



## **EFFECT OF TAXPAYERS ATTITUDES ON ELECTRONIC TAX FILING SYSTEM IN SOUTH-WEST NIGERIA**

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### **ABSTRACT**

The attitudes of taxpayers in south-west Nigeria toward computerized tax filing returns are investigated in this paper. Taxpayers with a unique tax identification number are the target population. Only 206 of the 370 surveys sent out to income taxpayers in South West Nigeria were returned, and only 180 were usable. The findings reveal that the electronic tax filing system includes factors such as taxpayer attitudes, governance, technology, practice, policy, awareness, and readiness. The report supposedly adds to the body of information on Nigeria's computerized tax filing system. It practically provides a valuable proposal for the tax authorities to adopt an electronic tax filing system for individual income taxpayers to file returns.

**Keywords:** Attitudes, Awareness Electronic tax filing system, Governance, Practice, Readiness and Technology,

### **1. INTRODUCTION**

Practically everything is now accessible online as a result of modern communications and the introduction of the internet. Electronic services that provide efficiency, convenience, and security for personal information are in high demand among technology users (Ngowi, Kalinga, & Mvungi, 2021). The emergence of technology (electronic tax filing system) in the filing of tax returns encourages tax compliance (Bojuwon, 2015). The electronic tax filing system is frequently seen as a tool for



increasing tax compliance efficiency and trust (Ajayi & Yidiat, 2021). Tax compliance can be improved by properly implementing and adopting an electronic tax filing system (van den Boogaard & Santoro, 2021).

However, if it is not carefully planned and designed, the electronic tax filing system can undermine confidence in the whole process of tax filing (Onuselogu & Onuora, 2021). This article identifies the factors that can influence the implementation of electronic tax filing system solutions and emphasizes the importance of taking these factors into account for a successful system implementation. Electronic or digital equipment, such as an electronic tax filing system, has a variety of definitions. In the context of this study, an electronic tax filing system is described as a systematic application of an electronic filing system in which taxpayer data is captured, saved, and processed predominantly as digital data (Alvarez & Hall, 2010).

The country has taken a significant stride forward with the implementation of the electronic tax filing system (ETFS) to register taxpayers (Ajayi & Yidiat, 2021; Onuselogu & Onuora, 2021). The advantages of this system include the prevention of increased tax compliance, higher accuracy, and a faster response time to filing concerns, all of which can help the authority fight fraud (Olowookere & Fasina, 2013). The purpose of this research is to assess taxpayers' use of computerized tax filing system.

## **2. LITERATURE REVIEW**

The review is based on the adapted and modified G-readiness model, which was developed by Schmidt, Ere, Kolbe, and Zarnekow (2010). The model was modified by using different variables with the extension of the attitude's variable of the theory of planned behavior by Davis and Venkatesh (2004). In the major aspect of this study, the researcher starts by giving the definition of the variables based on existing literature. In sequence, the discussion is in the following order: starting with awareness, readiness, and users' behavioral intention of the electronic tax filing system. The electronic tax filing system awareness is comprised of three underlying variables: attitude, practice, and governance, whereas the electronic tax filing system readiness is comprised of two underlying variables: policy and technology (Ajayi & Yidiat, 2021; Arinze, Eneh, Ezema, & Wisdom). The third variable which is behavioral intention of the users is the dependent variable which has no other latent construct.

