

The Effect of Taxpayer Awareness and Tax Knowledge on Tax Compliance in Nepal

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Abstract

This research paper examines the impact of taxpayer knowledge and awareness on tax compliance within the framework of Nepal's changing taxation system. A total of 384 taxpayers registered in Kathmandu Valley were selected for the study, which utilized a descriptive and explanatory methodology. The researcher gathered data using a structured questionnaire and analyzed it using linear regression. The results show that an individual's tax knowledge ($r=0.482$, $p<0.001$) and taxpayer awareness ($r=0.618$, $p<0.001$) significantly influence tax compliance. The interaction of these two variables on tax compliance behaviour accounts for 42.4% ($R^2 = 0.424$, $F(2, 381) = 140.10$, $p<0.001$), with tax awareness being the more significant factor. The results underscore the significance of education and transparency in fostering voluntary compliance. Nepal's government must enhance its taxpayer education initiatives and digital services to increase legal compliance among citizens.

Introduction

Slemrod (2007) and Webber and Wildavsky (1986) stated that the complex behaviours of taxpayers are supported by the fact that the problems of tax evasion and underreporting persist all over the world. According to the classical theory of deterrence, the probability of punishment and the severity of punishment are major elements that determine whether one will adhere or not to the payment. The importance of ethics, trust, and social norms is highlighted by further studies (Feld & Frey, 2002; Karki et al., 2023a; Kirchler, 2007), which suggest that adherence often remains in situations when no strict enforcement is present.

Governments use tax revenue to finance public services and growth in the economy (Alabede, 2011). The enforcement mechanisms, the quality of the administration, the imposition of fines, the execution of audits and the availability of taxpayer assistance programs are factors that have an impact on compliance among taxpayers (Devano & Blessed, 2006; Gurung et al., 2024). The most common examples of people who fail to comply with the established regulations include failure to file documents or taxes, underreporting of incomes and the number of deductions taken, among others (Kirchler, 2007;).

According to Roth et al. (1989), tax compliance by individuals requires the accurate reporting of taxable income, as well as filing all necessary

documents on time. Compliance is defined by James and Alley (2002) as voluntary compliance with tax laws, and it is worth noting that it is taken as both literal and in intent as it is meant. The definition provided by Roth et al. (1989) is still common in the area of research on tax compliance (Saad, 2011), and it is utilized in this study.

The empirical study shows that tax knowledge and awareness have an impact on taxpayers' compliance behaviour. Papp and Takáts (2008) noted that people who are willing to adhere to regulations in regions that have low tax rates. Saad (2011) further explained that the intention of the taxpayers to comply with these regulations is highly dependent on taxpayers' knowledge and perceptions of the fairness and transparency of the system.

In Nepal, the low morale of tax collection, combined with the presence of a large informal sector with a weak enforcement machinery, makes it quite tricky to abide by the laws. This study analyzes the association between taxpayer awareness, taxpayer knowledge, and compliance behavior in this socio-economic system.

Problem Statement

The issue of tax compliance is still a major issue when it comes to the financing of the populace. The question of the best ratio between good enforcement and voluntary involvement in tax collection is always a challenging issue for governments worldwide. Against the backdrop of the numerous tax systems and the land of literature that has been compiled over the decades, the exact causes of people following or not following taxes remain to be understood wholly (Tanzi and Shome, 1992). The modern use of offshore tax havens, as well as the ancient gold hoarding of ancient Romans, is just one example of a time-honored tax evasion process in history. This aspect means that the noncompliance is not a result of a lack of policy, but rather the effect of complex social and behavioral aspects (Webber & Wildavsky, 1986, cited in Slemrod, 2007).

Allingham and Sandmo (1972) came up with a theoretical perspective on criminal behavior, which describes taxpayers as rational decision-makers who evaluate the benefits of tax evasion as compared to the risks of being identified and punished. This preventive paradigm formed a guiding ideal on the understanding of how audits and punishment are made (Alm & McKee, 1999). However, later studies found it to have certain flaws since, in most cases, it was observed to exhibit increased compliance even where there was a lack of enforcement (Feld & Frey, 2002). These inconsistencies led to the creation of more detailed models that combine psychological, social, and institutional aspects (Dahal, 2021; Devos, 2014; McKerchar & Evans, 2009).

