the phenomenon. For example, Morale (1998) examined tax evasion from a philosophical viewpoint by interfered with social affairs among the Mexican specialists. The study concludes that Mexican specialists are more committed to their family than the country. Therefore, they simply evade tax to satisfy their family needs with the amount due to the government through tax payment. On the other hand, they are more committed to their family affairs than the prosperity of the country collectively. Several studies have clearly indicates that tax evasion may increase whenever the tax rate, corruption, lack of confidence in government and tax officials and cost of tax compliance are high and continue increasing simultaneously (Clotfelter, 1983, Alm & Mckee, 1992, Saracaghu, 2008; James & Moses, 2013; Adebisi, 2013). Moreover, several factors were studied on tax evasion and identified as the main reason why taxpayers are evading taxes. For example, demographic factors such as Age, gender, educational level, marital status and economic factors such as tax burden, a source of income, income level. Other factors include psychological factors such as tax morale, tax education, tax mentality tax penalties, public expenses and finally institutional factors such as, tax audit, tax system, tax administration, tax compliance cost and public services (Crane & Nourzaid, 1990; Alm & Mckee 1992; Nor Ghani, 2012; Bashar Haitham, 2008; Davos, 2006, Richardson 2006; Nor Aziah, 2006 and Gurama, Mansor & Adamu).

Nigeria is among the few nations in the world where evading tax is becoming fashionable among the taxpayers. The different institution of government and bodies which are required by laws to work in harmony to make tax evasion complex are not appropriately coordinated (Gurama et al., 2015). For example, all corporate business entities are required by law to register with the Corporate Affairs Commission (CAC) and at the same register with the Federal Inland Revenue Services (FIRS) which is one of the required conditions in the firm registration process. However, unfortunately, this requirement is not fulfill all the time. A company may register with CAC but failed to do so with FIRS in an attempt to evade taxes. Therefore, this study is aimed to determine the perception of taxpayer level and their degree of acceptance toward tax evasion in the country.

IMPORTANT FOR THE STUDY

This study is aimed at assessing and examines the perception of the tax evasion level in Nigeria. The topic of the study is very critical as tax evasion activities are undermining the capability of the government in providing fundamental needs of the public. In reality, if tax evasion continues un-assessed, it may result in the failure of any public institution, as every government needs adequate funds to finance its activities (Gurama et al., 2015). Thus, assessing the level of tax evasion would assist the government in developing strategies to fight the phenomenon.

PROBLEM STATEMENT

Tax evasion is a universal phenomenon that has been experienced in various developed and developing nations in the world. Murphy (2011), the worth of global tax evasion is beyond 5.1% of the total gross domestic product (GDP) or US$3.1 trillion. In a country like Nigeria, tax evasion was identified as a strong indicator related to low revenue turnover from the taxes (Ariyo, 1997). It is because non-formal sector (self-employed) and private sector of the country's taxpayers are evading their taxes although; they are important players in the economy (James & Moses, 2012). Nigerian government sources indicate that about 350,000 small

and medium enterprises are evading taxes (Yerima, 2013). It was unveiled by introducing e-payment of tax collection by the State Minister of Finance. However, tax system and practice in Nigeria is structured toward the achievement of an economic goal because due to the government at various levels heavily relied on the income revenues from crude oil (Popoola, 2009). Nigerian Economic and Financial Crime Commission (EFCC), disclosed that about ₦21 trillion Naira ($129 billion dollars) loss as a result of tax evasion, corruption and excessive tax avoidance from year 2003 to 2013 (Muhammad, 2013). Therefore, it is very important to know how Nigerian perceived the level of tax evasion among the taxpayers. Chiumya (2006), eliminating tax evasion is among the complex task in any sound tax administration.

OBJECTIVES OF THE STUDY

The objective of this study is to assess the perception level of tax evasion among the public and private taxpayer in Nigeria. The study explains and provides the level of tax evasion acceptability among the Nigerian populace from the public and private taxpayers point of view. Therefore, the study set to
i.   Examine the acceptance level of tax evasion among Nigerian taxpayers.
ii.   Evaluate the percentage level of taxpayers among private and public sector taxpayers.

RESEARCH QUESTION

This study was developed to answer the following research question
i.   To what extend tax evasion is acceptable among the taxpayers in Nigeria?
ii.   What is the percentage level of tax evasion between private and public sector taxpayers?

RESEARCH METHODOLOGY

The study adopts survey research design with open-ended measurement scale. The respondent were asked to rate the tax evasion level in Nigeria by giving a scale from one percent to one hundred percent (1 – 100%). The measurement scale was adopted from (Amirah, 2011 & Lutfi, 2009). The population of the study was 26, 313 public, and private sector taxpayers of Gombe state. The sample size from which data was randomly collected is 379. However, only 303 representing 80% of the questionnaire were retrieved and usable. The questionnaire consists of questions and statements requiring the respondent to decide the percentage of the tax evasion and insert opinion concerning the problem. Simple percentage, frequency, and descriptive analysis were employed to determine the respondent perceptions. The questionnaire was designed to suit the research questions.