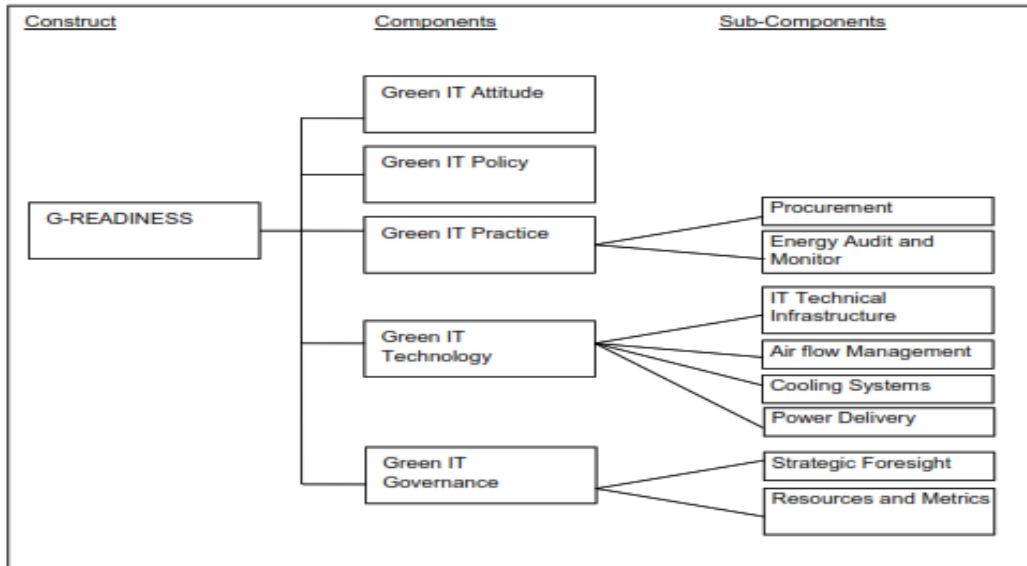


Figure 1: The G-Readiness Model by [Schmidt, Ere, Kolbe, and Zarnekow \(2010\)](#)

Users' attitude is defined and represented as enduring positive or negative feelings about some objects or challenging issues. Attitudes in an institution or establishment reflect human infrastructural sentiments towards a specific situation (Lymer, Hansford, & Pilkington, 2012). This is the extent to which taxpayers are aware of and concerned about their positive impact on the ETFS's long-term viability. Hence, with the above-related scenario, we can understand that the presence of attitudes is related to human concern about the readiness and awareness of an effective ETFS. The actual application and realization of an effectiveness and sustainability consideration given to the use of digital infrastructure sourcing, operation, and outcomes is defined as ETFS practice implementation (Gronlund, 2001). Practice in ETFS can also be referred to as the things we do, perform, or habitually do (Torres & Daz, 2014). There are many things individual income taxpayers who have a unique identification number can do to assist the tax authorities in having an effective electronic platform for creating more awareness about the benefits of the use of the system. Thus, with these, we can conclude that the presence of effective practice has an effect on the use of ETFS.



E-governance means the act, power, and process governing the use of a digital device (Coleman, 2008). The ETFS governance is clarified as an operating model that defines the administration of the use of resourcefulness and is closely related to the policy factor (Silva, 2015). This indicates that all roles, control, and responsibilities in the use of ETFS training and budgeting should be assigned to an effective organization that knows the impact of using the system. Thus, tax authorities will understand that the presence of good governance would have an effect on the use of ETFS due to the level of its awareness toward the use of the electronic filing system.

The policy aspect of these studies is based on heritage dictionary meaning, which says, "Policy is a plan or course of action as a government, taxpayers' intention to impact and regulate the decisions and movements of an innovation" (Chadwick, 2003). The use of ETFS can be defined as an environmental criterion and organizational framework put in place by the tax authorities for the effective usage of ETFS. Also, defined by Bojuwon (2015) as the extent to which ETFS challenges are encapsulated within procedures and the guiding principles of the digital infrastructure activities in the use of digital devices. The government, in collaboration with the FIRS, should have a policy to show their level of readiness to be one of the countries using an electronic tax filing system in filing their tax return (Felix & Rufus, 2021). Thus, we can understand that the presence of policy affects the use of ETFS. The digital dimension of information technology in a new environment indicates the footprint of having a more environmentally effective digital system to build an effective electronic filing system in Nigeria (Onuselogu & Onuora, 2021). Thus, we can conclude that the presence of an effective technology will affect the use of ETFS.

