

# TAX COMPLIANCE COST: A REVIEW OF METHODOLOGIES OF RECENT STUDIES

**Bruce-Twum, Ernest, North-West University**  
**Schutte, Danie, North-West University**

## ABSTRACT

*Several studies have been conducted over the years to estimate the amount of TCC in different countries. Some conclusions of these studies have been that TCC are high, regressive, and there are many differences between countries. However, not much is known of the methods used in TCC studies, few scholars have noted that the methodology and scope of studies vary widely. In an effort to address the gap in the literature, this paper provides a content analysis of the methodologies applied in prominent TCC studies. The analysis includes research design, data collection methods, variables used to measure TCC, techniques used to analyse data and the research orientation. Findings from the review suggest that surveys are the predominant method of collecting data, and there is very little triangulation of data collections methods. The results further showed limited studies on the computation of tax compliance benefits and other cost implications. Quantitative methods appear to be the dominant research method for TCC studies, with regression analysis and simple description of results as the primary tool for analysis. The researchers recommend an increase triangulation of data collections methods and multivariate data analysis methods tools like structural equation modelling (SEM) to improve TCC research quality.*

**Keywords:** Tax Compliance Cost, Triangulation, Methodology, Research Paradigms, Regression

## INTRODUCTION

Tax compliance cost (TCC) is the value of resources spent by taxpayers in meeting their tax obligations. Compliance costs are very relevant to taxpayers as these costs represent the value of resources expended in complying with their tax obligation (Tran-Nam et al. 2000). High compliance costs can diminish the profitability of small firms and consequently, slow down economic growth (Schoojans et al., 2011). These compliance costs may overburden taxpayers and, as such, some may be forced to close down their businesses or may decide not to be compliant. Compliance behaviour levels may, therefore, be lower than expected, as many of these business entities may perceive the tax system to be unfair (Slemrod, 2004; Sapiei, 2012).

Several studies (Jenkins & Forlemu, 1993; Lignier & Evans, 2012; Loo, 2006; Okello, 2014; Pope, 1993; Sandford, 1994; Sapier, 2012; Slemrod & Venkatesh, 2002; Tran-Nam et al. 2000; Evans & Tran-Nam, 2001; Chattopadhyay & Das-Gupta, 2002) have been conducted to measure TCC. Key conclusions on these studies have been that TCC is high, normally regressive, and there are many differences in TCC as a result of the different types of taxes. Research is mostly assessed by the methodology and method used as these impact the growth of knowledge within the field (Scandura & Williams, 2000; Schriesheim et al., 1993). Reliable and precise computation of TCC should furthermore make use of a solid framework for measurement and methodology. The impact of TCC studies therefore depends on the rigour and suitability of the research methodology, as the choice of design, data

analysis and validation of construct could affect the conclusions of researchers. It is thus essential that researchers of TCC assess the methods they use occasionally.

Studies conducted in taxation have employed various methods. According to Mckercher (2008), the strategies of inquiry generally used in qualitative tax studies include in-depth interviews and focus groups; Evans (2003) on the other hand, noted that the central research paradigm of studies conducted in taxation is based upon the positivist research paradigm. It is not clear which of the research methods mentioned above is most appropriate for TCC studies. Chattopadhyay and Das-Gupta (2002), as well as Tran-Nam et al. (2000), noted that the methodology and scope of studies on TCC vary widely. For this reason, an assessment of recent TCC studies is essential.

The aim of this study is therefore, to review the methodology applied by researchers to identify possible trends in studies focussing on TCC. As all research method used for studies has an inherent weakness (McGrath, 1982), which makes it necessary to validate the evidence by applying diverse research methods (Scandura & Williams, 2000; McGrath, 1982; Evans, 2003). The study will also involve an assessment of the extent of triangulation in the TCC literature. Furthermore, the paper contributes to the literature on compliance cost, as it provides a current review of the methodologies of relevant studies and structured scrutiny of existing literature. The paper also enhances the interpretation of various conclusions reached in compliance cost studies.