RESULT AND DISCUSSION

TABLE 1.1: PROFILES OF THE RESPONDENTS

	Frequency (n=303)	Percentage %
Gender		
Male	192	63.4
Female	111	36.6
Age		
18-29	91	30
30-49	134	44.3
50 and above	78	25.7
Marital status		
Single	54	17.8
Married	225	74.3
Others	24	7.9
Education		
Did not complete high school	33	10.8
High school	69	22.8
Diploma/NCE	139	45.9
B.Sc./HND	49	16.2
Postgraduate	13	4.3
Source of income		
Government sources	185	61.1
Private source	118	38.9
Income level		
N 220, 000 and below	29	9.6
N 221, 000 - N 250, 000	73	24.1
N 251, 000 - N 400, 000	141	46.5
N 401, 000 - N 700, 000	48	15.8
N 701, 000 and above	12	4

Source: Field Survey (2014)

The profile table indicates that male respondent got 63.4 percent while the female occupy the remaining 36.6 percent of the total sample tested. The age distribution indicates that respondent with age 30-49 representing 44.3 percent was the highest then followed by those with age 18-29 representing 30 percent and those with 50, and above age has 25.7 percent. It indicates the working class is the highest respondent. Marital status indicates that married taxpayers are the highest respondent with 74.3 per cent then followed by single with 17.8 per cent and others 7.9 per cent. This show majority of the respondents are responsible taxpayers. Education of the respondent indicates that those with diploma/NCE are the highest respondent with 45.9 per cent then followed by high school holders. The lowest is respondent with postgraduate education with 4.3 per cent. It shows that intermediate education holders are the highest respondent. Source of income of the respondent indicates that those with government sources are the highest among the respondent with 61.1 per cent and those with the private sources is 38.1 per cent. Finally, income level of the respondent indicates that those with medium-level income representing 46.5 per cent are the highest among the sample tested. The lowest was those with highest representing 4 per cent. That indicates that the respondent profile is mix up with different categories with characteristics.

TABLE 1.2: DESCRIPTIVE SUMMARY OF THE RESPONDENT ANALYSIS

	N	Minimum	Maximum	Mean	Std. Deviation
Age	303	1.50	5.00	2.7441	0.68422
Gender	303	1.00	2.00	1.5412	0.49977
Marital status	303	1.00	3.00	1.6824	0.55920
Education	303	1.00	6.00	3.1412	1.29773
Source of income	303	1.00	3.00	2.1059	0.76959
Income level	303	1.00	6.00	3.1765	1.31605

Source: Field Survey (2014)

From the above Table, it indicates that Age of the respondent has a minimum value of 1.50, a maximum of 5.0 and a mean value of 2.7441. Whereas, Gender, has a minimum value of 1.00, a maximum of 2.00 and a mean value of 1.5412. Also, marital status has a minimum value of 1.00, a maximum value of 3.00 and the mean value of 1.6824. Education level has a minimum value of 1.00, a maximum of 6.00 and a mean value of 3.1412. Source of income has a minimum value of 1.00, a maximum of 3.00 and a mean value of 2.1059. Finally, income level has a minimum value of 1.00, a maximum of 6.00 and a mean value of 3.1765 respectively. That shows that age, gender, marital status, education level, a source of income and income level of the respondent are all moderates.

TABLE 1.3: ANALYSIS OF THE RESPONDENT TO THE RESEARCH QUESTIONS

S/No	Statements/Variables	N	Mean	Frequency	%	Standard deviation
1.	The acceptance level by people on tax evasion	303	2.92	56	8.06	1.68
2.	Percentage of the people in Nigeria who evades tax	303	3.07	77	8.19	1.92
3.	The level of tax evasion in Nigeria	303	2.77	60	7.67	1.82
4.	Percentage of public service who evade tax	303	2.63	38	5.23	1.13
5.	Percentage of private service who evade tax	303	2.90	72	7.09	1.32

Source: Field Survey (2014)

The analysis and result of responses to statements/variables indicate that most of the respondents agreed the percentage of Nigerian, who evades taxes is up to 80.19%. While the percentage of public service taxpayers who are evading taxes are very low 50.23% if compared to other variables under study. However, percentages of people who evade taxes from the private sector were 70.09, the level of tax evasion in Nigeria is 70.67, and the acceptance level of tax evasion was 80.06. The findings of this study are supported by previous studies of Lutfi (2009), Amira (2011), James & Moses, (2012) & Gurama et al., (2015). This indicates that Nigerian taxpayers are clearly, mostly, not complying with the tax authorities. That may be due to many reasons and opinion that the government is not doing enough to make judicious utilization of the fund raise from their taxes (Leyira, Chukwuma & Asian, 2012). As such they see no reason to continue paying the tax instead evading is the right option (Ariyo, 1997). This problem may arise as a result of high bribery and corruption, inadequate accountability in the tax process, lack trust and confidence in the tax administration and above all inability to realize the impact of tax collected from the taxpayer's point of view (Afuberoh & Okoye, 2014). Other reasons may include understaff, unqualified and competent tax officials.

