An Integrative Framework for Enhancing Voluntary Tax Compliance in Sri Lanka

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Abstract

The purpose of this paper is to explore the multi-dimensional determinants of voluntary tax compliance on the head of individual taxpayers. It critically appraises major theoretical frameworks and offers an extensive conceptual framework. The study is based on the qualitative methodology and performs the content analysis to synthesize information and form the conceptual model. VOSviewer software was used to conduct bibliometric analysis, spreadsheets were employed to study the data obtained and results were presented in terms of tables, graphs and figures to become more precise. The results also suggest that economic incentives, enforcement measures, human values, social obligation, and the perceptions of justice are a significant factor to influence voluntary compliance, and such personal values and ethical considerations become the key determinants, which supplement enforcement. The study advances the existing literature by incorporating personal values in the discussion of the topic of tax compliance in the context of developing countries, providing new perspectives to the policymakers aimed at developing a tax culture based on voluntary compliance with the help of clear, equitable and culturally competent policies.

Keywords: *Developing countries, Personal values, Taxpayer behavior, Trust, Voluntary tax compliance.*

Received: 24th July 2025 / **Accepted:** 28th November 2025

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DOI: https://doi.org/10.4038/kjm.v14i3.7892

Introduction

Tax compliance is prerequisite to maintain a stable revenue base through which it funds the public services and infrastructure hence resulting in economic stability (Matshona *et al*., 2024). However, often taxpayers see taxes as a burden and are reluctant to comply (Chong and Arunachalam, 2018). The compliance is either voluntary or imposed, which depends on the level of trust and power between the authorities and the taxpayers (Al-Maghrebi *et al*., 2022).

This paper will investigate the factors that influence voluntary compliance with taxation and will create a conceptual framework illustrating these factors. Based on this, the research delves into administrative, legal, and socio economic factors which affect compliance and provides an insight on how regulation enforcement, human value and socio economic factors interrelate to form tax behavior. Public investment, social welfare and long term development largely depend on tax revenue especially in the welfare based economy in Sri Lanka. According to the United Nations reports, Sri Lanka is facing growing fiscal deficits and foreign exchange pressures with the low income-tax collection being a major issue.

International Monetary Fund (IMF) suggests that elevating Sri Lanka's Personal Income Tax (PIT) rate schedule from its currently low level will have the potential to significantly enhance the progressiveness of the tax system and suggests enduring fiscal institutional reforms in tax administration and public financial management (IMF Report Sri Lanka, 2023). As per the International Monetary Fund, countries should have a Tax-to-GDP ratio of at least 15% to experience accelerated economic growth. However, as per the IRD, achievement of 15% is a challenge due to external factors and constant policy changes (Annual Performance Report, 2022). The figures in 2021 and 2022, were among the lowest since independence (Annual Performance Report, 2022), which is 7.37% and 7.28% respectively. In addition, tax to GDP ratio of 2023 was reported as 9.85%. This highlights the critical issue of the tax compliance gap.

Moreover, the statistics indicate that income tax collection from non-corporates in Sri Lanka is relatively low compared to those of wealthy countries. Nevertheless, VAT and other taxes are disproportionately elevated, indicating that Sri Lanka remains heavily reliant on indirect taxation. The Sri Lankan government must formulate additional ways to enhance direct tax collection, with a particular emphasis on the importance of tax compliance, especially voluntary compliance. See Table 1 below.

Table 01: Composition of tax revenue in Sri Lanka

Tax Category	Contribution %
Income tax (corporate)	30.30%
Income tax (Non-Corporate)	19.01%
Enterprise taxes (GST, VAT)	37.70%
Other *	12.99%

* Other taxes include Social Security Levy (11.73%), Betting & Gaming Levy (0.4%) and Capital Gains Tax (0.15%)

Source: Author Compiled

The Sri Lankan government reports that merely 2.6% of the workforce, equating to 4.64 million individuals, contribute to PAYE income tax. Approximately 50% of the workforce receives a monthly income below LKR 30,000. As such advocating for voluntary cooperation is of utmost importance.

