The Effect of Taxpayers Attitudes towards the Legal System and Government on Tax Morale
(With Reference to Selected Assesses in Addis Ababa, Ethiopia)

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Abstract
The overall purpose of this study was to assess the effect of taxpayers' attitudes towards the legal system and government on tax morale. The researchers used survey method for the study. Data for the survey study were collected from the target populations by means of self administered questionnaire. From the populations the sample was select by using stratified sampling to obtain a representative sample from taxpayers of business organization. An ordered probit model is employed to analyze the effect of taxpayers' attitudes towards the legal system and government on tax morale. The results showed that tax morale (dependent variable) is correlated at 0.4982 with attitude of taxpayers towards government and legal system at 5 percent significance level and there is a significant relationship between taxpayer attitude towards the legal system and government, and tax morale at a p value of 0.001 and 0.000 and has a significant positive effect on tax morale, with higher marginal effects. They have a statistically significant positive effect on tax morale. Therefore, governance quality seems to be a key component in the understanding of tax morale. Hence, governments are called to create confidence in their credibility and their capacity to deliver promised returns for taxes. The government should build trustworthy institutions; much weight should be put on developing a trustworthy ground so that taxpayers feel comfortable with paying taxes.
Keywords: Tax morale, Legal System, Government.

1. Introduction

Governments establish tax authorities which handle a tax issues as per the country law. Every tax authority of each country wishes the taxpayers to comply with the underlying tax laws. Even if one begins from a position that government should be small, high tax compliance is necessary for efficiency and equity as well as for development of social capital (Slemrod, 1998). However, one of the more vexing problems for every tax authority is how to encourage high level of tax compliance with the laws.

Many researchers have stressed that tax morale, seen as the individuals' willingness to pay taxes or, the intrinsic motivation to pay taxes or an attitude towards paying tax, or in other words, the moral obligation to pay taxes or the belief in contributing to the society by paying taxes, is a key instrument that helps to explain tax compliance (Frey and Torgler, 2004). Further, Torgler (2001) stated that tax morale can help to explain the high degree of tax compliance. So that, when the tax morale is high, tax compliance will be relatively high, too. Erard and Feinstein (1994) stress the relevance of integrating moral sentiments into the models to provide a reasonable explanation of actual compliance behavior.

Tax morale has many features which are influenced by a variety of aspects. Various studies identified various factors that affect tax morale. For example, Torgler and Schaffner (2007) identified factors such as: the tax authority, tax system, compliance perceptions, trust in officials, and the willingness to obey having a relatively strong impact on tax morale. On the other hand, they found insignificant relationship between tax morale and taxpayers tax awareness. Sum Sam (2005) showed the impact of factors including government performance, the legal system, freedom and democracy, the tax authority, and the tax system on the tax morale of taxpayers. Thus, it is important to test the effect of taxpayers' attitudes towards the legal system and government on tax morale in developing and transitions countries like Ethiopia as it gets little emphasis and also it would be interesting to check the robustness of these results in developing countries where noncompliance and tax morale seem to be real problems (Torgler 2003, Alm et al, 2007). Therefore, the purpose of the paper is to show the effect of taxpayers' attitudes towards the legal system and government on tax morale in Addis Ababa city administration by taking some sample from business tax payers.

2. Literature Review

2.1 Attitude towards government and legal system

Positive actions by the state are intended to increase taxpayers' positive attitudes and commitment to the tax system and tax-payment and thus compliant behavior (Smith 1992). If the government acts in a trustworthy fashion, taxpayers might be more willing to comply with the taxes. On the other hand, perceived unfairness increases the incentive to act against the tax law as psychological costs are reduced (Torgler, 2004). Attitudes towards the government may affect the taxpayer's normative commitment to comply with law (Levi, 1988). On the other hand, (Fjeldstad, 2004) citizens' willingness to pay taxes voluntarily rests on the local government's capacity to provide services and its demonstrated readiness to secure the compliance of the otherwise non-compliant.