The next section provides the method adopted for this study; which is followed by the discussion of the results. The conclusion of the paper and recommendations for further studies is then presented.

## METHODOLOGY

This section presents the method adopted for this study. The section is in two parts. The first part deals with the approach adopted to search for literature to review, and the second part presents the method for the content analysis and the coding process. The methodological features analysed included the data collection method, research design, the level of analysis, the variables used for the measurement of compliance cost, techniques used to analyse data, types of taxes studied and the research orientations of these studies. Each of these features was coded separately and discussed in the second part of this section.

### Search for Literature and Conditions for Including a Study

The search for eligible studies was conducted through the electronic journals platforms for journal articles, conferences proceedings and theses that were published between 1992 and 2018. Studies included in the review met the following criteria: Studies were published in English; it has to be an empirical study and must be on compliance cost. Prominent journals such as eJournal of Tax Research, Australian Tax Forum, National Tax Journal, Journal of Financial Reporting and Accounting, Journal of Business Finance and Accounting and Public Finance Quarterly, were reviewed. A total of thirty-three studies were selected and coded for this purpose. The source of the studies is presented in Table 1.

<b>Journal Name</b>	<b>F</b>	<b>%</b>
National Tax Journal	6	19
Australian Tax Forum	4	12
eJournal of Tax Research	2	6

Fiscal Studies	1	3
Journal of Financial Reporting and Accounting	1	3
Journal of Business Finance and Accounting	1	3
Public Finance Quarterly	1	3
Journal of Economic Psychology	1	3
Canadian Tax Journal	1	3
International Small Business Journal	1	3
Journal of Management	1	3
Journal of Tax Administration	1	3
Journal of Applied Business Research	1	3
Pacific Accounting Review	1	3
Public Finance Review	1	3
The International Tax Journal	1	3
International Business review	1	3
PhD thesis	3	9
Others (Conference proceedings etc.)	4	12
<b>Total</b>	<b>33</b>	<b>100</b>

Source: Authors' compilation

Table 1 shows that the majority (31%) of articles reviewed were from the National Tax Journal and the Australian Tax Forum. PhD studies accounts for 9% of the studies reviewed, while other sources such as conference proceedings were 12%. Studies published in the eJournal of Tax Research represents 6% of the total. The next part presents the method for the content analysis and the coding process.

### Data Collection Methods

The data collection methods were coded as mail surveys; web surveys, self-administered surveys, interviews, focus groups, published data and case studies. Exhaustive coding (capturing all possible responses options) was used for studies that used multiple methods, and a code was assigned to each technique. Data triangulation was coded in two parts. Firstly, multiple data collection methods were coded, and secondly, separate coding was made in instances where multiple people provided data. Table 2 presents a summary of the data collection methods.

<b>Collection Methods</b>	<b>F</b>	<b>%</b>
Mail survey	15	45
Web survey	5	15
Self-administered survey	8	24
Interviews	7	21
Focus group	1	3
Published data	6	18
Case study	2	6
<b>Triangulation</b>		
Multiple data collection methods	10	30
Multiple people provided data	23	70

Source: Authors' compilation

The percentages computed under the data collection methods may be more than 100% as the coding was exhaustive.

### Research Design

The research setting of the studies reviewed was also classified into two as Field and Laboratory. The laboratory refers to all studies conducted in a laboratory setting. The results are shown in Table 3.

<b>Study Characteristics</b>	<b>F</b>	<b>%</b>
<b>Study setting</b>		
Field	31	94
Laboratory	2	6

Source: Authors' compilation

### Level of Analysis

The level of analysis was coded as Individual, SMEs, Large Companies and Household. Some studies were conducted using more than one level. Table 4 presents a summary of the results.

<b>Level of Analysis</b>	<b>F</b>	<b>%</b>
Individual	7	21
SMEs	16	48
Large companies	9	27
Household	1	3
<b>Triangulation</b>		
Multiple levels of Analysis	6	18

Source: Authors' compilation

### Compliance Cost Variables Measured

The various components used to measure compliance cost was coded separately. These components were classified as internal cost, external cost, psychological cost, incidental cost, planning cost, and bribe cost. Some studies measured tax compliance benefits; a separate code was assigned to this component. These codes were compared to the method of data collected. The results are depicted in Table 5.