Furthermore, after discussing the underlying factors of readiness and awareness in this study, the researcher defines awareness, readiness, and attitudes to use ETFS. Awareness is defined as the "knowledge or perception of a situation or fact," while readiness is defined as the "preparedness or availability of a service, action, or process of a digital system," while behavioral intention is said to be the confirmed possibility of engaging in a certain behavior (Gefen, Srinivasan Rao, & Tractinsky, 2003). As for ETFS awareness, the researcher defines it as a common knowledge and understanding of the effective use of the digital system by income taxpayers. Thus, after the definition of the factors, the understanding of ETFS readiness, awareness, and behavioral intention, it can be concluded that the presence of digital awareness



and readiness affect the use of ETFS. This study targets individual income taxpayers who have in one way or another used the ETFS in filing their tax returns.

### **3. METHODOLOGY**

In understanding the respondents of this study, individual income taxpayers who have used the ETFS system in filing their tax return are used in Nigeria. A purposive sampling method was employed for this target group of respondents. The survey items were distributed to the respondents regarding the criteria and variables mentioned and discussed earlier. Information about the use of the ETFS is collected from income taxpayers in South-West Nigeria. The population of the taxpayers in the selected area is 4,000. Only 500 of them use a technology platform to file their tax returns. Hence, the data was collected using a survey which was distributed to 370 respondents from South-West Nigeria who are constantly using the technology platform in filing their tax returns.

The questionnaire comprises 36 items related to the context of the study and the adopted variables. Naturally, each of the instruments used is descriptive and requires the income taxpayers to choose the best satisfactory option on the five-point Likert scale: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree. The questionnaire is divided into two sections. Section one contains three questions which represent the demographic profile of the respondent's information. The second section is divided into eight parts, comprising: attitudes, governance, technology, practice, policy, awareness, readiness, and attitudes. The analysis was run using the statistical package for social science (SPSS) 23.0.

### **4. RESULT OF DATA ANALYSIS**

A total of 370 questionnaires were administered, with only 206 returned, and 180 of them usable. The total of 26 among the received was discarded as a result of incompleteness. Furthermore, the preliminary analysis starts by understanding the respondent's demographic profile, which shows that the majority of the respondents were male, with a total number of 119 (66.1%), while the female had a total number of 61 (33.9%). Table 1 below shows the details. The implication is that there are more males doing business in the selected area that pay through the platform than females, who some of the time prefer to use tax agents in filing their returns.

**Table 1**  
**Gender Frequency Distribution Profile**

Gender	Male	Female	Total
Frequency	119	61	180
Percent	66.1%	33.9%	100.0%

Source: Authors' computation, 2021.

Based on the age distribution the respondent's majority of were between the age of 31 and 40 years with total number of 110 (61.1%). The next were respondents aged between 20 and 30 years with total number of 42 (23.3%), age between 41 and 50 years were with a total number of 25 (13.9 %). Finally, respondents age above 51 years were with a total number of 3 (1.7%) respectively. Table 2 below gives the details the explanation based on age response.

**Table 2**  
**Age Frequency Distribution Profile**

Age	20- 30 years	31-40 years	41- 50 years	51 and above	Total
Frequency	42	110	25	3	180
Percentage	23.3%	61.1%	13.9 %	1.7 %	100.0 %

Source: Authors' computation, 2021.

Distribution based educational qualification revealed that. The majority of the respondents were graduates with 95 (52.8%), school certificates are with 46 (25.6%), diploma with 24 (13.3%) and postgraduate are with 15 (8.3%). Table 3 depicts the detailed illustration.

**Table 3**  
**Educational Qualification Frequency Distribution Profile**

Educational level	School Cert.	Diploma	Graduate	Postgraduate	Total
Frequency	46	24	95	15	180
Percent	25.6%	13.3%	52.8%	8.3%	100.0%

Source: Authors' computation, 2021.