A major focus in tax morale research is on perceived trust in state functioning or public finance. The intuition is obvious: taxpayers who trust their government and believe that tax revenue is spent properly should be more willing to pay taxes. In contrast, tax morale decreases as people believe that tax money is spent redundantly—a notion supported by survey research. For example, Slemrod (2003) and Frey and Torgler (2007) use data for Europe and find significant and positive effects of different "trust in state" variables on tax morale. Their results are confirmed for other countries and cultures, such as Spain (Alm and Gomez 2008), Asia (Torgler 2004), Latin America (Torgler 2005) and Russia (Alm et al. 2006).

Torgler, B. (2004) noted that trust in the legal system, the government, the parliament and the national officers has a strong impact on tax morale. A government based on a well functioning democracy produces more trust than a dictatorship. A lack of public trust could undermine state revenues and thus the government's ability to perform its function. Taxes can be seen as a price paid for government's positive actions. Thus, if taxpayers trust the public officials, they are more willing to be honest. If the government acts trustworthily, taxpayers might be more willing to comply with the taxes. Similar to the tax administration, the relationship between taxpayers and government can be seen as a relational contract or psychological contract, which involves strong emotional ties and loyalties. Such a psychological tax contract can be maintained by positive actions, based on trust. If the government tries to generate trust with well functioning institutions, co-operation can be initiated or increased. Furthermore, when taxpayers are satisfied with the way they are treated, the co-operation is enhanced.

Torgler's (2003) study of Tax Morale in Switzerland found that individuals trusting the government and the legal system also had higher levels of Tax Morale. Moreover, the more extensive the forms of direct democracy participation available the higher the individual's motivation towards complying with his/her taxes, which may be interpreted as it is fair for governments to let individuals decide directly what they want the government to do. On the other hand, if a government is perceived as corrupt, taxpayers will not trust it become more inclined towards evading their taxes (Cummings et al., 2004). Using survey data from the U.S., Botswana, and South Africa, the authors found that individuals trusting the legal system, the government, and national officers were more likely to have higher Tax Morale.

Torgler, B. (2004).in his conclusion he boldly say that, an increasing individuals' trust in the legal system, the justice and the government has a significantly positive effect on tax morale. Tax morale depends on how satisfied taxpayers are with their national officers and the political system. A higher satisfaction in both cases is significantly correlated with higher tax morale.

Based on studies in Switzerland, Belgium and Spain, trust in the legal system, government, or parliament; national pride; and pro-democratic attitudes all have a positive effect on tax morale and support the finding that higher legitimacy for political institutions leads to higher tax morale(Torgler, B. and F. Schneider, 2007).

According to Everest-Phillip and Sandall (2009) the public perception of government accountability can influence of tax morale and tacitly, voluntary compliance. Both authors argued that through payment of taxes the government is able to meet its obligations to the people. It follows therefore that how government goes about in fulfilling these obligations should matter to the taxpayers because they provide the finance for its sustenance. As a result, governance affairs may have either positive or negative influence on the tax morale of taxpayers.

If the state creates institutional settings in which trust between government and citizens is improved, for example, giving taxpayers the possibility to actively participate in the political process, higher tax morale can be generated. If taxpayers perceive that their interests and preferences are represented properly by political institutions and they receive an increased supply of public goods, their willingness to contribute increases. Alternatively, if corruption is rampant, citizens have little incentive to cooperate with the state. A more encompassing and legitimate state may be an essential precondition for a higher level of tax morale. (Bruno S. Frey &Benno Torgler 2007)

Taxes are the price paid for government services and taxpayers generally are sensitive to the way the government uses tax revenues. Taxpayers perceive their relationship with the state not only as a relationship of

coercion, but also as one of exchange. Individuals will feel cheated if taxes are not spent efficiently Ronald G. Cummings, Jorge Martinez-Vazquez, Michael McKee, and Benno Torgler (2006)**.** Therefore, transparency of the usage of taxpayer's money, trust for the government (Bergman 2002; Torgler 2003), and fairness of the tax system (Taylor 2003) are the main political factors, which influence the willingness of a taxpayer to pay taxes. Moreover, Ronald G.et (2005) identified that Tax compliance is enhanced when individuals view the paying of taxes as a fair fiscal exchange. In such situations compliance is likely to increase, ceteris paribus. In particular, when the services provided by the government are viewed as widely desired and the decisions determining the services provided are transparent and fair, compliance is likely to be higher.

