Major: FINANCE

Sr. No. 28

TAX COLLECTION VS PERCEPTION AND BEHAVIOR OF TAX PAYERS

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Spring 2019

ACKNOWLEDGEMENT

Above all else I want to say thanks to Allah Almighty who has led me through every intense time realizing that He is continually listening to my prayers to God. Alhamdulillah!

I owe my most profound and earnest appreciation to my parents, supervisor and my class fellows who remained close by amid the intense and challenging experience of project, exhibiting my work and settling on choice in regard to this all through the period of my Master program.

I am chosen to have had the supervision of expert in finance,MamTaqaddus Bashir, major thanks to you for your consolation and having confidence in my capabilities. Much appreciated you Mam for sharing your abundance of learning and using my abilities in a superior manner. Your commitment and responsibility in regulating this supposition is sincerely appreciable. This proposal would not have been conceivable without your backing.

Dear parents, your prayers to God, your support and your provision have made me accomplish one of the hardest objectives throughout my life. This is one of them!

Dear friends, you have a major part of this accomplishment and your support has shown me a ray of trust and encouragement.

A big thanks to all!!

Awais

ABSTRACT

The objective of the study was to examine the relationship between tax collection, tax perception, and behavior of tax payers in Pakistan. This study has considered planned behavior towards tax, fairness perception, willingness to pay taxes, tax knowledge and complexityas independent variables. Whereas, tax morale is considered as mediating variable and tax compliance is considered as dependent variable of this study. Structured questionnaire based on 5 Likert scale has been the research instruments used by researcher in this study for collection of data from respondents (tax payers of Pakistan). The researcher selectsa sample size of250 respondents to represent the entire population. The questionnaires were distributed amongst regular tax payers of Pakistanto gather the data. Collected data was then analyzed through statistical instruments such as correlation and regression by using SPSS Software. Based on the findings, it has been concluded that planned behavior towards tax, fairness perception, willingness to pay taxes, tax knowledge and complexity (independent variables)has significant positive influence on tax morale (mediating variable). In addition, the findings have also expressed the significant positive influence of tax morale (mediating variable) on tax compliance (dependent variable) of Pakistan.

Keywords: Planned behavior towards tax, fairness perception, willingness to pay taxes, tax knowledge and complexity, Tax perception, Tax collection, Behavior of Tax Payers, etc.

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