The result of the ETFS users' attitudes indicated that most of the individual taxpayers tend toward agreeing and strongly agreeing to all the four questions related to their



attitudes. The reporting of the results is followed in ascending order from Att1 to Att4. In item One the tax authority office is concerned about the applicability of the ETFS with 72 (40.0 %) of the respondents “Strongly Agree”, “Agree” 48 (26.7%). “Neutral” 31 (17.2%), “Disagree” with 8 (4.4%) and those that “Strongly Disagree” are 21 (11.7%) of the total response to the item. This is followed by item two is interested in the initiatives of the ETFS. The respondent shows indicate that the majority of the respondents “Strongly Agree” with 80 (44.4%), “Agree” is with 44 (24.4%), “Neutral” 39 (21.7%), “Disagree” 14 (7.8%) and “Strongly Disagree” with 3 (1.7%). The third item of ETFS is concerned about the effective use of platform has the same response to item number Two. The last item on the individual income taxpayers’ attitude toward ETFS is concerned about the involvement of political leader in jeopardizing the ETFS effectiveness with 74 (41.1 %) of the respondents “Strongly Agree”, “Agree” 57 (31.7%). “Neutral” 35 (19.4%), “Disagree” with 10 (5.6%) and those that “Strongly Disagree” are 4 (2.2%) of the total response to the item details in table 4.

**Table 4**  
**Descriptive Analysis of the Attitudes**

Attitudes	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Att frequency	21	8	31	48	72	180
Att1 Percent	11.7	4.4	17.2	26.7	40.0	100.0
Frequency	3	14	39	44	80	180
Percent	1.7	7.8	21.7	24.4	44.4	100.0
Frequency	3	14	39	44	80	180
Percent	1.7	7.8	21.7	24.4	44.4	100.0
Frequency	4	10	35	57	74	180
Percent	2.2	5.6	19.4	31.7	41.1	100.0

Source: Authors’ computation, 2021.

The findings of the ETFS practice towards the ETFS showed that most of the respondents tend to strongly agree with the practice to some extent which indicate that they are ready with the sense of responsibility towards using the ETFS. The appropriate handling of the digital system is the most patent challenge faced where 50 (50.0%) “Strongly Agree” “Agree” 59 (32.8%). “Neutral” 23 (12.8%), “Disagree” with 6 (3.3%) and those that “Strongly Disagree” are 2 (1.1%) of the total response to practice item one. Do you buy the either of ETFS from the manual registration when faced with the malfunction of ETFS as the best? This has the same



interpretation with the first item. The last widely ETFS practice item is the quality of the digital provided. The respondent perceived it to be “Strongly Agree” with 60 (33.3%), “Agree” is with 58 (32.2%), “Neutral” 50 (27.8%), “Disagree” 9 (5.0%) and “Strongly Disagree” with 3 (1.7%) respectively in table 5.

**Table 5**  
**Descriptive Analysis of the Practice**

Practice	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Frequency	2	6	23	59	90	180
Percent	1.1	3.3	12.8	32.8	50.0	100.0
Frequency	2	6	23	59	90	180
Percent	1.1	3.3	12.8	32.8	50.0	100.0
Frequency	3	9	50	58	60	180
Percent	1.7	5.0	27.8	32.2	33.3	100.0

Source: Authors’ computation, 2021.

