



## Factors Affecting Personal Income Tax Compliance in Kawasoti Municipality

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### Abstract

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Government revenue is a major concern and it relies heavily on taxation because it helps in financing of government services, development of infrastructure, and social welfare programs that are essential sources of stability to the economy. The purpose of the research was to evaluate the current status of personal income tax compliance (PITC), measure the links and influences of taxpayer attitude, tax expertise, and social norms with fines and penalties on the compliance. The research methodology applied was the quantitative research design that gathers the primary data in the form of a structured questionnaires given to 316 individual taxpayers in Kawasoti Municipality by means of purposive sampling. The analysis of data were made through descriptive statistics, correlation and regression analysis through SPSS. Some of the major findings indicate that the attitude of taxpayer, knowledge of tax and fines and penalty strongly and positively influence the determination of personal income tax. This implies that optimistic views towards taxpayers, good familiarity to the tax laws, and effective enforcement tools promote compliance. On the opposite, the effect of social norms in this situation was evaluated as having no statistical significance in determining compliance. According to the study, the focus should be on taxpayer education that would lead to positive attitudes, enforcement of penalties and augmenting of the rates of compliance to generate more revenue and facilitate equitable resource allocation by the policymakers.

Keywords: fines and penalties, personal income tax compliance, social norms, taxpayer attitude, tax knowledge



### Introduction

Successful collection of taxes is a key determinant in maintaining stability of economy (Stiglitz, 1985). Tax compliance has to do with reporting correctly on taxes, timely filing of returns, and accurate income reports as well as paying the correct amount of tax due without any violation of existing tax procedures and provisions. It constitutes the essential and compulsory act of a tax payer to properly observe his/her obligations such as careful filling, full income reporting and prompt payment of the tax assessed (Jackson & Milliron, 1986).

Behavioral and economic theories have been highly used to explain taxpayer compliance with some of them being the Theory of Planned Behavior (TPB) and Economic Deterrence Theory. TPB places a lot of importance on the attitudes of taxpayers, their perceived social norms and their perceived behavioral control in connection to taxpayer compliance (Ajzen, 1991). Empirical research has always concluded that a positive attitude to tax system is a factor to voluntary compliance with the tax system because the positive taxpayer attitude to the tax policy makes people more ready to comply (Kirchler, Hoelzl, and Wahl, 2008). The attitude and compliance behavior is also heavily dependent on the tax knowledge since the informed tax payer can understand the tax obligation and the implication of not complying (Eriksen and Fallan, 1996). In addition, social norms have an impact on compliance by affecting moral obligation; in the event that the taxpayers think that compliance is socially desired and the majority of the population engages in the same behavior, chances are that the taxpayers will comply (Bobek, Roberts, and Sweeney, 2007). The findings indicate that taxpayer compliance is determined by psychological and social factors other than economic factors.

In terms of the Economic Deterrence Theory, fines and penalties are regarded as important tools of imposing compliance with taxpayers. The theory states that taxpayers are rational and they consider the utility of evading against the likelihood of being caught and penalties (Allingham and Sandmo, 1972). It has been shown empirically that increased fines and stronger penalties have the ability to deter tax evasion and enhance compliance especially when enforcement is seen to be effective (Slemrod, Blumenthal, and Christian, 2001). Nevertheless, researchers state that deterrence is not enough to maintain compliance in the long term since over-reliance on penalties can lower the confidence to tax authorities (Kirchler et al., 2008). A combination of deterrence and enhanced tax knowledge, positive attitudes toward taxpayers, and well-established social norms will provide a balance that will increase both compliance enforced



and voluntary. In this way, the compliance of taxpayers is most likely to be viewed as a multidimensional result affected by attitudinal, cognitive, social, and regulatory pressures. Nevertheless, developing countries such as Nepal have certain tax-related challenges such as the issues of diminishing tax morality due to perceptions of high or unfair taxation, administrative flaws, and taxpayer evasions. Moreover, in the case of social endorsement of non-compliance, people can act in the same way, and a lack or the uneven enforcement of fines and sanctions can decrease the feeling of risk caused by the evasion (Pomeranz, 2015). Compliance can also be negated due to negative attitudes held by taxpayers, including the view that taxes are a burden or that taxes are unfair (Luttmer & Singhal, 2014). The more important is the tax knowledge and the more it is associated with compliance and not compliances that can emerge due to the lack of it, which is negative intentions (Gurung, 2017). Compliance with standards of appropriate behavior is greatly influenced by social norms; a well-developed compliance culture will also lead to tax payment (Pradhan & Maharjan, 2018).

