

The Role of Ethnicity in Tax Compliance Among Individual Taxpayers in Ondo State

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ABSTRACT

This study examined the role of ethnicity in tax compliance among individual taxpayers in Ondo State, Nigeria. The study adopted a survey research design, and data were collected from 367 respondents using structured questionnaires. Descriptive and inferential statistical tools were employed for data analysis. Descriptive statistics such as frequency tables and percentages were used to summarize respondents' demographic characteristics and perceptions, while the Pearson Chi-Square test was used to examine the relationship between ethnicity-related factors and tax compliance behavior. Findings from the study revealed that ethnicity significantly influences tax compliance among individual taxpayers in Ondo State. The Chi-Square analysis showed a statistically significant association between ethnicity and tax compliance ($\chi^2 = 225.159$, $p < 0.05$), leading to the rejection of the null hypothesis. However, descriptive results indicated mixed perceptions among respondents regarding the influence of ethnic background, dialect/language, place of residence, and ethnic group benefits on tax compliance behavior. While many respondents disagreed that ethnicity directly motivates tax payment, a considerable proportion agreed that perceived ethnic group benefits influence compliance decisions. The study concludes that ethnicity plays an important but complex socio-cultural role in shaping tax compliance behavior. It recommends that tax authorities incorporate cultural and ethnic diversity considerations into tax awareness and compliance strategies in order to enhance voluntary compliance.

KEYWORDS: *Ethnicity, Language, Tax Compliance, Individual Taxpayers, Chi-Square Test, Tax Behavior, Socio-cultural Factors*

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INTRODUCTION

Taxation constitutes one of the most important sources of government revenue and plays a critical role in financing public goods and services, promoting economic development, and ensuring social welfare (Tanzi, 1999; Odusola, 2006). The effectiveness of any tax system, however, depends largely on the willingness of taxpayers to comply with tax laws and regulations. Tax compliance refers to the extent to which taxpayers meet their tax obligations by accurately reporting income, filing tax returns, and paying taxes due within the stipulated period (Alm, 1999; Torgler, 2007). Despite the importance of taxation to national development, tax compliance remains a significant challenge in many developing countries, including Nigeria, where tax evasion and avoidance continue to reduce government revenue and limit the capacity of the state to provide essential public services (Nzotta, 2006; Kiabel & Nwokah, 2009).

Traditional theories of tax compliance have largely focused on economic deterrence factors such as the probability of detection, tax audits, and penalties for non-compliance (Allingham & Sandmo, 1972; Becker, 1968). However, empirical evidence suggests that compliance behavior cannot be explained solely by economic considerations, as social, cultural, and psychological factors also play significant roles in shaping taxpayers' behavior (Lewis, 1982; Torgler, 2007). Among these socio-cultural factors, ethnicity has emerged as an important determinant of individual attitudes and behavior in diverse societies. Ethnicity refers to a social identity based on shared culture, language, values, and historical background (Hofstede, 1991; Baldwin et al., 2006). In multi-ethnic societies such as Nigeria, ethnic identity often influences perceptions of fairness, inclusion, and trust in government institutions. Alesina, Baqir, and Easterly (1999) argue that ethnic divisions can affect public goods provision and weaken collective action, while Alesina and Ferrara (2005) further note that ethnic diversity may influence economic performance through its effect on trust and cooperation.

Ethnic identity may therefore shape taxpayers' willingness to comply with tax obligations, particularly where perceptions of unequal distribution of public resources exist. Studies have shown that taxpayers are more likely to comply when they perceive fairness and equitable treatment across ethnic groups (Fjeldstad, Schulz-Herzenberg, & Sjursen, 2012). Conversely, perceived ethnic bias in government resource allocation may reduce

tax morale and voluntary compliance (Alessandro, Roberto, & Desiree, 2016). In Nigeria, where ethnic diversity is highly pronounced, understanding the role of ethnicity in tax compliance is particularly important. Ethnic considerations may influence taxpayers' attitudes toward government policies, their perception of fairness, and their overall willingness to fulfill civic obligations such as tax payment. Despite this, empirical evidence on the influence of ethnicity on tax compliance in Ondo State remains limited. Against this background, this study investigates the role of ethnicity in tax compliance among individual taxpayers in Ondo State, with specific focus on ethnic background, place of residence, dialect/language, and perceived ethnic group benefits as determinants of compliance behavior.

LITERATURE REVIEW

Concept of Tax Compliance

Tax compliance refers to the willingness and ability of taxpayers to obey tax laws, accurately report taxable income, and pay taxes as required by law (Alm, 1999; Franzoni, 1999). Tax compliance behavior is influenced by a combination of economic, institutional, social, and psychological factors. Traditional economic models explain compliance in terms of deterrence mechanisms such as audits and penalties (Allingham & Sandmo, 1972; Becker, 1968). However, contemporary studies have emphasized the importance of tax morale, trust in government, and social norms in shaping taxpayers' behavior (Frey, 2003; Torgler, 2007).