In the case of governance, the result shows that most of the respondents strongly agree with the top management to have influence on the use of the ETFS with 83(46.1%) “Strongly agree”, 54(30.0%) “Agree”, 35(19.4%), “Neutral” 7(3.9%) “Disagree” and “Strongly 1(0.6%) Disagree”. With the second item shows that higher number of the respondents believe that top management are involved in the challenges faced in the use of ETFS with 79(43.9%), “Strongly Agree” with “Agree” is with 39(21.7%), “Neutral” 34(18.9%), “Disagree” 5(2.8%) “Strongly Disagree” with 23(12.8%). The third item reveals that the majority of the respondents “Strongly Agree” with 80 (44.4%), 55(30.6%), “Agree”, 33(18.3%) “Neutral”, 11(6.1%) “Disagree” and 1(0.6%) “Strongly Disagree” with saying that the top management has allocated more registration centers to in some states than the others. Lastly, ETFS has a measurement to evaluate the effective impact on ETFS initiatives. The respondents tend towards strongly agree with 90(50.0%), “Agree” 47(26.1%), “Neutral” 37(20.6%), “Disagree” 4(2.2%), and 3(1.7%) “Strongly Disagree” with respectively details in table 6.



**Table 6**  
**Descriptive Analysis of the Governance**

Governance	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Frequency	1	7	35	54	83	180
Percent	.6	3.9	19.4	30.0	46.1	100.0
Frequency	23	5	34	39	79	180
Percent	12.8	2.8	18.9	21.7	43.9	100.0
Frequency	1	11	33	55	80	180
Percent	.6	6.1	18.3	30.6	44.4	100.0
Frequency	2	4	37	47	90	180
Percent	1.1	6.1	20.6	26.1	50.0	100.0

Source: Authors' computation, 2021.

The result on policy showed that a well-developed policy is distributed among the maximization of the best use of ETFS by the individual income taxpayers for implementing the policy. This is with the majority of the respondents “Strongly agree” with a total number of 96 (53.3%), “Agree” with 44 (24.4%), “Neutral” 22 (12.2%), “Disagree” 5 (2.8%) and 13(7.2%). “Strongly disagree”. On the other hand, the least developed policy was believed by the respondents that the policy makers are involved in the ineffectiveness of the ETFS with 79(43.9%), “Strongly Agree” with 46(25.6%), “Agree” is with 33(18.3%), “Neutral” 9 (5.0%) “Disagree” and 13(12.8%). “Strongly Disagree”. The third item reveals that 73 (40.6%) of the respondents “Strongly Agree” with the policy made on the software developer of the ETFS used in Nigeria” “51 (28.3%), Agree” 20(11.1%) “Neutral”, 4(2.2%) “Disagree” and 32(17.8%) “Strongly Disagree”. Somewhat the policy makers, which are also tax authority, do pass into law the policy that will lively favor them in recon testing in. The respondents 85 (47.2%), “Strongly agree” with the statement, 43(23.9%), “Agree” 24(13.3%), “Neutral” 4(2.2%) “Disagree” and 24(13.3%) “Strongly Disagree” respectively.



**Table 7**  
**Descriptive Analysis of the policy**

Policy	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Frequency	13	5	22	44	96	180
Percent	7.2	2.8	12.2	24.4	53.3	100.0
Frequency	13	9	33	46	79	180
Percent	7.2	5.0	18.3	25.6	43.9	100.0
Frequency	32	4	20	51	73	180
Percent	17.8	2.2	11.1	28.3	40.6	100.0
Frequency	24	4	24	43	85	180
Percent	13.3	2.2	13.3	23.9	47.2	100.0

Source: Authors' computation, 2021.

The findings of the respondent's technology on the ETFS show that the introduction of new technology such as electronic tax filing system with 82 (45.9%) "Strongly agree", 49(27.2%) "Agree", 25(13.9%), "Neutral" 9(25.0%) "Disagree" and 15 (8.3%) "Strongly disagree". Moreover, a wide implementation of the new technology will have a positive effect on the system quality if the due process is followed. Since majorities of the respondents "Strongly agree", 81 (45.0%), "Agree", 22 (12.2%), "Neutral" while 11 (6.1%) "Disagree" and "Strongly disagree" with 15 (8.3%). The third question was based on the wide understanding of the individual income taxpayers in term of training on how to use the system. A higher number of the respondent indicates that they strongly agree that they know how to use the system with 90 (50.0%), "Agree", 50 (27.8%), 286 (15 %), "Neutral" 9 (5.0%) "Disagree" and 3(1.7%). "Strongly disagree". Lastly regarding the technology 79 (43.9%), "Agree" 44 (24.4%), 35 (19.4 %), "Neutral" 13(7.2%) "Disagree" and 9 (5.0%) "Strongly disagree".