Muche (2020) also analyzed factors that determine voluntary tax compliance and found out that positive attitudes of taxpayers and sufficient tax knowledge have a significant positive influence on compliance behavior. The research further revealed that the fines and penalties deter tax evasion whereas the social norms has an indirect effect as it influences compliance through perception, moral obligation and willingness of the taxpayers to be in agreement with the tax rules. Tiwari (2021) explored changes in tax laws and tax compliance behavior among the population that earns rental income in Nepal, in particular, Pokhara. The results showed the negativity in relation to the attitude of tax evasion as a result of the insufficient knowledge and a positive correlation of tax awareness, attitude towards tax, peer influence, governmental incentives, and tax compliance behavior.

Similarly, Oladipo et al. (2022) examined the effect of tax fairness and tax knowledge on manufacturing firm's tax compliance in Nigeria. In their study, it was found that fairness in taxes affects compliance to a significant extent negatively, implying that taxes were not distributed equally by the government.

As indicated by Abdu and Adem (2023), the determinants and challenges of tax compliance in Ethiopia are a lack of tax compliance, the existence of the aforementioned factors related to the inability of the taxpayer to pay taxes, notions of complexity in the tax system, inefficiency of the authorities, tax knowledge, negative taxpayer perceptions and no training



programs. The tax audit risk (Kasper & Rablen, 2024) and the amount of the called fines are typically low in the majority of the countries that we live in as well. This makes the explanations stating that the concept of tax compliance is defined by the consequences of a lack of law-abiding behavior wanting

The facets of HEXACO Honesty-Humility and Machiavellianism, compared to Big Five, are better suited to the prognosis of the tax compliance factors. The former is positive in terms of implications and effects, as the latter is negative. Where the MAC does not play any role (RetrJ), the HEXACO Honesty-Humility play an otherwise major role. Each of their absolute values is substantially the highest on any of the Big Five factors, except for the Big5A with respect to the ETC (Lukovszki et al., 2025).

The Nepal income tax system follows this principle where the taxpayers should assess and meet their own obligations with no involvement of the government. Nonetheless, emerging economies such as the one in Nepal are affected by issues like the erosion of the tax morality as a result of the perceived pyramiding or unfair taxation, administrative inefficiency, and the respective rate of evasion. The attitude, tax knowledge/literacy, social and presence of fines and Penalties especially with regards to tax compliance on personal income tax is remarkably imminent in the Nepalese setting. Taxpayers can also suffer overburden in paying tax in Kawasoti as they are too poor, have little knowledge of the tax and feel that the tax rate is not fair or the benefits are not seen. It is also augmented by compliance costs (time, paperwork, visiting offices). Poor services to taxpayers, complicated regulations, and excessive use of fines as opposed to a helping hand can also further dishearten willing payers. One of the main research issues is to explain why a significant part of Kawasoti taxpayers is still partially compliant even with the formal awareness of regulations. Poor tax literacy, ambivalent views on fairness, low trust in spending of taxes, and fines rather than service-related enforcement are some of the structural impediments that lower voluntary compliance with personal income taxes in the developing economies.

The primary hypothesis addressed in this study is that there is a positive relationship between independent variables (taxpayers' attitude, tax knowledge, social norms and fine and penalty) and income tax compliance (dependent variable) at Kawasoti Municipality Based on the study's objectives, the following hypotheses have been formulated:

H1: There is a significant positive impact of taxpayer's attitude on income tax compliance.



H2: There is a significant positive impact of tax knowledge on income tax compliance.

H3: There is a significant positive impact of social norms on income tax compliance.

H4: There is a significant positive impact of fines and penalties on income tax compliance.