Ethnicity and Tax Compliance

Ethnicity represents a strong socio-cultural factor that shapes individual identity, social interaction, and behavioral norms. According to Hofstede (1991), cultural and ethnic differences influence values and collective behavior within societies. In diverse societies, ethnicity may affect trust, cooperation, and perceptions of fairness in government policies. Alesina, Baqir, and Easterly (1999) found that ethnic divisions negatively affect the provision of public goods, as individuals may feel less connected to government systems that do not reflect their group interests. Similarly, Alesina and Ferrara (2005) argued that ethnic diversity can reduce social cohesion and weaken trust, which are critical for voluntary compliance behavior.

Fjeldstad, Schulz-Herzenberg, and Sjursen (2012) observed that taxpayers' perceptions of fairness and inclusion significantly influence tax compliance behavior in African contexts. Where taxpayers perceive ethnic inequality or marginalization, compliance tends to decline. Alessandro, Roberto, and Desiree (2016) further emphasized that aversion to ethnic diversity and perceived exclusion can negatively affect tax morale. In Nigeria, Agetunde, Oyediran, and Fadipe (2016) noted that taxpayers' perceptions of institutional fairness and socio-cultural identity influence their attitude toward taxation. James, Alabede, Ariffin, and Idris (2011) also found that taxpayers' behavior is shaped by socio-cultural and demographic factors, including ethnicity.

Ethnic Background, Place of Residence, and Tax Compliance

Ethnic background may influence tax compliance by shaping individuals' social identity and perception of government legitimacy. Individuals are more likely to comply when they perceive themselves as part of an inclusive system that fairly represents all ethnic groups (Fjeldstad et al., 2012). However, when taxpayers perceive ethnic bias in governance, compliance behavior may weaken due to reduced trust in public institutions (Alesina et al., 1999).

Place of residence may also influence tax compliance through differences in access to public services, infrastructure, and government presence. According to Tanzi (1999), taxpayers are more willing to comply when they perceive tangible benefits from government spending. Therefore, disparities in development across residential areas may affect compliance behavior.

Dialect/Language, Ethnic Group Benefit, and Tax Compliance

Language and dialect play a significant role in communication and social integration. According to Hall and Hall (1990), communication barriers can affect individuals' understanding of institutional obligations. In taxation, effective communication enhances awareness and compliance, while language differences may limit taxpayers' understanding of tax responsibilities.

Perceived benefits to one's ethnic group may influence compliance behavior through the principle of fiscal exchange. According to Alm (1999), taxpayers are more willing to comply when they perceive that taxes paid are returned in the form of public goods and services. When individuals believe their ethnic group benefits from government projects, their willingness to comply may increase due to enhanced trust and perceived fairness (Frey, 2003; Torgler, 2007).

Theoretical Framework

This study is anchored on the **Fiscal Exchange Theory** and **Social Capital Theory**. The Fiscal Exchange Theory posits that taxpayers comply with tax obligations when they perceive a fair exchange between taxes paid and public goods received (Tanzi, 1999; Alm, 1999). In this context, ethnicity may influence perceptions of fairness in resource distribution. Social Capital Theory suggests that trust, norms, and networks within society influence collective action and compliance behavior (Putnam-style framework as reflected in Alesina & Ferrara, 2005). High levels of ethnic trust and social cohesion are likely to enhance tax compliance, while ethnic fragmentation may reduce it.

The literature reviewed indicates that tax compliance is influenced by economic, institutional, and socio-cultural factors. While traditional theories emphasize deterrence mechanisms (Becker, 1968; Allingham & Sandmo, 1972), contemporary studies highlight the importance of social and cultural determinants such as ethnicity, trust, and fairness perceptions (Torgler, 2007; Fjeldstad et al., 2012). Ethnicity, in particular, plays a complex role in shaping taxpayers' behavior through identity, perception of inclusion, and distributional fairness. However, empirical findings remain mixed, necessitating further investigation in specific contexts such as Ondo State, Nigeria.

METHODOLOGY

This study adopted a survey research design to examine the role of ethnicity in tax compliance among individual taxpayers in Ondo State, Nigeria. The survey design was considered appropriate because it allowed the researcher to obtain primary data directly from taxpayers regarding their perceptions and experiences on how ethnicity influences tax compliance behavior. The design also enabled the collection of quantitative data from a relatively large sample of respondents, thereby enhancing the reliability, validity, and generalizability of the study findings. The population of the study comprised individual taxpayers in Ondo State. A total of 367 respondents were selected and administered structured questionnaires. The sample size was considered adequate for generating representative information on taxpayers' perceptions of ethnic influences on tax compliance behavior. The respondents were drawn from different age groups, educational backgrounds, and ethnic affiliations within the study area in order to ensure diversity and representativeness.

The data collected from respondents were analyzed using both descriptive and inferential statistical techniques. Descriptive statistics such as frequency distributions, percentages, tables, and charts were employed to summarize and present the demographic characteristics of respondents as well as their perceptions regarding ethnicity and tax compliance. These techniques were also used to analyze key variables such as ethnic background, place of residence, dialect/language, and perceived ethnic group benefits as determinants of tax compliance behavior.

Chi-Square Test

To examine the relationship between ethnicity-related factors and tax compliance, the Pearson Chi-Square (χ^2) test of association was employed. The Chi-Square test was used to determine whether there is a statistically significant association between respondents' perceptions of ethnic influences and their tax compliance behavior.