In the past ten years, the number of registered income taxpayers has varied and recorded only 3.99% from the total population of Sri Lanka for the year 2023 (Final Budget Position Report, 2023). Hence, it is essential to incorporate all eligible individuals into the tax system and assess their contributions to tax revenue.

Research Problem

To identify the unique contribution made by the study within the body of literature review, this section specifically identifies and discusses the critical research gaps that are apparent in the previous research. Despite several measures taken by the Sri Lankan government, tax compliance is still at a very low rate (Inland Revenue Department, 2024), making tax compliance a persistent issue in the country. Accordingly, the persistent low tax compliance seems to be the research problem of this study with its basis in Sri Lanka.

In terms of literature gap, a wide gap might be witnessed in the literature on the research done on voluntary tax compliance with special reference to the situation of developing countries, even though numerous studies have been carried out across the globe concerning the multifaceted-discipline of tax compliance with much emphasis being laid on the strategies of enhancing compliance in the developing countries (Rodrigues, 2020; Saragih and Putra, 2021; Al-Maghrebi *et al.*2022; Gobena, 2023). The insufficiency of research in the field is especially evident in the context of Sri Lanka, where taxation has become increasingly significant (International Monetory Fund, 2023). Moreover, none of the Sri Lankan researchers have identified the personal value system as an independent variable on tax compliance. This paper therefore aims at determining the major determinants of voluntary compliance in the case of individual taxpayer in Sri Lanka. The knowledge of these aspects is essential to developing the effective strategies that would promote trust, equity, and ethical practices and strengthen the voluntary involvement and sustainability in revenue collection in the national tax system.

Literature Review

Compliance with taxes is a complicated behavioral phenomenon due to the economic, psychological, and sociological effects. It is typically described as the proper declaration of taxable income, timely submission of filing, and payment of the tax dues (Saad, 2014 as in Roth *et al*., 1989; Fauziati *et al.*, 2016). One can distinguish between voluntary, trust-based, and morally compelled compliance and the enforced compliance relying on the perceived authority and power of the tax regulators (Muehlbacher *et al.*, 2014; Mas'ud *et al*., 2019). Governments have a leading role in support tax compliance through the transparency, which promotes voluntary compliance (Siahaan, 2013; Monday, 2023). Reliability of tax enforcement authorities makes taxpayers voluntarily cooperate, and an authoritative strategy ensures forced compliance (Batrancea *et al.*, 2019). The conclusions of Batrancea *et al*., (2019), also confirm that the higher the levels of trust in the authority, the higher is the voluntary compliance, and the higher the authority, the higher the enforced compliance. It is imperative to note that tax systems gain a myriad of long term rewards out of voluntary willingness to comply with taxation carried by the conscience and duty to meet the tax payment (Gojali and Tarmidi, 2023). This saves on administration costs where compliance checks and auditing are involved. Authorities can therefore ensure voluntary compliance through a positive image, provision of effective services, dignity towards taxpayers, transparency through legislation, and judicious use of tax revenues.

Power and trust define the relationship between taxpayers and the authorities (Benk S., 2012). Having a high authority level leads to a situation of cops and robbers where enforcement is the way to get compliance. In contrast to that, trust promotes a service-and-client model, according to which authorities are viewed as the mediators of fair and transparent processes. Although both methods result in compliance, the motive differs with voluntary compliance being more sustainable. Open and citizen-based financial reporting is essential to building confidence in the people, particularly in developing nations like Sri Lanka which has low levels of confidence on fiscal institutions. The quality of financial reports does not only explain but justifies government activities which are carried out in accordance with expectations and values of people as well as within the society (Manes-Rossi *et al*., 2019). This is consistent with the legitimacy theory in which people are more willing to pay taxes in such a way that they believe that the public institutions are transparent and accountable (Van Helden and Reichard, 2019). Besides being accessible, financial reporting is also effective when the information presented is based on the perception of quality, relevance, and reliability. The definition of better financial reporting cannot be imposed by standards only, it should include social norms, political mechanisms, and the growing public expectations (Sunder, 2016). Individuals would be more inclined to pay general taxes when they trust governmental institutions, especially when tax attitudes depend on the effectiveness of the state. The transparent and open government concerning its activities and decision-making process enhances trust and civic responsibility among the citizens (Ríos *et al*., 2024). This in turn fosters stronger civic cooperation and paying of taxes.