FINDINGS

The main objective of this study is to assess the taxpayer's perception among the taxpayers in Nigeria. Most taxpayers evade tax as a result of different reasons. The reasons may be of bribery and corruption practices among tax and government officials that have a negative effect on the revenue generation (Gurama & Mansor, 2015). The main findings of this study are that:

- Many Nigerian is tax evaders. It may be due to a high percentage of the problem and other reasons that are associated with the activity such as mismanagement and proper utilization of tax collected by the government.
- Negligence by the government to the tax collection especially personal income tax by over-relying more on crude oil revenues. Ariyo, (1997) over-reliance on crude oil revenue by government bring about neglect to other sources of government revenue like as taxes.
- More than half of private sector employees are not complying in paying their tax that result in high evasion. This is because some are not registered with tax authorities while their employers are not deducting the taxes on behave of the tax authorities from their wages and salaries or even not remitting accordingly due taxes to the government.
- Public sector employees have high compliance rate with tax authority although a little bit more than half. These may be their compliance is not voluntarily because their taxes are been deducted by the government before receiving monthly salaries and payment. On the other hand, other sources of their income are not available for assessment and taxed accordingly.
- The acceptance level of tax evasion among taxpayer was extremely not favorable. Because the rate is too high, and many factors may result in a contributing element to the problem. Some of the factors may be a lack of tax knowledge, enlightens and important of paying taxes to the authorities, inadequate benefit from the tax collected and lack of trust and confidence in government.
- Obsolete tax policies and ignorance of tax laws. These are because of low awareness of the government and tax authorities on the important of an individual to contribute to the prosperity of the country collectively through taxation rather than personally.
- Other factors that contribute to the high tax evasion in Nigeria may include economic factors, personal and bias interest, inability to detect and prosecute the evaders and reluctant and unwillingness by the stakeholders to participate fully in the tax process as well as tax system.
- The study also found that the tax system is not totally efficient in which no any database kept by the federal, state and local government for their eligible taxpayer's particularly personal income tax. That may bring about the escalation of the problem where evaders are to be found in any sector of life earnings. If the problem continues unchecked, it would last for a long period and cripple the income revenue required to provide infrastructure and other social amenities to the public.

RECOMMENDATIONS

Due to the above findings of the study, it is, therefore, recommended that crucial and necessary steps must be reserved for the tax authority, government officials and public representatives and stakeholders. Therefore, this study recommends the followings:

- The government should update its tax policies and tax laws that would be simple to understand, implement and user-friendly to the taxpayers and tax administrators.
- The government should provide awareness and educate taxpayers on how to assess and remit their taxes and furthermore the important and need for voluntary compliance. Moreover, assured taxpayers of properly and judicious utilization of the collected revenue from tax.
- Government, as well as tax officials, should be honest, accountable and transparent to curb tax evasion, corruption and try to restore taxpayer's confidence while discharging their civic responsibility. These will also change the perception of taxpayers toward government and behavior of evasion in particular.
- Moreover, government should endeavor in providing and making infrastructure available to the public via the provision of fundamental social needs to the citizen such as good health care, roads, schools, job opportunity and above all security and safety of its populace to discourage evasion. These will provide an enabling environment and improved standard of living which in turn encourage tax compliance and curb the evasion attitudes.

- There is a need to have a comprehensive database system that would incorporate all the eligible taxpayers which will contain the source of income and other bio data that are relevant and would lead to access the individual's taxpayers. Moreover, all the interrelated bodies such as corporate affairs commission, federal, state and local government tax agencies should work in harmony and share information about the tax and tax related matters.

CONCLUSION

Tax evasion typically has effects on revenue loss to the government. These may cause inevitable distraction to the right performance of the public sector, threatening its competence to finance public expenditure. This study assesses the perception of taxpayer toward tax evasion among Nigerian taxpayers. The findings of the analysis show that many Nigerians are not paying their taxes and hence viewed that the acceptance level of the menace is about 80%. It is not surprising in a country where people are fashionable in evading tax (Olowookere & Fasina, 2013). Furthermore, inadequate accountability and transparency over the public establishment, a high level of corruption, extravagance, unnecessary spending by government officials positively may handle tax evasion in the country. Misused of tax collected, lack of trust and confidence in government and tax official may also be some of the motivational factors encourage the taxpayers for inadequate compliance behaviour. However, Good tax system and effective tax administration together with honest and competent tax body does positively discourage tax evasion and facilitate more compliance in Nigeria. There is a need for government to take new measures and review it tax policies, laws and edicts that will curb the problem from the grass root. Because of effective measures of tackling of the issues will increase the tax revenue.

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