Recent studies suggest that the application of moral principles, the perception of justice and reciprocity, social norms, and trust towards the government are some of the influences on tax compliance (Ameyaw et al., 2016; Ghimire & Dahal, 2024; Levi et al., 1992). But in principle, the space is quite disorganized. This concept is often supported using the five basic theories that comprise fiscal exchange, economic deterrence, socio-psychological factors, comparative treatment, and political legitimacy (Kirchler, 2007). Whether economic or non-economic variables are more important is a topic that is investigated (Devos, 2014), but so is the applicability of these models to the various cultural settings and institutional structures (Dahal et al., 2022; Richardson & Sawyer, 2001).

The application of these theoretical concepts in practice has been a difficult task. A common challenge that tax administrators face is developing compliance strategies that are effective enough to combine building trust and imposing regulations (Fjeldstad & Heggstad, 2012). There are varying opinions on compliance with the tax legislation in that some people tend to be more literal in what the law stipulates, and others tend to be broader in their thinking (Karki et al., 2023b; Roth et al., 1989).

The proposed research paper will help fill the knowledge gaps in the present research by testing two critical behavioral elements that affect compliance, namely, taxpayer awareness and tax knowledge. As McKerchar and Evans (2009) indicate, there are still many questions about the issue of compliance, as well as variables that have the most prominent impact and how these impacts vary within different cultural and institutional contexts. Thus, the following research topic is the central focus of the given inquiry:

Research Question: How do taxpayers' levels of tax literacy affect their propensity to pay their fair share?

Objective of the Study

This research paper aims to examine how taxpayer awareness and tax knowledge influence regulatory framework compliance. The other aim is to examine the correlation between the knowledge of the taxpayer and compliance.

Theoretical Review and Hypotheses

The ethical consideration of taxpayers influences a large degree of tax adherence. Individuals who have high moral values tend to view payment of taxes as a social and moral responsibility. Ethical standards are likely to facilitate individuals to pay their taxes. This is the most important ethical question in informal economies because the role of moral norms in behavior is quite substantial. Ameyaw et al. (2016) states that the more people considered tax evasion to be morally wrong, the higher the chances that they would obey tax laws.

The issue of evading taxes is not new, as people have been evading taxes for hundreds of years. More than a century ago, Plato considered the philosophical impact of tax evasion in his initial political theory (Tanzi & Shome, 1992). However, academic institutions did not begin research on tax compliance in the late 20th century (Richardson & Sawyer, 2001). According to James and Alley (2002), tax compliance refers to the will of the person to adhere to the explicit and ambiguous provisions of the tax law. In this situation, it ought to be viewed as a legal and moral responsibility. The paper utilizes an underpinning and timeless (1989) conceptualization of tax compliance at Roth, Scholz, and Witte (Saad, 2011).

There is a longstanding tradition among many academics in the fields of public finance, law and economics in an attempt to understand the motives behind taxation (Fjeldstad, Heggstad, 2012). Over the years, tax avoidance and evasion have impacted society and the economy. In ancient Rome, the wealthy had their money stashed away in such a way that they would not be required to pay their taxes. In 18th-century England, individuals were allegedly setting fire to their hearths to avoid the hearth tax. These examples demonstrate that tax evasion is an activity that has persisted over time (Webber and Wildavsky, 1986, as cited in Slemrod, 2007). Allingham and Sandmo's (1972) deployment of the economics-of-crime model created by Becker (1968) into the fields of taxation marked the beginning of the contemporary theorizing advancement. As a result, many research works have been conducted on compliance behavior experimental and conceptual (McKerchar and Evans 2009). It is a field of research that aims to determine the factors that affect the compliance of taxpayers and subsequently offer solutions to maximize it, therefore, maximizing state revenue (Devos, 2014). Some of the factors that influence the way people pay their taxes are money, psychology, society, and demographics (Devos, 2014).

Kirchler (2007) argues that compliance behavior is not easy to predict because of the differences in countries and personal characteristics. Internal Revenue Service (IRS, 1978) of the United States has identified at least 64 factors which affect the taxpayer behavior, a figure that has been growing because of the increase in knowledge (Alm et al., 1999). Such complexity causes the fact that it is impossible to consider all the important aspects of importance simultaneously. Scholars need to focus on the most relevant variables of a particular environment (Dahal et al., 2025; Devos, 2012).