The Chi-Square statistic is expressed as:

$$\chi^2 = \sum \frac{(O - E)^2}{E}$$

Where:

- χ^2 = Chi-Square statistic
- O = Observed frequency
- E = Expected frequency

The decision rule was based on a 5% level of significance ($\alpha = 0.05$). The null hypothesis was rejected when the p-value was less than or equal to 0.05, indicating a statistically significant association between ethnicity-related variables and tax compliance. Conversely, the null hypothesis was accepted when the p-value was greater than 0.05. The analysis was conducted to determine whether ethnicity-related factors such as ethnic background, place of residence, dialect/language, and perceived ethnic group benefits significantly influence tax compliance among individual taxpayers in Ondo State.

DATA ANALYSIS AND DISCUSSION

Figure 1

Distributions of the Respondent by Sex

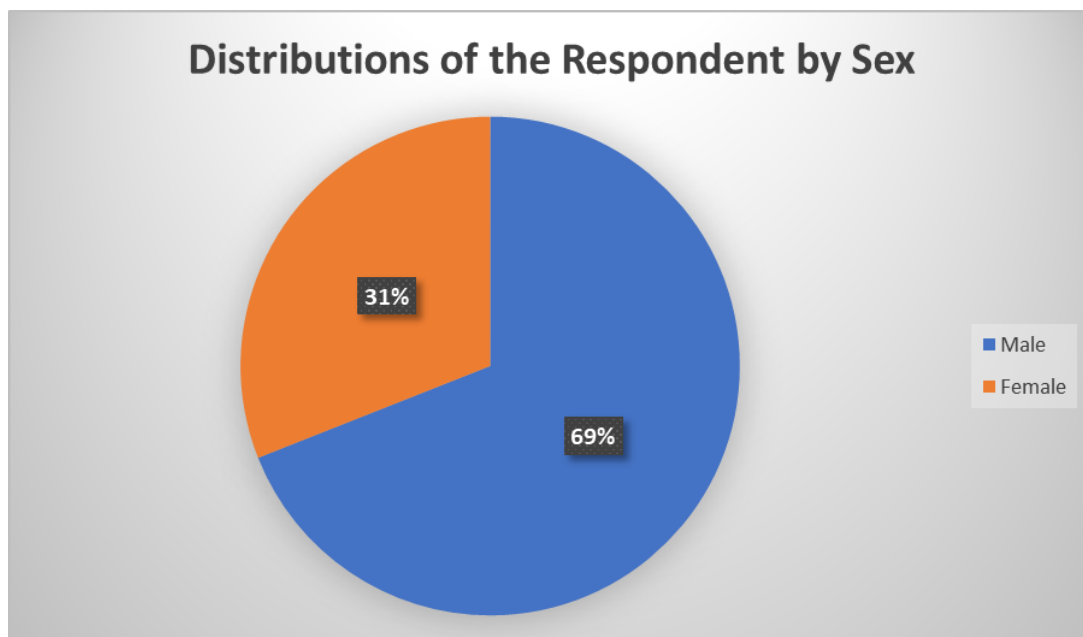


Table 1: Distributions of the Respondent by Sex

Sex	Frequency	Percentage
Male	252	68.7
Female	115	31.3
Total	367	100.0

Source: Field Survey, 2018

Table 1 and Figure 1 present the distribution of respondents according to sex. The results show that out of the 367 respondents surveyed, 252 (68.7%) were male, while 115 (31.3%) were female. This indicates that male respondents constituted the majority of the study participants. The predominance of male respondents suggests that males were more represented in the taxpayer population sampled within the study area.

Consequently, the opinions and responses obtained in the study largely reflect the perspectives of male taxpayers. However, the inclusion of female respondents also provides adequate representation for comparing views across both sexes.

Figure 2:

Distribution of Respondents by Ethnic Group

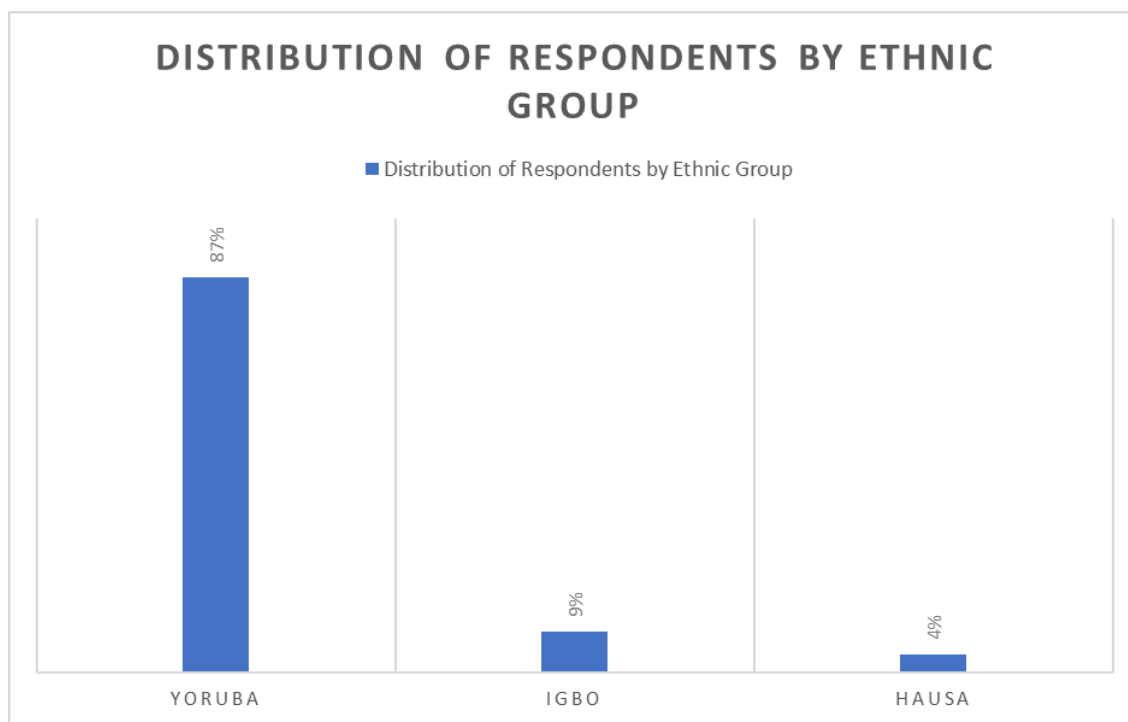


Table 2: *Distribution of Respondents by Ethnic Group*

Ethnic Group	Frequency	Percentage
Yoruba	319	86.9
Igbo	34	9.3
Hausa	14	3.8
Total	367	100.0

Source: Field Survey, 2018

Table 2 and Figure 2 show the distribution of respondents according to ethnic group. The findings reveal that 319 respondents (86.9%) belonged to the Yoruba ethnic group, 34 respondents (9.3%) were Igbo, while 14 respondents (3.8%) were Hausa. This indicates that the majority of respondents were Yoruba, reflecting the dominant ethnic composition of Ondo State. The relatively small proportions of Igbo and Hausa respondents suggest that these groups constitute minority ethnic populations within the study area. The distribution therefore provides a suitable basis for examining how ethnic background may influence tax compliance among different ethnic groups represented in the study.