This study particularly explore these above-mentioned issues on the influence of personal income tax compliance among individual taxpayers in Kawasoti Municipality. The study shall endeavor to establish such associated factors and establish the existence of the association between the different determinants and the degree of the personal income tax compliance in this particular municipality. Indeed, knowledge of such dynamics is very important in the design of effective tax measures and enforcement to foster compliance and reduce non-compliance.

### **Method**

There must be an optimal mix of theory and practice to conduct a thorough investigation. Research design forms the outline of any research project whereby it involves three main research themes. In coming up with the research design, the researcher should take into account several factors pertaining to the factors affective personal income tax compliance in Kawasoti Municipality. In the research, descriptive and analytical research design was used. The study sample used the tax payer in Kawasoti Municipality and examined 384 individuals as the representative of the general population. Although it was sent to all 384 taxpayers through questionnaires, the response rate came to be 82.29% as 316 responded. To obtain the data of the participants, the study used a purposive sampling technique, with the researcher choosing the respondents because of their easy accessibility and proximity. This method is effective especially when dealing with a big population. The questionnaire will be employed to collect the data, and it will also entail a 5-point rating scale (strongly disagree to strongly agree).

The questionnaire was composed of fifty opinion statements in an attempt to measure three different variables, where four independent variables are identified and one dependent variable. These research variables were the attitude of the taxpayer, awareness of taxes, social norms and fine and sentence. Primarily, the research was founded on primary data because it is current, and the information on the position of the research is relevant. The questionnaires were structured and administered to the tax payer in Kawasoti Municipality and the data was gathered within a period of one week in October, 2025. The data obtained by means of the questionnaire was processed by the help of the statistical means and the results were displayed. The first part of the analysis involved inspection of the main data. Data was entered and coded in SPSS work

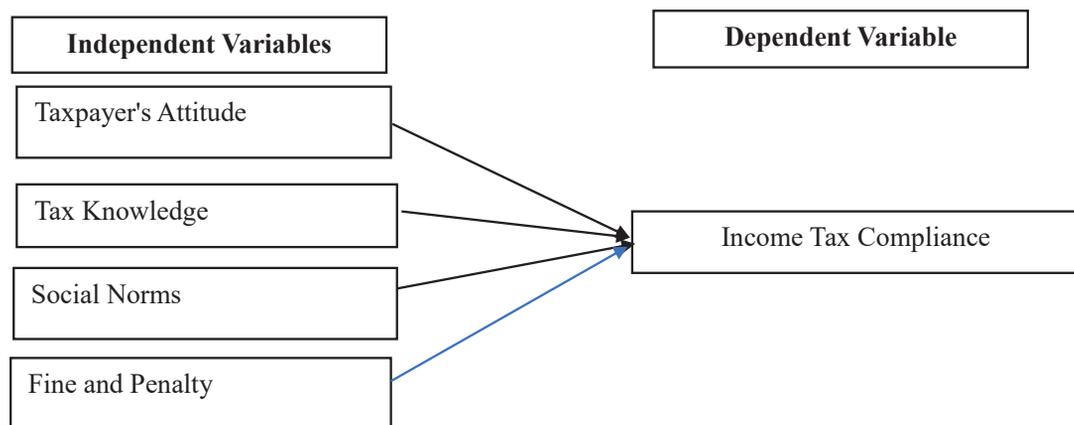


sheet, after which tabulation was done. The assessment of the scaled items reliability was done using a Cronbach's Alpha. Regression, correlation, and hypothesis testing were used to find the inferential analysis.

Cronbach alpha value of the 316 items was computed as 0.877, which denotes relative higher internal consistency. A value of Cronbach alpha between 0.6 and 0.8 is usually acceptable and the values above 0.8 are good (Keller et al., 2000). According to this finding, the tools used in this research can be considered as reliable.

### Figure 1

#### *Research Framework*



*Note.* Lukovszki et al. (2025); Mucbe (2020)

This research is comprised of three independent variables; the attitude of the taxpayer, the knowledge of tax, social norms, and fines and penalty. The research has a single dependent measure and that is income tax compliance. Lukovszki et al. (2025) and Mucbe (2020), in their prior researches, demonstrate such a conceptual framework.

### Results

The section presents the findings concerning the data collection procedure. Primary data were used in the study and the data was collected via a questionnaire, where 316 people participated. The data were analyzed according to the objectives of the study as indicated in an earlier section. This section is devoted to the analysis of the data and the finding based on the analysis.