3. Research Methods

3.1 Research objectives and Hypothesis

Before selecting the research method adopted it is important to see the objective and hypothesis of the research. The major objective of this thesis is to assess the effect of taxpayers' attitudes towards the legal system and government on tax morale over the case of selected business organization, in Addis Ababa City Administration.

Ho: No statistically significant relationships exist between taxpayer attitude towards the legal system and government, and tax morale.

3.2 Research approaches

The inquiry paradigm used in research is generally influenced by a researcher's ontological and epistemological beliefs. These beliefs represent how the researcher views and seeks to understand the world. The two extremely contradicting paradigms are post positivism and constructivism. Thus, post positivist researchers normally adopt quantitative methods and constructivist researchers adopt qualitative methods. The other paradigm is combination of post positivism and constructivism (that is mixed method). Thus the researcher use quantitative methods than qualitative methods. This is mainly due to the fact that, quantitative methods enable the researcher to use smaller groups of people to make inferences about larger groups that would be prohibitively expensive to study (Baarttlletttt, Kottrlliikk, and Hiiggiinss, 2001). Besides, quantitative methods has been selected because the methods are essential for analyzing relationship between variables systematically and help to analyze questions, which makes this method better than other methods to achieve the objective of the paper. Under quantitative method survey method was used.

3.3 Sample Design

Sampling frame is a complete list of the study population. For this study, the sampling frame was all business profit taxpayers in Addis Ababa City Administration. There are 409,077 business profit taxpayers in Addis Ababa City Administration as the information gathered from Ethiopian Revenue and Custom Authority in June 2013.

Another point in sample design is the sample size. Yaro Yamani formula is used in determining the population size.

According to Yamani, (1964) $n = N/ [1 + (Ne^2)]$

Where n = is the sample size

N = is the population

e = is the error limit (0.05 on the basis of 95% confidence level)

Therefore, n = 409,077 /1 + 409,077 (0.05)2

n = 409,077 /1023

n = 400

The researchers add hundred (100) in to the sample size acquired by Yaro Yamani formula. Therefore a sample size of 500 was feasible from the 409,077 Addis Ababa City Administration business profit taxpayers. Stratified random sampling is applied to conduct this research work.

3.4 Unit of Analysis

Each business taxpayer was considered as an independent entity. Hence the data collection was made at firm level. Therefore, enterprises were the unit of analysis for this study.

3.5 Sources of Data

Primary data collection is necessary when a researcher cannot find the data needed from secondary sources, especially when the researcher is interested in primary data about demographic/socioeconomic characteristics, attitude/opinion/interest, awareness/knowledge, intentions, motivation and behavior. The study adopted the primary sources of data collection by survey research design.

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3.6 The Survey Instruments

Data for the survey study were collected from the target populations by means of self administered questionnaire. Close ended questionnaires were used so that, the variables can be ranked to measure the degree of their agreement or the disagreement of the respondents with the variables can be elicited. In order to measure the items, the researcher was used a five point Likert type-scale. (i.e., "Strongly disagree, disagree, neutral, agree and strongly agree).

3.7 Validity and Reliability of Instrument

Table: 3.2   Reliability Statistics

Variable	Cases	Number	Cronbachs Alpha	Number of Items
Tax Morale	Valid	500	.828	7
Taxpayers' attitudes towards the legal system and the government	Valid	500	.925	4

Source: Field results SPSS computation.

The Cronbach alpha coefficient of scale stipulated a standard of above 0.70 for reliability test. The reliability ratio for this work showed that all the research questions in the questionnaire hang together and have internal consistency in solving distress problems.

3.8 Method of data analysis

An ordered probit model is employed in this section to analyze the effect of taxpayers' attitudes towards the legal system and government on tax morale. An ordered probit model is used to estimate relationships between an ordinal dependent variable and a set of independent variables. The models are very useful to analyze dependent variables of tax moral containing ordering information. The statistical package for social sciences (SPSS) and STATA were employed in the different analyses conducted.