**Table 8**  
**Descriptive Analysis of the Technology**

Technology	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Frequency	15	9	25	49	82	180
Percent	8.3	5.0	13.9	27.2	45.6	100.0
Frequency	4	11	22	62	81	180
Percent	2.2	6.1	12.2	34.4	45.0	100.0
Frequency	3	9	28	50	90	180
Percent	1.7	5.0	15.6	27.8	50.0	100.0
Frequency	9	13	35	44	79	180
Percent	5.0	7.2	19.4	24.4	43.9	100.0

Source: Authors' computation, 2021.

The result of the ETFS users' readiness indicates that the users tend toward agreeing and strongly agreeing with all the four questions related to their readiness. In item one related to readiness, the ETFS is concerned about the positive effect of ETFS 52 (28.9 %) of the respondents “Strongly Agree”, 25 (13.9%). “Agree” 27 (20.6), “Neutral” 18(10.0%) “Disagree” and those that 48 (26.7%) “Strongly Disagree” are of the total response to the item. Furthermore, item initiatives depict.

The supplier with 51 (28.3) “Strongly agree” 62(34.4%), “Agree” 32 (17.8%), “Neutral” 6(3.3%) “Disagree” and 29 (16.1%). “Strongly Disagree”. The third question about the average, income taxpayer is ready to adopt the ETFS in preparation for effective electronic tax system with 55 (30.6) “Strongly Agree” “Agree” 52 (28.9%), “Neutral” 25 (13.9%), “Disagree” 15 (8.3%) and “Strongly Disagree” with 33 (18.3%).

**Table 9**  
**Descriptive Analysis of the Readiness**

Readiness	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Frequency	48	18	37	25	52	180
Percent	26.7	10.0	20.6	13.9	28.9	100.0
Frequency	29	6	32	62	51	180
Percent	16.1	3.3	17.8	34.4	28.3	100.0
Frequency	33	15	25	52	55	180
Percent	18.3	8.3	13.9	28.9	30.6	100.0

Source: Authors' computation, 2021.

The results of ETFS awareness showed that most of the survey respondents' answers were "Agree" and "Strongly agree" to all questions with a total of 129 (71.7%) for each question, and the result was as follows. The individual income taxpayers are aware of the new innovation and readiness to participate in achieving the best result from its users. The respondent who are not precise with a total number of 23 (12.8%) of the total respondent. The respondent with the opinion that there was no enough awareness on the importance of the ETFS from the tax authority has a total number of 28 (15.5%) says they were not enough awareness of the ETFS usage.

**Table 10**  
**Descriptive Analysis for the Awareness**

Awareness	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Frequency	35	8	31	40	66	180
Percent	19.4	4.4	17.2	22.2	36.7	100.0
Frequency	16	8	28	50	78	180
Percent	8.9	4.4	15.6	27.8	43.3	100.0
Frequency	17	11	23	50	79	180
Percent	9.4	6.1	12.8	27.8	43.9	100.0

Source: Authors' computation, 2021.