As Sharma and Kaur, (2024) argue, the public-value accounting also increases the level of accountability and trust because it makes sure that the activities of the government are in line with the expectation of the citizens. However, the challenge of corruption is still a major hurdle that destroys this trust. Based on this, Lira *et al*., (2024) state that the introduction of such international standards as IPSAS can minimize corruption by making public-sector accounting more consistent, auditable, and transparent. Countries should foster institutional trust with openness and development of a shared value to enhance voluntary adherence to taxation and revive trust in the taxation system.

Another idea that scholars have proposed in order to enhance transparency is the cooperation of government institutions, which will be postulated to provide increased coordination, trust and the effective transference of shared resources vital in efficient administration of taxes. According to Frid *et al*., (2024), joint initiatives that transcend the formal contractual arrangements will promote strong problem-solving mechanisms and contribute to the provision of high quality public services, hence a positive impact on the perceptions of taxpayers and their willingness to comply with it on a voluntary basis. The recognition of these dynamics supports the necessity to develop strong inter-organizational collaborations between the governmental entities to facilitate voluntary tax compliance in Sri Lanka.

Additionally, Al-Maghrebi *et al*., (2022) state that there are two main methods of determining the determinants that can affect the capacity of a taxpayer to meet his or her tax liability, and these are the enforcement approach and the psychological approach. The enforcement strategy bases its criteria on the tax authorities of jurisdiction, including the variables of tax service provision, governmental trust, audit intensity, tax rates, and penalties. The psychological approach, on the other hand, finds its determinants within the values, norms that are a part of society and structure of the society, such as the beliefs and even the practices, and internal protocols of the taxpayer. Generally speaking, theories could be classified into two major categories, those which are based on economics and focus on the incentive structures, and those ones which are based on psychology and focus on the attitudinal determinants. Economic compliance theories assume that taxpayers play an audit lottery, i.e., they calculate the financial cost of the possible compliance choice, including the strategic evasion of taxes. Taxpayers estimate the probability of being caught and the resulting repercussions and finally choose the option that offers them the best after-tax payoff based on specific risk aversion. Conversely, the psychological approach argues that moral and ethical issues have a significant role in determining the behavior of the taxpayers. As a result, the taxpayer can be compliant even in cases where there is minimal likelihood that he/she is going to be audited. Notably, enforcement authorities should be aware of the processes that make people respond with voluntary adherence to the rules or policies because in this way the environment will be created motivating adherence and honesty through establishing trustful relationships and performing effective service delivery and clear policies.

The identified themes and the variables in this review form the theoretical and empirical background of the upcoming conceptual model and depicts an intensive correspondence of previous studies with the model construction.

Research Methodology

This research followed a qualitative approach in an attempt to understand what drives voluntary tax compliance among individual taxpayers in Sri Lanka. The main purpose was to build a conceptual framework through synthesis of knowledge that was obtained in the empirical literature and theoretical constructs. The research is limited to individual taxpayers who are in Sri Lanka. The individual taxpayer serves as the unit of analysis. This study is conceptual and exploratory in nature; therefore, no primary data was collected, and no sampling techniques were employed. This study emphasizes theory development and literature synthesis to establish a foundation for future empirical research.

Data Collection

The research employed secondary data obtained from two main sources:

i. Empirical Research Literature: A comprehensive review of 642 peer-reviewed articles on tax compliance was conducted to identify recurring themes, emerging areas, and research gaps which were published within 2015 to 2025, sourced from four prominent academic databases namely lens, emerald, scopus and google scholar in voluntary tax compliance. The titles and the abstracts of the papers were thoroughly reviewed to ensure that their relevance and the correspondence to the aim of the research. Having examined them thoroughly, it became possible to conclude that 307 papers are relevant enough to be evaluated further. In order to improve the quality of the selection, there was a more thorough evaluation made, and only 73 papers were included in the final selection.

ii. Theoretical Foundations: Critical examination of slippery slope framework, tax fairness theory, theory of planned behavior, and economic deterrence theory also facilitated the derivation of the conceptual understanding and variables that are relevant to voluntary tax compliance.