**Table 1***Respondents' Profile (N= 316)*

| Respondent's Profile     | Specification           | n   | %     |
|--------------------------|-------------------------|-----|-------|
| <b>Gender</b>            | Male                    | 177 | 56.01 |
|                          | Female                  | 139 | 43.99 |
| <b>Educational Level</b> | +2                      | 146 | 46.2  |
|                          | Bachelor                | 89  | 28.16 |
|                          | Masters and above       | 81  | 25.64 |
| <b>Income Level</b>      | Up to 5,00,000          | 162 | 51.27 |
|                          | 5,00,001 to 10,00,000   | 69  | 21.84 |
|                          | 10,00,001 to 20,00,000  | 63  | 19.94 |
|                          | Above 20,00,000         | 22  | 6.95  |
| <b>Employment Status</b> | Private sector employed | 212 | 67.09 |
|                          | Government employed     | 91  | 28.80 |
|                          | Self-employed           | 13  | 4.11  |

Table 1 indicates the demographic features, and the socio-economic presentation of the respondents. There was a greater %age of males (56.01%) than female (43.99%) among the total participants. When it comes to educational level, a proportion of 46.20% of the respondents had reached an educational level of +2, 28.16% on a Bachelor degree and 25.64% on a Master degree or higher. In respect to annual income, most of the respondents 51.27 reported income up to NPR 500 000 followed by 21.84% between NPR 500 001 and NPR 1000 000, 19.94% between NPR 1000 001 and NPR 2000 000 and finally 6.95% with an income above NPR 2000 000. With regard to employment status, majority of the respondents were part of the private sector (67.09%), followed by government employees (28.80%) and self-employed people (4.11%). These statistics show that the sample belongs to the main population consisting of men, part time employees, working only in the private sector, with the average level of education and moderate incomes.



### Inferential Statistics

Inferential statistics are methods that enable researchers to make generalizations or inferences about a larger population based on observations made from samples. These results offer new insights through predictions and generalizations derived from the sample data.

### Correlation Analysis

The correlation between independent variables and academic performance is illustrated below.

**Table 2**

*Correlation Coefficient between Independent Variables with Academic Performance*

|                     | Income tax compliance |
|---------------------|-----------------------|
| Taxpayer's Attitude | .291**<br>.000        |
| Tax Knowledge       | .268**<br>.000        |
| Social Norms        | .046**<br>.000        |
| Fine and Penalty    | .335**<br>.000        |

*Note.*  $N = 316$

\*\*Correlation is significant at the 0.01 level (2-tailed).

Table 2 based on correlation analysis helps establish the relationship between two variables including selected factors and income tax compliance. According to the results, it can be stated that all the variables correlate positively and statistically significant with each other with the value of the significance level being at the 1% level. Fine/penalty showed the closest relation with tax compliance ( $r = 0.335$ ), which implies that this is another strong trigger in promoting the need of the taxpayers to comply with the laws. Attitude of taxpayer also displayed significant positive relationship ( $r = 0.291$ ), which implies that perceptions of responding positively to taxation obligation plays role towards their compliance. The level of tax knowledge was somewhat correlated with compliance ( $r = 0.268$ ), which means the better one knows taxes, the higher chance they have to comply with tax obligations. Even the lowest correlation of social norms ( $r = 0.046$ ) was significant, which implies that the influence of society also has a slight but



nonetheless important role to play in promoting the conformance behavior. Holistically, the results give priority to both compliance and awareness of tax policies.

**Regression Analysis**

The main aim of using regression analysis in this study is to examine the relationship that exists between different indicators of different independent variables and the impact of the same on the income tax compliance of the taxpayers of Kawasoti Municipality. Regression analysis is a statistical approach of estimating the score of a dependent variable relying on the scores of a number of independent variables. The method provides more information about the relationships between several independent variables and a dependent variable, thus, improving the insight into their relations and impacts.