Administrative processes, audit methods, law and regulations, fines and efficacy of tax administration, as explained by Musgrave and Musgrave (1989), were seen as important issues that contributed to compliance. They further emphasized that compliance in the long run must be cost-effective in that the expenses of operating the business must not exceed the expenses of compliance.

Tax Compliance

Faithfulness to legal requirements is reflected in the timely submission of the returns, timely payment of obligations and through accurate disclosure of debts by taxpayers (Roth et al., 1989). Compliance involves explicit and abstract compliance. According to Kirchler et al. (2008), the level of compliance displayed by individuals is determined by a collection of factors, which includes economic factors, societal conventions, and faith in the political institutions. To achieve tax compliance in Nepal, which is a country with a high degree of informal sector, it is important that the Inland Revenue Department (IRD) should build trust in the people through the way the overall education and training programs are conducted.

The Effect of Taxpayer Awareness on Tax Compliance

Taxpayers' sensitization is vital in improving the understanding of the tax system, which would prompt them to pay and report income accurately and on time. The lack of knowledge can lead to not only errors but also the avoidance of taxation. Adhikari (2020) noted that a lack of knowledge concerning tax laws in Nepal contributed to the fact that people did not follow them. Taxpayer education and literacy programs should increase the level of understanding in order to encourage compliance. The research is always showing a positive relationship between awareness and compliance (Rahayu et al., 2017).

H1: The relationship between familiarity with taxes and tax compliance.

The Influence of Tax Knowledge on Tax Compliance

Tax knowledge refers to the familiarity with the rules, laws, and procedures of paying taxes by the taxpayer when making payments. Even when taxpayers are aware of what they are getting into, they will hardly violate the law, even when they wish to. It has been indicated that the higher the taxpayer comprehension of the tax law, the more likely they are to follow the law and hence, the higher the compliance levels. We have to know a lot to know the various details of the tax system.

H2: The knowledge of how taxes work is highly enhanced to pay them.

Methodology

Research Design and Sample

The research design used in this study is a descriptive and explanatory research design to address the relationship between taxpayer awareness, tax knowledge and taxpayer compliance. The study population was registered taxpayers in Kathmandu Valley of the Inland Revenue Office (IRO). The researcher used convenience and purposive sampling to identify individuals who were very knowledgeable about the tax regulations and those who were directly engaged in the areas that assisted people in paying their taxes.

Data Collection

The systematic questionnaire will be offered to 450 taxpayers between January and March 2025. The measure was based on a five-point Likert scale (1= strongly disagree to 5= strongly agree) to measure dimensions of tax awareness, knowledge, and compliance. Our response to the 384 questionnaires that we mailed was 384 legitimate responses out of 384 responses; hence, 85.33 percent of the population responded.

Data Analysis

The researcher used both descriptive and inferential statistics. The connection between the dependent (taxpayer compliance) and the independent variables (taxpayer awareness and tax knowledge) was analyzed using a linear regression model. The regression model is organized in the following way:

$$\text{Tax Compliance} = \beta_0 + \beta_1(\text{Awareness}) + \beta_2(\text{Knowledge}) + e$$

Results

The table under descriptive analysis provides the average and distribution of three important variables in the study that include Tax Compliance, Taxpayer Awareness, and Tax Knowledge. The table provides the average, standard deviation and description of the level in regard to the average score of each of these characteristics, all measured on a Likert scale.

Table 1: Descriptive Analysis of Study Variables

	Mean	Std. Deviation	Level
Mean	3.3018	0.46873	Moderate
Std. Deviation	3.7091	0.55969	Moderate
Level	3.3083	0.53775	Moderate

Field Survey 2025

Table 1 presents the descriptive statistics of the most important variables. All the factors have an average score of between 3.0-3.9. This is a sign that the individuals who responded to the questions were well-informed on their taxation and were knowledgeable about their tax liabilities. All the standard deviations are below 0.6, implying that there was no significant difference in the answers.

Table 2: *Relationship between Taxpayer Awareness and Tax Compliance*

	Tax Compliance (.r)	Sign.
Taxpayer Awareness	0.618	.000

Field Survey 2025

Table 3: *Relationship between Tax Knowledge and Tax Compliance*

	Tax Compliance (.r)	Sign.
Taxpayer Knowledge	0.482	0.000

Field Survey 2025

Pearson correlation analysis was used by the researcher to test the relationship between the independent factors and tax compliance. Table 2 shows that the awareness of taxpayers had a strong link with tax compliance, which is positive and statistically significant ($r=.618, p<.001$). Table 3 also indicates that knowledge of tax was found to be positively, moderately, and significantly correlated with tax compliance ($r=.482, p<.001$). The results give the original Hypothesis Tests 1 and 2 the first validation.