Figure 3

Perceive Impact of Ethnic Background on Tax Compliance

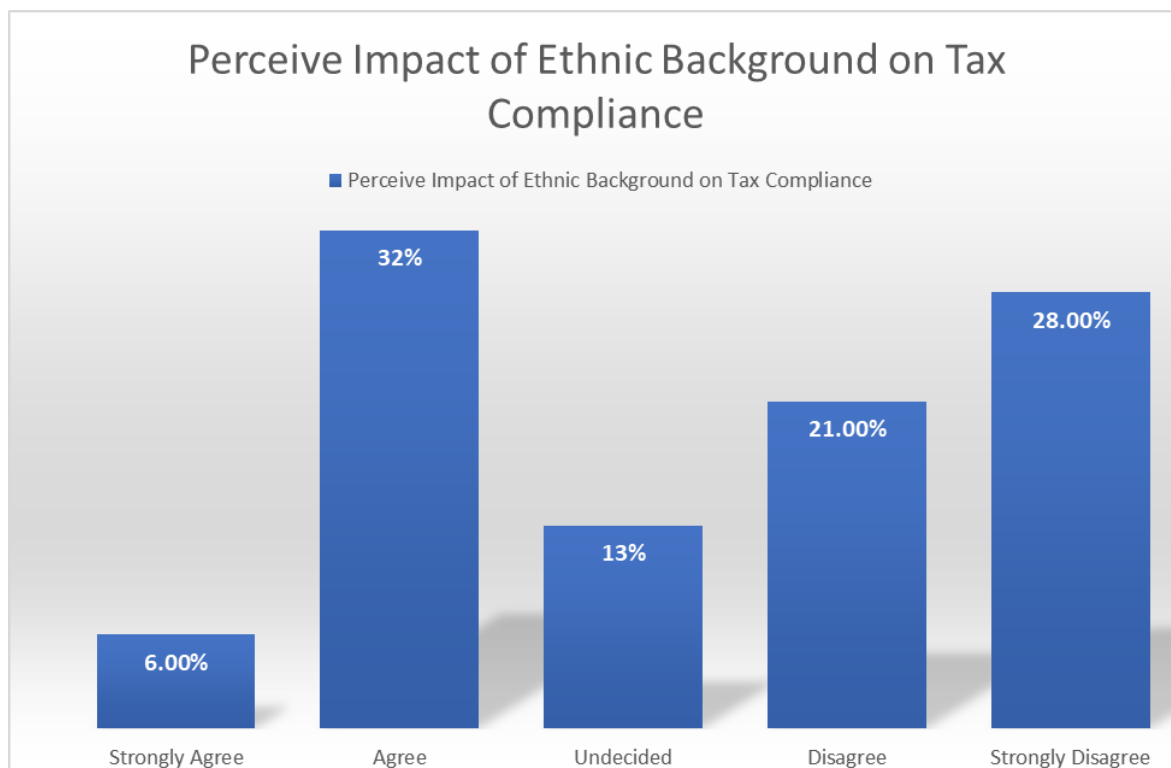


Figure 3 presents respondents' perceptions regarding whether their ethnic background motivates them to pay taxes. The findings indicate that 21 respondents (6%) agreed and 117 respondents (32%) strongly agreed that their ethnic background encourages them to pay taxes. Conversely, 77 respondents (21%) disagreed and 105 respondents (28%) strongly disagreed with the statement, while 49 respondents (13%) remained undecided. Overall, 49% of respondents expressed disagreement, compared with 38% who expressed agreement. This suggests that a considerable proportion of taxpayers do not believe that their ethnic background directly influences their willingness to comply with tax obligations. The findings imply that tax compliance decisions may be driven more by economic, legal, and administrative factors than by ethnic identity. Nevertheless, the substantial percentage of respondents who agreed indicates that ethnic background may still influence tax compliance behavior among certain segments of the population. Therefore, while ethnicity may not be a universally accepted determinant of tax compliance, it remains a relevant social factor worthy of further investigation.

Figure 4

Perceive Impact of Place of Residence on Tax Compliance

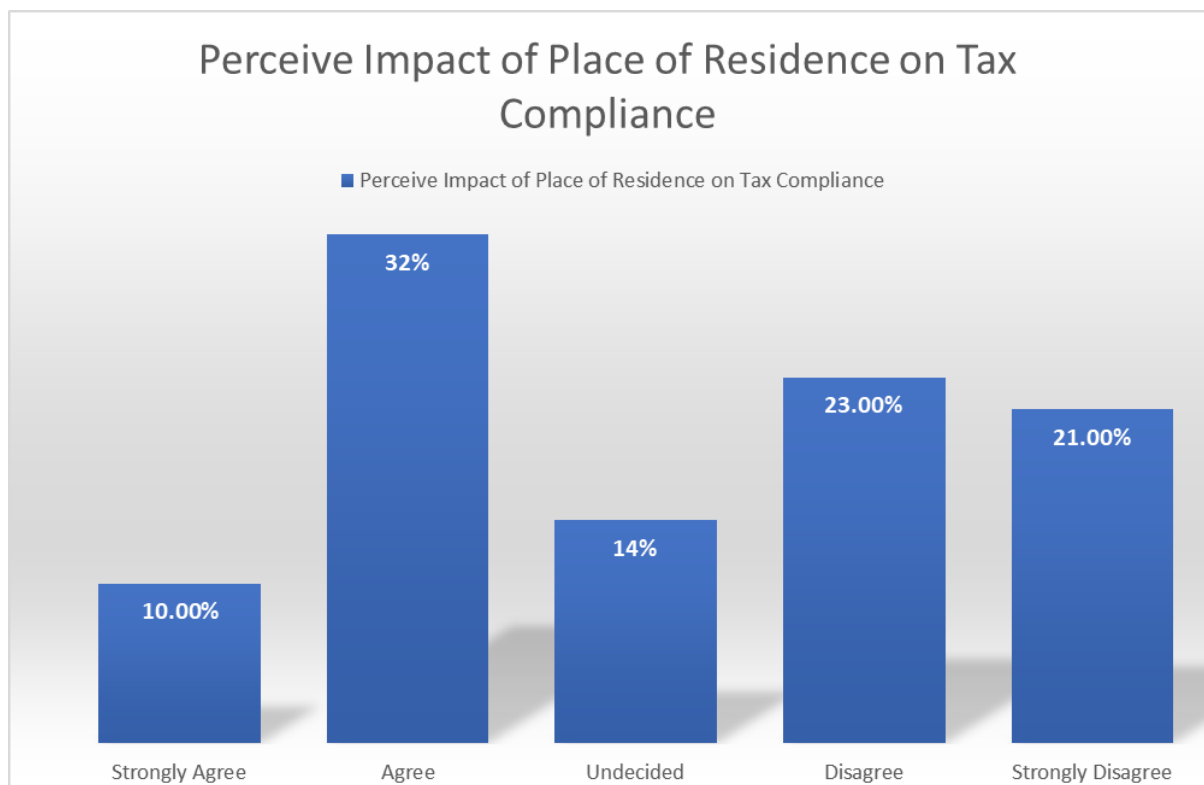


Figure 4 illustrates respondents' views on whether place of residence influences taxpayer behavior. The results show that 40 respondents (10%) agreed and 117 respondents (32%) strongly agreed that place of residence affects taxpayer behavior. In contrast, 82 respondents (23%) disagreed and 77 respondents (21%) strongly disagreed, while 51 respondents (14%) were undecided. The findings reveal a closely divided opinion among respondents, with 44% expressing disagreement and 42% expressing agreement. This suggests that taxpayers hold differing views regarding the role of residential location in shaping tax compliance behavior. While some respondents believe that the quality of infrastructure, access to government services, and socio-economic conditions within their area of residence influence their willingness to pay taxes, others do not perceive such factors as significant determinants of compliance. The results therefore indicate that place of residence may have a moderate but inconclusive influence on tax compliance behavior among taxpayers in the study area.