Collection Methods	Internal Cost		External Cost		Psychological		Incidental Cost		Benefits		Planning Cost		Bribe Cost	
	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
Mail Survey	15	45	15	45	0	0	1	3	0	0	2	6	0	0
Web	5	15	5	15	0	0	1	3	2	6	0	0	0	0
Self-administered	8	24	8	24	3	9	1	3	3	9	0	0	0	0
Interviews	7	21	7	21	0	0	0	0	0	0	0	0	0	0
Focus group	1	3	1	3	0	0	0	0	0	0	0	0	0	0
Published	6	18	6	18	0	0	0	0	0	0	0	0	0	0

data														
Case study	1	3	1	3	0	0	0	0	0	0	0	0	0	0
Triangulation					0	0	0	0	0	0	0	0	0	0
Multiple data collection methods	10	30	10	30	0	0	0	0	0	0	0	0	1	3
Multiple people provided data	23	70	23	70	0	0	0	0	0	0	0	0	0	0

### Techniques used to Analyse Data

The various techniques used to analyse the results were coded. Each method was coded independently, resulting in total coded items of 53. The summary is presented in Table 6.

<b>Techniques</b>	<b>F</b>	<b>%</b>
Regression	22	67
Correlation	6	18
T-Test	2	6
Multivariate	1	3
Ordinary least square	2	6
Simulation	1	3
Individual Taxpayer Burden Model (ITBM)	1	3
Extrapolation	1	3
Weighted least square	1	3
Content analysis	1	3
Descriptive	11	33
Panel data analysis	1	3
Matrix Analysis	1	3
Deductive	2	6
<b>Total</b>	<b>53</b>	<b>161</b>

Source: Authors' compilation

The percentages computed under the techniques used to analyse the results was 161% as the coding was exhaustive.

### Types of Taxes

A review of the studies indicates that TCC was computed for complying with various kinds of taxes. The tax types were grouped into corporate (business), personal income tax (PAYE), Valued added tax (VAT), Customs duties and Others (for example, Excise duty, stamp duty, capital gain tax). Each tax type was assigned a different code. The results are depicted in Table 7.

<b>Types of taxes studied</b>	<b>F</b>	<b>%</b>
Corporate	23	70
PAYE	13	39
VAT	7	21
Customs	5	15
Others (Excise, etc.)	5	15

<b>Triangulation</b>		
Multiple taxes studied	7	21

Source: Authors' compilation

The percentages computed under the types of taxes studied may be more than 100% as the coding was exhaustive.

### Research Method

The research orientation of the researchers was also coded as either quantitative, qualitative or mixed methods. The results are shown in Table 8.

<b>TABLE 8</b>		
<b>RESEARCH ORIENTATION OF THE RESEARCHERS</b>		
Research method	F	%
Quantitative	30	91
Qualitative	2	6
Mixed method	1	3
<b>Total</b>	<b>33</b>	<b>100</b>

Source: Authors' compilation

## DISCUSSIONS OF FINDINGS

### Data Collection Methods

Table 2 indicates that surveys represent the predominant method of data collection, accounting for eighty-four per cent of the methods used by the thirty-three studies reviewed. The researchers employed various forms of surveys. Mail surveys were the highest-ranked (45%) method of survey used even though it has a relatively low response rate (Coolidge 2012). Although the self-administered survey has demerits of high cost and long duration of fieldwork, it represents the second primary method (24%) of data collection used by TCC studies. Some researchers have also utilised a web survey (15%) to gather data. Factors such as cost, time and availability of technology have to be considered before selecting a particular form of survey (World Bank 2011; Eichfelder & Vaillancourt, 2014). In addition to the survey method, other scholars used interviews (21%) and published data (18%). According to Coolidge (2012), the best source to gather data is through the database of the revenue authorities. However, data from this source is often not available due to confidentiality reasons.