Table 4: *Multiple Regression Model Summary for Predictors of Tax Compliance*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	0.651	0.424	0.421	0.32306	0.424	140.097	2	381	0.000	1.931

a. Predictors: (Constant), Tax Awareness, Tax Knowledge

b. Dependent Variable: Tax compliance

Field Survey 2025

The researcher analyzed the interaction between taxpayer awareness and tax knowledge by employing the multiple regression analysis to determine the effect of tax compliance to the combination of the two factors. The model summary (Table 4) shows that the model is a good fit as the $R=0.651$ and $R^2=0.424$. This is an indication that these two independent factors contribute to 42.4% variance in the manner in which individuals pay their taxes. The model is powerful since the modified R^2 is 0.421.

Table 5: *ANOVA for the Regression Model*

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	42.908	2	21.454	198.203	.000b
	Residual	41.241	381	0.108		
	Total	84.149	383			

a. Dependent Variable: Tax compliance, b. Predictors: (Constant), Tax Knowledge and Tax Awareness

Field Survey 2025

Table 5 of the ANOVA results indicates that the regression model is statistically significant. The F value is 140.10, and the p value is lower than .001. This implies that the data concurs with the model and that the collection of predictors can be relied upon to offer forecasts on tax compliance.

Discussion

The study aims to explore how taxpayer awareness and tax knowledge affect tax compliance in Nepal. The findings are a solid indication in favour of the two hypotheses, as they proved that both factors are good positive predictors of compliance. The results are aligned with previous research (e.g. Adhikari, 2020; Rahayu et al., 2017), which supports the assumption that compliance is not entirely an outcome of enforcement but is deeply dependent on the education and understanding of taxpayers.

In this study, the awareness and compliance correlate with the compliance with a relatively higher level of significance when compared to the level of correlations between knowledge and compliance. This implies that, despite the importance of technical knowledge of tax laws, a more holistic knowledge of civic duty, the reason why taxation is necessary, as well as the benefits of following the law, might be even better placed to develop a positive attitude and voluntary compliance behaviour. This observation highlights the importance of community communication and awareness programs along with technical training.

The awareness, knowledge, and compliance with the moderate levels demonstrate that there is a strong background to work on. Nevertheless, it can be improved. With the high proportion of the informal sector and a low level of trust in the government, a developing economy, such as Nepal, a more long-term effective model is based on education, service delivery and trust-building rather than a strictly punitive approach.

Conclusion

This paper looks into how much taxpayers in Nepal know about taxes and how that affects whether they actually pay them, especially now that the tax system is changing. We surveyed 384 taxpayers in Kathmandu Valley. The results show that if taxpayers know more about taxes, they're more likely to pay them. The study shows that what taxpayers know about taxes affects about 42.4% of whether they pay them or not, which is a big deal. What people know is a big deal in how they act.

The study shows that knowing about taxes is more closely related to actually paying taxes than just knowing the facts and figures. It shows that just being aware of your tax duties and rights may be more important than knowing all the technical stuff. The results back up the idea that a good tax system shouldn't just be about forcing people to pay. It should also involve taxpayers, teaching them, and talking to them so they'll want to pay on time.

Policy Implications

Based on these results, the Inland Revenue Department (IRD) of Nepal should do these things:

Better Taxpayer Education: The IRD should do more to get the word out there, like using online ads, holding workshops, and working with local groups to get more people up to speed.

Make Things Easy to Understand: Tax stuff should be made simpler and stated clearly, using local languages and easy things (like FAQs and help lines), to make paying taxes not so hard.

Encourage Trust and Compliance: The IRD should try to get people to pay taxes willingly by being open, showing how tax money is spent, and making services better and fairer to gain people's trust.

Use Tech to Help: As Nepal's tax system goes online, use that to teach people and like include how-to videos and automatic reminders right on the tax websites.

Focus on the Informal Economy: Create special plans to get people in the informal economy to sign up and pay taxes, people who don't know much about taxes.

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