Model

$$y_i^* = \alpha O \ \beta ATGL + \varepsilon$$

Where:

y_i^* = Tax Morale (TMOR)

ATGLA = Attitude of Taxpayers towards Government and Legal system

4. Findings and Discussion

4.1 Correlations Analysis

Pearson's Correlation analysis is used for data to see the relationship between variables such as between tax morale and Attitude of Taxpayers towards Government and Legal system

Table 4.1 Correlation Matrix of tax morale and explanatory variable

```
. correlate TMORA ATGLA
(obs=500)

               TMORA    ATGLA

      TMORA   1.0000
      ATGLA   0.4982   1.0000
```

This table presents a correlation matrix of tax morale and explanatory variable

The correlation matrix in Table 4.1 shows that tax morale (dependent variable) is correlated at 0.4982 with attitude of taxpayers towards government and legal system at 5 percent significance level.

4.2 Regression Analysis

For the purpose of identifying the important variables impacting the dependent variable the researcher has used the regression analysis.

For the fact that scaled ranking information of the dependent variables, the researcher use ordered

probit estimation. However, because in ordered probit the estimating equation has a nonlinear form, we can interpret directly only the sign of the estimated coefficients and not their size. The marginal effects need to be calculated explicitly they indicate the change in the dependent (or the probability) when the independent variable increases by one unit. In the results both the coefficients and marginal effects are present.

Regression Model: Ordered Probit Model
Model

$$y_i^* = \alpha O\ \beta ATGL + \varepsilon$$

In this model, the researcher obtains the following results (presented here exactly as in the STATA output): These results are presented in table one and table two. Five predict outcome come under table two. Table one is a coefficients from ordered probits are difficult to interpret, Table two gives the marginal effects on the probability of assenting and their standard errors for each coefficient.

Table 4.2.1 Ordered Probit Model results

```
. oprobit TMORA ATGLA

Iteration 0:    log likelihood = -1436.6596
Iteration 1:    log likelihood = -1371.4406
Iteration 2:    log likelihood = -1371.3079
Iteration 3:    log likelihood = -1371.3078

Ordered probit regression                    Number of obs   =        500
                                              LR chi2(1)      =     130.70
                                              Prob > chi2     =     0.0000
Log likelihood = -1371.3078                   Pseudo R2       =     0.0455
```

TMORA	Coef.	Std. Err.	z	P>|z|	[95% Conf.	Interval]
ATGLA	.4767057	.0419836	11.35	0.000	.3944193	.5589921
/cut1	-1.043587	.1746177			-1.385832	-.7013428
/cut2	-.7917368	.1560564			-1.097602	-.4858719
/cut3	-.4443964	.1414881			-.7217079	-.1670848
/cut4	-.2523689	.1372748			-.5214225	.0166847
/cut5	-.1536847	.1359217			-.4200864	.112717
/cut6	-.1076571	.1354597			-.3731531	.157839
/cut7	-.0353864	.1349116			-.2998083	.2290355
/cut8	.0587643	.1345423			-.2049339	.3224624
/cut9	.0971464	.1345045			-.1664775	.3607703
/cut10	.1221401	.1345121			-.1414988	.385779
/cut11	.1706401	.1345837			-.0931392	.4344193
/cut12	.2287911	.1347669			-.0353472	.4929293
/cut13	.2512523	.1348565			-.0130615	.5155661
/cut14	.273133	.1349413			.008653	.5376131
/cut15	.3156021	.1351232			.0507655	.5804387
/cut16	.4153164	.1356423			.1494624	.6811705
/cut17	.471566	.1359995			.2050119	.7381202
/cut18	.5603311	.1366421			.2925174	.8281447
/cut19	.7000198	.1378471			.4298445	.9701952
/cut20	.8509663	.1393778			.5777909	1.124142
/cut21	1.148543	.1422373			.8697629	1.427323
/cut22	1.377183	.1440521			1.094847	1.65952
/cut23	1.651994	.1462849			1.365281	1.938708
/cut24	1.917224	.1489173			1.625352	2.209097
/cut25	2.189294	.1516976			1.891972	2.486616
/cut26	2.419142	.1542067			2.116902	2.721381
/cut27	2.626903	.1572415			2.318716	2.935091
/cut28	4.341711	.2874408			3.778337	4.905085
/cut29	4.545852	.3409453			3.877612	5.214093

Notes: Dependent variable: tax morale on a five-point scale. In the reference group is (ATGL): attitude of taxpayers towards government and legal system. (Coef): coefficient, (Std.Err): standard error, Significance levels: p< 0.05.