**Table 3**

*Model Summary*

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .794 <sup>a</sup> | .631     | .627              | 0.145                      |

a. Predictors: (Constant), Taxpayer's attitude, Tax knowledge, Social norms, Fine and penalty

The summary of the model denotes a profound predictivity of an association between attitude of the taxpayer, his or her tax knowledge and social norms on the tax fine and penalty on compliance with paying income taxes. The correlation coefficient 794 shows high degree of association between the variables. The value of the coefficient of determination ( $R^2$ ) is .631 and thus indicates that the model can explain 63.1% of the variance in income tax compliance. This is evidenced by the robustness of the model which is justified by the Adjusted  $R^2$  value of .627 that eliminates the bias of number of predictors. The standard error of the estimate (0.145) is of reasonable low value, and this indicates that it truly shows that the predictions of the model are precise and consistent toward the explanation of compliance behavior.

**Table 4***ANOVA Test Result*

| Model |            | Sum of Squares | df  | Mean Square | <i>F</i> | Sig.              |
|-------|------------|----------------|-----|-------------|----------|-------------------|
| 1     | Regression | 11.284         | 4   | 3.761       | 178.911  | .000 <sup>a</sup> |
|       | Residual   | 6.602          | 314 | .021        |          |                   |
|       | Total      | 17.886         | 318 |             |          |                   |

Dependent Variable: Income tax compliance

a. Predictors: (Constant), Taxpayer's attitude, Tax knowledge, Social norms, Fine and penalty

Findings provided in ANOVA demonstrate that the regression model is significant statistically and can be used to explain variations in the income tax compliance. The regression sum of squares (11.284) is greater than that of the total variation (17.886) leaving the residual sum of squares (6.602). The F-value of the model is 178.911; the result is very significant ( $p < .001$ ) implying that the combination of attitude of the tax payer, tax knowledge, social norms and fine and penalty are significant in predicting whether an individual pays his income tax. Those results prove the general acceptability of the regression model and powerful textual power in explaining the dependent variable.

**Table 5***The Regression Coefficients Analysis Results*

| Model               | Unstandardized |            | Standardized |          |          |
|---------------------|----------------|------------|--------------|----------|----------|
|                     | Coefficient    | Std. Error | Beta         | <i>t</i> | <i>P</i> |
| 1 (Constant)        | 7.935          | 6.404      |              | 1.239    | .000     |
| Taxpayer's attitude | 0.285          | 0.093      | 0.274        | 3.068    | .003     |
| Tax knowledge       | 0.811          | 0.331      | 0.819        | 2.453    | .016     |
| Social norms        | 0.161          | 0.120      | 0.122        | 1.343    | .182     |
| Fine and penalty    | 1.138          | 0.339      | 1.126        | 3.355    | .001     |

a. Dependent Variable: Income tax compliance



Table 5 shows the findings; the following model has been developed.

$$\hat{Y} = 7.935 + 0.285X_1 + 0.811X_2 + 0.161X_3 + 1.138X_4 + e_i$$

Regression analysis was investigated on the dependent variable in terms of the attitude of the taxpayer, the tax knowledge, the social norm and the fines/penalties. Attitude of taxpayer (B = 0.285, p = 0.003) and tax knowledge (B = 0.811, p = 0.016) are significant variables with a positive relationship to an outcome; the attitude towards the taxpayer improves and the higher their knowledge on taxes, the higher correlation with the dependent variable. The coefficient of social norms was small but not significant (p = 0.182), which implies that they do not play an important role in this model. Fines and penalties have a big standardized coefficient and a significant p-value (p = 0.001), which attributes to a strong positive impact; there is however anomalies in the t-value, which should be further confirmed with statistical analysis. In general, attitude and knowledge of taxpayers are established as the main predictors, and, the significance of fines and penalties should be clarified.