Even though most of the studies used the survey method, two of the studies (Buchan et al. 2012; Chattopadhyay & Das-Gupta, 2002) used a case study approach. Mahangila (2017), on the other hand, used a focus group approach to collect the data for the study.

Given the high dependence on surveys, more divergent means of collecting data (triangulation) is needed to enhance confidence in the findings (Casper et al. 2007) of TCC studies and provide a more robust and generalisable set of conclusions (Scandura & William, 2000) that provides higher external validity. For example, if a TCC study is conducted using both a survey and case study, and the two methods agree on the findings of the research that would provide a much stronger conclusion. McKerchar et al. (2008) used a grounded theory approach and in-depth interviews as instruments to gather data for their study. The review revealed that about thirty per cent of the studies used multiple data collection methods, with 70% of the studies gathering data from multiple persons (individuals, companies and administrators).

## Research Design

Field studies or laboratory experiments might be used to study a research question (Scandura & Williams, 2000). The laboratory experiment involves placing partakers in an artificial setting for the study (Meltzoff 1998). This design consists of imitating real tax systems to ensure the transfer of findings to non-experiment environments (Alm et al. 2010). These experiments normally use students who inevitably are usually not agents of taxpayers (Torgler, 2003). According to McGrath (1982), a laboratory experiment strategy increases precision in the measurement of behaviour; however, it provides weak evidence to generalise the results. Table 3 indicates that only 6% of the study used the laboratory experiment as study design. Mahangila (2017) used a laboratory experiment to assess the impact of tax compliance cost on tax compliance behaviour. Yesegat (2009) used a triangulation of method by confirming the results of his experiments with field studies. The majority (94%) of the TCC studies, however, used the field study design. The results indicate that not much has been done to corroborate research findings using different methods, for example, field studies replicated in experiments to provide convergent validity of the result. Future researchers could look at this area of design for their studies.

## Level of Analysis

A level of analysis provides a focus on critical considerations facing each unit level. As shown in Table 4, the recent trend in TCC studies provides a focus on small and medium enterprises (SMEs) (48%) compared to large scale business (27%). Studies on large companies represent (27%), while individual-based studies account for twenty-one per cent of the literature reviewed. To improve the level of analysis and validity of results, some studies (18%) combine more than one level of analysis. The paper by Blaufus et al. (2014) however used household as the level base for their research.

## Compliance Cost Variables Measured

Compliance cost is traditionally measured as the summation of the internal cost and the external cost incurred. Table 5 shows the various variables measured by the studies reviewed. Internal compliance cost is measured in all the studies as the time effort spent on tax affairs; in some cases, internal expenses incurred are added to the time spent. The external cost is measured in all the studies as fees paid to external professionals engaged in handling the tax affairs of the firms. The burden of these cost has been mixed, with time spent internally and personnel cost been the relevant portion of the business cost burden (Eichfelder & Vaillancourt, 2014). Various methods were used to measure the time cost. Some researchers (Chan et al. 1999; Ariff et al. 1997) compute it as the time used for accounting services (inclusive of tax), others like Lignier and Evans (2012), Hanford and Hasseldine (2012) and Smulders et al. (2012) attempted to separate the accounting services from the tax services.

In addition to the primary measure of TCC, some scholars computed other costs as part of the total compliance cost. Chittenden and Kauser (2005), Sapiei (2012) and Sapiei and Kasipillai (2014) estimated the psychological cost incurred by firms as part of the TCC. Other scholars like Arief et al. (1997) and Chan et al. (1999) estimated the planning cost incurred by firms. Chattopadhyay and Das Gupta (2002) measured the bribe cost incurred by firms.

Tax compliance does not only involve cost, but some benefits also accrue to businesses. The benefits earned are deducted from the gross compliance cost to arrive at the net compliance cost (Lignier, 2009). These benefits (tax-deductibility and managerial

benefits) reduce the cost of tax compliance. The computation of the managerial benefits is challenging (Eichfelder & Vaillancourt 2014). Several of the studies (Smulders 2013; Chattopadhyay & Das Gupta, 2002; Lignier 2009; Sapiei 2012; Lignier & Evans, 2012) ignored the computation but provided information asserting the existence of these benefits. Sapiei (2012) was, however, able to estimate the tax deductibility benefit. Further studies could focus on estimating, managerial benefits earned by firms as a result of been tax compliant (for example benefit of keeping proper records).