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Table 4.2.2 Marginal Effects

```
Marginal effects after oprobit
      y  = Pr(TMORA==1) (predict, outcome(1))
         =  .00618182
```

variable	dy/dx	Std. Err.	z	P>|z|	[95% C.I.]		X
ATGLA	-.0083226	.00313	-2.66	0.008	-.014449	-.002196	3.0585

```
. mfx, predict(outcome(2))

Marginal effects after oprobit
      y  = Pr(TMORA==2) (predict, outcome(2))
         =  .00895351
```

variable	dy/dx	Std. Err.	z	P>|z|	[95% C.I.]		X
ATGLA	-.0065255	.00293	-2.23	0.026	-.012273	-.000778	3.0585

```
. mfx, predict(outcome(3))

Marginal effects after oprobit
      y  = Pr(TMORA==3) (predict, outcome(3))
         =  .00427035
```

variable	dy/dx	Std. Err.	z	P>|z|	[95% C.I.]		X
ATGLA	-.0024342	.00173	-1.41	0.160	-.005827	.000959	3.0585

```
. mfx, predict(outcome(4))

Marginal effects after oprobit
      y  = Pr(TMORA==4) (predict, outcome(4))
         =  .10657241
```

variable	dy/dx	Std. Err.	z	P>|z|	[95% C.I.]		X
ATGLA	-.0231095	.00477	-4.84	0.000	-.032464	-.013755	3.0585

```
. mfx, predict(outcome(5))

Marginal effects after oprobit
      y  = Pr(TMORA==5) (predict, outcome(5))
         =  .11925708
```

variable	dy/dx	Std. Err.	z	P>|z|	[95% C.I.]		X
ATGLA	.0930687	.01063	8.76	0.000	.072238	.1139	3.0585

The ordered probit model is indicated by Table 4.2.1. The dependent variable is the tax morale and the independent variables are Attitude of Taxpayers towards Government and Legal system. The model is statistically significant since the probability value of chi-square is less than 0.01. The researcher use marginal effect to explain the dependent variable. Marginal effects provide a more straightforward way to gauge the size of the impact of the explanatory variables on the dependent variable.

As we can see from table 4.2.2 above, When attitude of taxpayers towards government and legal system increase by one point, -.0031407 percentage points tax payers tax morale less likely to be in strongly disagree category, -.0035415 percentage points tax payers tax morale less likely to be in disagree category, -.0013936 percentage points tax payers tax morale less likely to be in neutral category,   -.0133885 percentage points tax payers tax morale less likely to be in agree category and .0484749 percentage points tax payers tax morale more likely to be in strongly agree category. An increase in attitude of taxpayers towards government and legal system scale by one point increases the share of subjects indicating the highest tax morale by .0484749 percentage points. This means that an increase in government and legal system attitudes score increases the predicted probability of tax morale and have positive and significant impact on the tax morale of taxpayers. The result is consistent with the Torgler, B., M. Schaffner, and A. Macintyre (2010) . Moreover, Torgler's (2003) and Torgler, B. (2004) boldly conclude that an increasing individuals' trust in the legal system, the justice and the government has a significantly positive effect on tax morale.

4.3 Hypotheses Testing

No statistically significant relationships exist between taxpayer attitude towards the legal system and government and tax morale.

The result presented in table 4.2.2 shows that, there is a significant relationship between taxpayer attitude towards the legal system and government, and tax morale at a p value of 0.001 and 0.000 and has a significant positive effect on tax morale, with higher marginal effects. By this result, we reject the null hypothesis and accept the alternate. In other words, we accept that there is a statically significant relationship between taxpayer attitude towards the legal system and government, and tax morale. They have a statistically significant positive effect on tax morale.

5. Conclusion and Recommendation

The results revealed that there was a significant and positive correlation between taxpayer attitude towards the legal system and government, and tax morale in Ethiopia. Taxpayer attitude towards the legal system and government have a significant positive effect on tax morale and one of the influencing factors of tax morale. Thus, trust seems to be a key determinant to maintain and increase tax morale and thus taxpayers' willingness to contribute to a public good. Governance quality seems to be a key component in the understanding of tax morale. Hence, governments are called to create confidence in their credibility and their capacity to deliver promised returns for taxes. The government should build trustworthy institutions; much weight should be put on developing a trustworthy ground so that taxpayers feel comfortable with paying taxes.

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