Figure 5
Perceive Impact of Dialect/Language on Tax Compliance

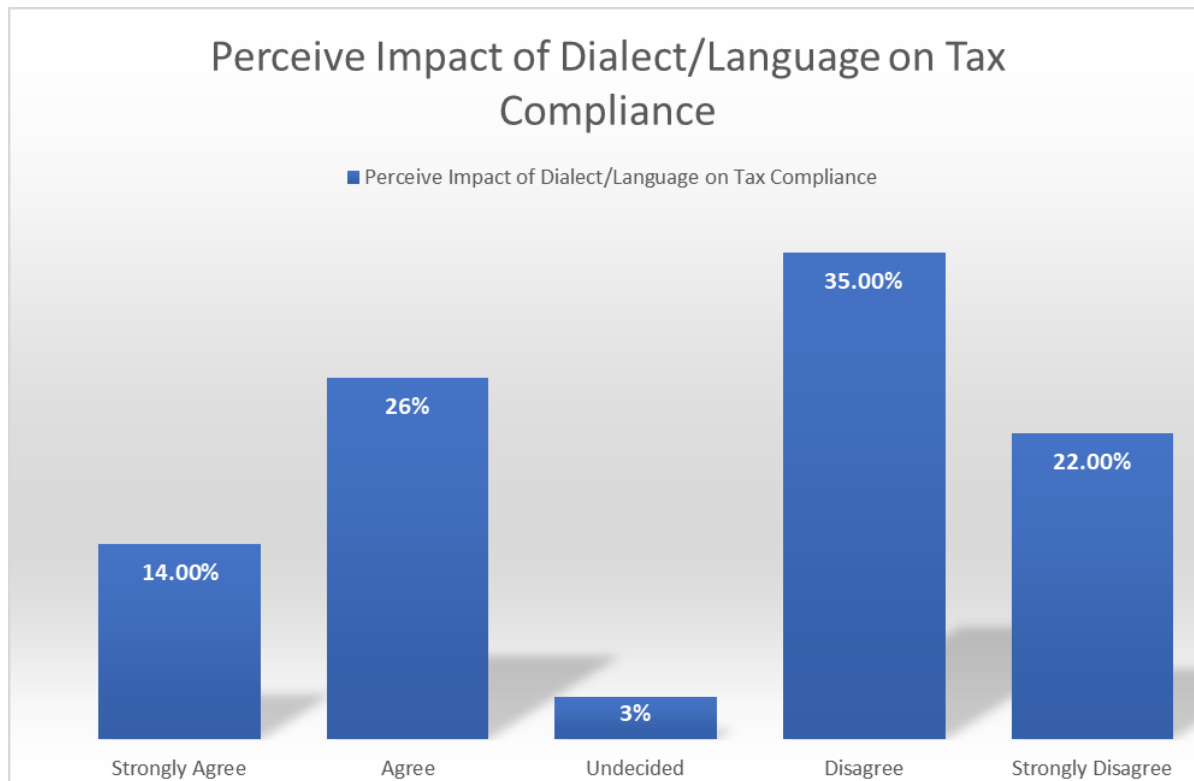


Figure 5 presents respondents' perceptions regarding whether dialect or language spoken helps to curb tax evasion. The results indicate that 95 respondents (26%) agreed and 50 respondents (13%) strongly agreed that dialect or language can discourage tax evasion. However, 129 respondents (35%) disagreed and 82 respondents (22%) strongly disagreed with the statement, while 11 respondents (3%) remained undecided. The combined responses show that 57% of respondents held negative views, compared with 39% who expressed positive views. This suggests that the majority of taxpayers do not believe that language or dialect serves as an effective mechanism for reducing tax evasion. The findings imply that communication through a common language alone may not be sufficient to influence taxpayers' ethical behavior or compliance decisions. Rather, taxpayers may place greater importance on factors such as tax education, trust in government, perceived fairness of the tax system, and enforcement mechanisms. Nonetheless, the proportion of respondents who agreed suggests that language may still facilitate tax awareness and understanding among certain groups of taxpayers.