### **Techniques used to Analyse Data**

Table 6 indicates that the primary method of analysis of TCC was conducted using regression analysis (67%). A correlation analysis was utilised in 18% of the studies. About a third of the studies used simple descriptives to analyse the results of their research. Other techniques such as the Individual Taxpayer Burden Model (Guyton et al. 2003); Panel data analysis (Chan et al. 1999); Extrapolation (Plamondon & Zussman, 1999); Simulation (Guyton et al. 2003) and Matrix analysis (McKerchar et al. 2009) were also used for analysis. Techniques examining multiple dependent variables such as structural equation modelling and path analysis were not sighted in the review. This suggests that studies on compliance cost mostly use a single dependent variable with a single relation as an analysis method.

### **Types of Taxes Studied**

Business (Corporate) tax accounts for 70% of the types of taxes studied. This is followed by taxes paid on individual personal incomes (Pay As You Earn). About 21% of the studies were conducted to ascertain the cost incurred in compliance with the Value Added Tax (VAT). In most of the research on VAT (Schoonjans et al. 2011; Hansord & Hasseldine, 2012; Smulders et al. 2012) the cost of compliance on VAT represents more than half of the total cost incurred by businesses. Studies on the compliance cost incurred on Customs duties are not common. Future studies could look at this area to improve the literature on this type of tax. In addition to these taxes, other minor taxes such as capital gains tax (Hansord & Hasseldine, 2012); Local taxes (Slemrod & Yitzhaki, 1996) and excise (Skekidele 2001) were also included, albeit to a limited extent. The review also found that all the taxes centred on taxes in specific countries only. Studies that compare taxes in two or more countries were not found in the papers reviewed. The World Bank, however, has been conducting studies that give estimates of taxes and other regulatory burdens of countries in their doing business reports. Future studies could look at the compliance cost incurred in complying with multi-country taxes.

### **Research Method**

Table 8 indicates that most (91%) of the studies reviewed used a quantitative research approach. Two (Buchan et al. 2012; Guyton et al. 2003) out of the thirty-three papers examined, however, used a qualitative research approach. Only one study (Yesegat 2009) used a mixed-method approach.

Studies that use quantitative methodology utilise different types of experiments and surveys as the key approaches of inquiry. These approaches are usually suitable, where the objective of the study is to relate or compare variables (McKerchar et al. 2009). This paper has confirmed the findings of Evans (2003) that the central research paradigm of studies conducted in taxation is based upon the positivist research paradigm. According to Evans (2003), the domination of this paradigm within tax compliance costs research was because the quantitative methods can produce statistically rigorous and focused studies.



## CONCLUSION

The study sought to review the methodologies used by recent studies on TCC. In so doing the general findings on the methods have been brought to light, as well as directions for future TCC research. The review suggests that surveys are the predisposition method of collecting data for TCC studies. Limited use of experiments as opposed to the use of field settings for data, was also observed. The level of analysis in most of these studies has been the use of SMEs as opposed to large business or individuals. The review also found that there are limited studies on the computation of the tax compliance benefits and other cost areas such as bribe and psychological cost. The primary tool for analysis has been the use of regression analysis and simple description of results. The focus of the TCC studies has been on the cost incurred by businesses in complying with taxes; however, these taxes are all country-specific as opposed to multi-country taxes. The quantitative method was thus seen as the dominant research method used by researchers who conduct TCC studies.

Based on the findings of this research, the following recommendations to future researchers are apt for consideration: a) triangulation of data collections methods, for example, adding experiments to the survey to improve on the validity of data. b) Increasing studies on the compliance cost incurred in complying with taxes such as customs duties. c) studies to assess the cost of complying with multi-country taxes. d) the use of a second generation of the multivariate data analysis methods tools like structural equation modelling (SEM) will further improve the quality of results analysis.

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