The result of each of these hypotheses are presented below:

**Table 6**

*Summary of Hypothesis Testing Results*

| S. N. | Hypothesis   | P Value | Decision       |
|-------|--|---------|----------------|
| H1    | There is a significantly positive impact of taxpayer's attitude on income tax compliance | .003    | Supported      |
| H2    | There is a significantly positive impact of tax knowledge on income tax compliance       | ,016    | Supported      |
| H3    | There is a significantly positive impact of social norms on income tax compliance        | .182    | Not supported. |
| H4    | There is a significantly positive impact of fine and penalty on income tax compliance    | .001    | Supported.     |

The hypothesis testing table indicates a synthesis of the importance of different elements on the income tax compliance. It demonstrates that taxpayer attitude is also influential positively with the p-value of 0.003, resulting in the acceptance of H1. On the same note, tax knowledge too has significantly positive effect in influencing tax compliance (p = 0.016), hence H2 is accepted. Nevertheless, the impact of social norms is not high in which case the p-value is equal



to 0.182, which leads to rejecting H3. Finally, both fines and penalties exercise a substantial positive and significant influence on the rate of compliance ( $p = 0.001$ ), therefore, H4 is accepted. Generalizing the findings, it is possible to say that the determinants of compliance seem to be attitude, knowledge, and enforcement practices rather than social norms.

### Discussion

The findings point out that the attitude of a taxpayer, level of tax knowledge and fines and penalties contribute deeply regarding personal income tax compliance in Kawasoti Municipality. The positive attitude on taxpayers will promote compliance and agree with past studies that indicated the influence of the taxpayers perceptions. In the same way, enhanced tax information leads to an increase in compliance signifying that awareness and understanding are crucial on tax compliance. The fines and penalties imposed have very strong effects also attesting the fact that enforcement measures are a deterrence factor and credible sanctions can encourage voluntary compliance among the taxpayers. On the other hand, social norms were identified with the status of insignificant predictor which points towards the possibility that societal influence plays a less significant role here or is dominated over by personal attitudes and formal enforcement. These findings suggest that the primary policy priority should be to enhance compliance through taxpayer education, positive attitudes, and by increasing the strength of penalty systems. Improvement of these factors helps to cut down tax evasion, raise funds, and contribute to an equal release of resources. The behavior of the social norms and the statistical inconsistency encountered on the topic of fines and penalties should require detailed study in the future to reveal more reliable results.

It points out that the attitude of taxpayer greatly determines the level of income tax compliance positively and in agreement with the findings of Saad (2012). And tax knowledge is also exhibiting a relevant positive impact as per Nepalese researchers such as Adhikari (2020), as well. Nevertheless, this paper discovered that social norms do not statistically affect tax compliance, unlike some of the previous studies, which proposed such a positive connection (e.g., Bobek et al., 2013). This insignificant association may be caused due to ignorance of respondents towards social prestige or pressure as individuals' tax payment records are not publicly disclosed in local area. Policy makers therefore need to be keen on specific taxpayer education, open communication and increased enforcement of regulation in order to enhance compliance to income tax. The role of the social norms should be examined further and checking



the consistency of the data, including fines and penalties should be deemed as valuable additions to the research.

Finally, fines and penalties have shown to have an effect, which is of high level of significance, positively, or in other words, fines and penalization enhance tax compliance, due to their deterrent nature (Doran, 2010; Kirchler et al., 2010). Around two third respondents were belonged private sector, while minimal number of respondents were self-employed. Thus, future research should be done incorporating balance strata of divergent groups of tax payer. In addition to this, it is recommended to do comparative analysis between high income group people and low income group people.

### **Conclusion**

This paper has explored the determinants of personal income tax compliance among the taxpayers in Kawasoti municipality by looking at the attitude of tax payers, tax literacy, social constructs and fines and penalties. These findings imply that the outcome variable of taxpayer attitude, tax knowledge, and fines and penalties all have a significant and positive effect on the variable of tax compliance but the social norms have no significant effect as individual. This implies that the taxpayers with high levels of positivity concerning taxing and high levels of knowledge in relation to taxation rules and regulations have high chances of complying with taxes. Besides, the mere indication and imposition of fines and penalties act as an effective deterrence mechanism in ensuring there is compliance due to the criticality of execution mechanisms in the tax collection process.

The research highlights that positive attitudes towards taxpaying can be achieved by education and awareness campaigns to deter voluntary compliance. Higher awareness of taxpayers regarding their rights and responsibilities will minimize the cases of error and intent to pay taxes. Also, the enhanced penalty systems and recurrent application that cause the relative increase in compliance can lead to better adherence going against risky measures. Social norms, however, which remain important in other situations, seem not to play such a significant role here, which means that reserved compliance strategies should be applied.

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