Figure 6
Perceive Impact of Ethnic Group Benefit on Tax Compliance

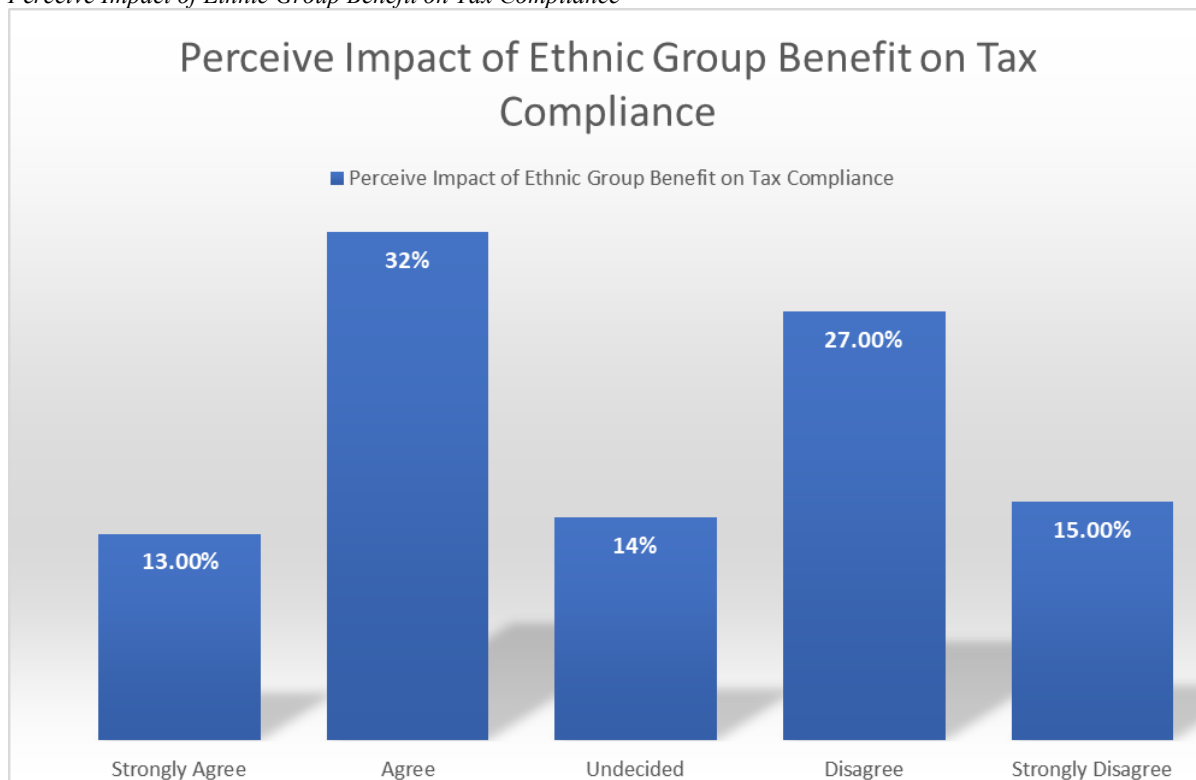


Figure 6 presents respondents' perceptions concerning whether benefits received by their ethnic group influence their tax compliance behavior. The findings reveal that 116 respondents (32%) agreed and 46 respondents (13%) strongly agreed that their willingness to comply with tax obligations is influenced by the benefits accruing to their ethnic group. Conversely, 98 respondents (27%) disagreed and 56 respondents (15%) strongly disagreed, while 51 respondents (14%) were undecided. Overall, approximately 45% of respondents agreed with the statement, compared with 42% who disagreed. This indicates that respondents are somewhat divided in their perceptions. However, the slightly higher proportion of agreement suggests that taxpayers may be more willing to comply with tax obligations when they perceive that their ethnic group benefits from government policies, projects, and public services funded through tax revenue. The findings imply that perceived fairness in the distribution of public resources among ethnic groups may encourage greater tax compliance. Consequently, government efforts aimed at promoting equitable development and inclusive distribution of public goods may strengthen taxpayers' confidence in the tax system and improve compliance levels. The descriptive findings reveal mixed perceptions regarding the influence of ethnicity-related factors on tax compliance. While respondents generally disagreed that ethnic background and dialect/language directly motivate tax payment, a larger proportion agreed that perceived benefits to their ethnic group could encourage compliance. Similarly, opinions were divided regarding the influence of place of residence on taxpayer behavior. These findings suggest that ethnicity influences tax compliance through complex social and economic mechanisms rather than through ethnic identity alone. Perceived benefits, fairness, and inclusion appear to be more important drivers of compliance than mere ethnic affiliation.

Chi-Square Analysis of the Influence of Ethnicity on Tax Compliance

Discussion of Findings

This study examined the role of ethnicity in tax compliance among individual taxpayers in Ondo State, Nigeria. The findings revealed that ethnicity is a significant socio-cultural factor influencing tax compliance behavior. The Chi-Square analysis showed a statistically significant association between ethnicity and tax compliance ($\chi^2 = 225.159$, $df = 1$, $p < 0.05$), indicating that ethnicity-related factors play an important role in shaping taxpayers' attitudes and compliance decisions. Although the descriptive findings revealed mixed perceptions regarding the influence of ethnic background, place of residence, dialect/language, and ethnic group benefits, the inferential results confirmed that ethnicity significantly affects tax compliance behavior. The finding that ethnicity significantly influences tax compliance is consistent with the study of **Alesina, Baqir, and Easterly (1999)**, who found that ethnic divisions affect collective action and public goods provision. Their study argued that individuals often evaluate government performance through the lens of ethnic identity and group representation. The current study supports this position by demonstrating that ethnicity remains an important determinant of taxpayers' compliance behavior in Ondo State.

The findings are also consistent with **Alesina and Ferrara (2005)**, who reported that ethnic diversity influences economic behavior through its effect on trust, cooperation, and social cohesion. The present study suggests that ethnic affiliations and perceptions associated with different ethnic groups may influence taxpayers' willingness to fulfill tax obligations. This supports the argument that social trust and ethnic relations are important determinants of compliance behavior. Furthermore, the results corroborate the findings of **Fjeldstad, Schulz-Herzenberg, and Sjursen (2012)**, who observed that taxpayers' perceptions of fairness, inclusion, and equitable treatment significantly influence tax compliance in African countries. The current study found that respondents were more likely to associate tax compliance with perceived benefits accruing to their ethnic group than with ethnic identity alone. This suggests that perceptions of fairness and inclusion are critical mechanisms through which ethnicity affects compliance behavior. The finding that perceived ethnic group benefits influence compliance behavior is also consistent with the Fiscal Exchange Theory and with the work of **Alm (1999)** and **Frey (2003)**, who argued that taxpayers are more willing to comply when they perceive that taxes paid are translated into public goods and services. The study revealed that a considerable proportion of respondents agreed that benefits received by their ethnic group encourage compliance. This suggests that taxpayers evaluate government performance and resource allocation when making compliance decisions.