The finding on the attitudes of the individual income taxpayers in the use of ETFS showed that most of the staff "Strongly agreed" and agree with all the four items. This indicates that they have a positive intention towards the success of the ETFS with 122 (67.8%) "Neutral" 29 (16.1%), "Disagree" with 2 (1.1%) and those that "Strongly Disagree" are 27 (15.0%) of the total response to the item. This followed by item the users having positive intention on the initiatives with 63 (35.0%) "Strongly agree" "Agree" is with 39 (21.7%), "Neutral" 22 (12.2%), "Disagree" 12 (7.8%) and "Strongly Disagree" with 42 (23.3%). The third question on the average of officer's intention to the use of ETFS towards an e tax filing system with 66 (36.7%) "Strongly Agree" "Agree" 55 (30.6%), "Neutral" 20 (11.1%), "Disagree" 6 (3.3%) and "Strongly Disagree" with 33 (18.3%). Also, on item for the respondent's intention in the continuation of ETFS usage is high with 72 (40.0%) "Strongly agree, "Agree" 50 (27.8%) "Neutral" 25 (13.9%), "Disagree" with 7 (3.9%) and those that "Strongly Disagree" are 26 (14.4%). Lastly the respondent on the intention to use ETFS is high based on the result from tax returns with 122 (67.8%) "Strongly agree" "Agree" 45 (25.0%) "Neutral" 26 (14.4%), "Disagree" with 15 (8.3%) and "Strongly Disagree" are 38 (21.1%).

**Table 11**  
**Descriptive Analysis for Behavioral Intention**

Intention	Strongly disagree	Disagree	Neutral	Agree	Strongly agree	Total
Frequency	27	2	29	54	68	180
Percent	15.0	1.1	16.1	30.0	37.8	100.0
Frequency	42	14	22	39	63	180
Percent	23.3	7.8	12.2	21.7	35.0	100.0
Frequency	33	6	20	55	66	180
Percent	18.3	3.3	11.1	30.6	36.7	100.0
Frequency	26	7	25	50	72	180
Percent	14.4	3.9	13.9	27.8	40.0	100.0
Frequency	38	15	26	45	56	180
Percent	21.1	8.3	14.4	25.0	31.1	100.0

Source: Authors' computation, 2021.

## 5. DISCUSSION AND CONCLUSION

The introduction of the electronic tax filing system is relatively recent in most developing countries which include Nigeria. However, it can be concluded that the rate at which countries are moving towards advanced technology is rapidly increasing with the finding of this study. It is generally concluded that the user's attitudes. These variables were incorporated in the electronic tax filing system usage to explain its effect on the electronic tax filing system from the view of the individual income taxpayers in Nigeria. The research measure attitudes of using an electronic tax filing. This paper conceptualized, awareness and attitudes to emphasize on attitudes, governance, technology, practice, policy, awareness, readiness and attitudes are important elements of an effective usage of electronic tax filing system by taxpayers.

Hence, it is concluded that better the implementation of the electronic tax filing will provide the tax authority with reliable information on the challenges faced during the filing of tax return. Thus, further research needs to be done on the construct validation of the items, using another rigorous method of analysis. All the G-readiness variables used in this paper were identified through the demographic profile of the respondent. Future research should examine the influence using other method of analysis such as regression in finding their relationship. Meanwhile, finding from the present paper were comprehensively discussed based on the variables investigated in the G-readiness.



The finding agreed with extant literature on electronic tax filing system. The investigation shows some practical, and policy implication. Also, the paper emphasized on enablement of tax authority to understand how to improve the quality of service provided to improve tax returns. Nevertheless, the managerial implication of this paper is what is the position of the service provided, how do we improve the service, when are we going to achieve the maximum service and what will be the achievement when an effective service is been provided by the tax authority.

Significant of the study is accrued to the measurement of individual taxpayer's attitudes to use an electronic tax filing system relatively on training, awareness and readiness of the tax authority in Nigeria. The Important process is likely to be influenced by five variables such as attitudes, practice, governance, policy and technology (Bolgherini, 2007). This paper theoretically contributes to the body of knowledge and providing a practical, and useful recommendation for the effective use of electronic tax filing system by the individual income taxpayers in Nigeria. Finally, this study has some limitations faced by the researchers in carrying out these studies which includes small sample size, since the study targeted the personal income taxpayers in Nigeria.

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