The present study also aligns with the findings of **Alessandro, Roberto, and Desiree (2016)**, who reported that perceptions of ethnic exclusion and aversion to ethnic diversity negatively affect tax morale. The mixed perceptions observed in the present study indicate that ethnicity influences tax compliance through perceptions of inclusion, fairness, and access to public resources rather than through ethnic identity alone. Similarly, the findings support the conclusions of **Agetunde, Oyediran, and Fadipe (2016)**, who found that socio-cultural identity and perceptions of institutional fairness significantly influence taxpayers' attitudes toward taxation in Nigeria. The current study confirms that ethnicity remains an important socio-cultural variable affecting tax compliance behavior among Nigerian taxpayers. The results are further consistent with **James, Alabede, Ariffin, and Idris (2011)**, who reported that taxpayers' compliance behavior is influenced by socio-cultural and demographic characteristics. Their study highlighted that cultural identity and social environment affect taxpayers' perceptions and attitudes toward tax obligations. The current findings reinforce this assertion by demonstrating that ethnicity-related factors significantly shape compliance behavior in Ondo State.

The finding regarding the influence of place of residence on tax compliance is partially consistent with **Tanzi (1999)**, who argued that taxpayers are more willing to comply when they observe tangible benefits from government spending within their communities. Although respondents expressed mixed views regarding place of residence, the findings suggest that access to infrastructure and public services may influence compliance decisions for some taxpayers. Similarly, the findings relating to dialect and language are supported by **Hall and Hall (1990)**, who emphasized the importance of communication in shaping institutional understanding and compliance behavior. While most respondents did not perceive language as a major factor influencing tax compliance, the proportion that agreed suggests that language may facilitate tax education and awareness among certain taxpayer groups. Overall, the findings demonstrate that ethnicity influences tax compliance through complex social mechanisms involving trust, fairness, inclusion, resource distribution, and group identity. The study confirms that taxpayers are more likely to comply when they perceive equitable treatment and fair distribution of public benefits across ethnic groups. These findings support both Fiscal Exchange Theory and

Social Capital Theory, which emphasize the importance of trust, reciprocity, fairness, and social cohesion in promoting voluntary tax compliance.

CONCLUSION AND POLICY IMPLICATIONS

This study investigated the role of ethnicity in tax compliance among individual taxpayers in Ondo State. Based on the findings, it is evident that ethnicity significantly influences tax compliance behavior, although its effect operates through complex social and perceptual mechanisms rather than direct causation alone. The descriptive analysis showed that respondents held mixed perceptions regarding the influence of ethnic background, dialect/language, place of residence, and ethnic group benefits on tax compliance. While a significant proportion of respondents did not believe that ethnicity directly motivates tax payment, others acknowledged that perceived ethnic group benefits could encourage compliance. This indicates that taxpayers' behavior is shaped not only by ethnic identity but also by perceptions of fairness, inclusion, and distribution of public resources. The inferential analysis using the Chi-Square test confirmed a statistically significant relationship between ethnicity and tax compliance ($p < 0.05$), leading to the rejection of the null hypothesis. This implies that ethnicity-related factors have a measurable influence on taxpayers' compliance decisions in Ondo State. The study therefore concludes that ethnicity is an important socio-cultural determinant of tax compliance, operating alongside economic, institutional, and administrative factors.

Policy Implications

Based on the findings of this study, several policy implications emerge for tax authorities and government institutions. First, there is a need for culturally inclusive tax policies that take into account the ethnic and cultural diversity of taxpayers. Such policies will help to build trust in the tax system and reduce feelings of exclusion, particularly among minority ethnic groups. Second, the government should ensure the equitable and visible distribution of public goods and development projects across all ethnic groups. Since perceived benefits to ethnic groups influence tax compliance behavior, fair allocation of resources will likely enhance taxpayers' willingness to fulfill their tax obligations.

Third, tax authorities such as the Federal Inland Revenue Service (FIRS) and relevant state tax agencies should strengthen tax education campaigns. These programmes should be designed to address ethnic diversity while also promoting a sense of national identity and reducing ethnic bias in tax-related attitudes and behavior. Furthermore, improved communication strategies are essential for enhancing tax compliance. Tax messages should be simplified and delivered in languages that taxpayers can easily understand, taking into consideration linguistic diversity within the population.

In addition, building trust in government institutions is crucial. This can be achieved by strengthening transparency and accountability in the utilization of tax revenues, as taxpayers are more likely to comply when they perceive that public funds are managed fairly and responsibly. Finally, policies that promote national integration and reduce ethnic divisions should be encouraged. Strengthening national unity will help minimize the negative influence of ethnic considerations on voluntary tax compliance and foster a more cohesive taxpayer base.

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