The literature used in the study included grey literature in the form of policy reports and government publications which proved to supplement the existing knowledge of current practice and perceptions towards tax compliance in the Sri Lankan context, in addition to the previously mentioned secondary data sources. Such multisource will provide detailed description of both scholarly knowledge and actual applications, which will help to undertake a full spectrum analysis of the determinants of taxpayers' behavior. Combination of different data types enhances the credibility of the bibliometric and thematic analyses thus creating a strong base to reveal gaps in the research and suggest policy level changes.

Bibliometrics Analysis

VOSviewer software is used to perform bibliometric mapping and thus help to exploring the structure of the existing literature systematically. Keywords that were present in at least three documents were used to create network and density visualisation. This process revealed clearly established clusters, which were trust, fairness, and deterrence and poorly studied, which included governance, e-government, and cultural norms that steered the research gaps identification process.

Another significant contribution that was brought out in the bibliometric mapping is the identification of great authors and institutions who have had a major impact on research on tax compliance. The discovery of powerful researchers and their connections can provide useful information about developing and perfecting the ideas in this sphere. Trend analysis of publication year illustrates that lately there has been a growing focus on the digital and technological aspects of tax administration and this indicates a change in the focus of research in tandem with global changes in technological developments. This time perspective backgrounds the changing environment of the research of compliance with tax and preconditions the further investigations into under investigated spheres of the research like governance and technology.

Analysis of Theoretical Constructs

A qualitative content analysis was performed to interrogate the basic propositions of chosen theories and to assess the variables, which affect the taxpayer behavior. This interpretive process helped to divide the variables into three major categories namely:

(i) tax system related factors

(ii) government related factors and

(iii) personal values factors

The review emphasised the relevance of contextual applicability to Sri Lanka especially where the role of personal values that had not been assessed seriously before. Based on this, a systematic review was conducted within the tax compliance theories. The analysis of the literature through reading and its classification has shown the fundamental ideas of each theory. The content analysis on qualitative level translated the assumptions and variables of the frameworks into recognisable themes and domain of concepts categorised. The theories have been discussed in terms of their similarities and differences, which helped in identifying overlapping and complementing ideas and gaps that helped in the formation of an integrated conceptual framework.

Development of a Conceptual Framework

Bibliometric mapping and content analysis of theoretical constructs were used to construct the conceptual framework. Themes and variables discovered during the bibliometric analysis were grouped into clusters that reflected areas of major research. At the same time, the clusters were correlated with the variables based on the literature research of theoretical models, and the idea is that all items were grounded on the empirical and conceptual grounds. This was done through the synthesis of information to come up with an informative model which indicates the multifariousness of voluntary tax compliance behavior. The conversations between scientists perfected the relationship between variables and made the structure of the framework more obvious to achieve the maximum representation of the influencing factors in a concise manner. It took into account the contextual applicability of the framework to the situation in Sri Lanka by bringing in the local socio economic and cultural aspects of the situation and by demonstrating how the system-related, government-related, and personal value-related aspects of taxpayer behavior are considered.

Analysis

The research employed VOSviewer in determining the keywords in the literature dealing with tax compliance. For that 642 articles were taken into consideration in the analysis with no less than 3 instances of a keyword. The network visualization represents the main variables that were identified during a thorough examination of tax compliance literature, focusing on the interrelationship between variables such as enforcement, trust, fairness, governance, social norms, and corporate responsibility. Accordingly, the conceptual framework categorizes the primary influences on voluntary tax compliance into three categories: system-related, government-related, and personal value-related. Together these diagrams emphasize the complex nature of taxpayer behavior and the various factors influencing compliance decisions. Figure 1 below presents the network diagram of identified variables in literature. This could be supported as the network visualization of literature on tax compliance reveals that the most intersecting and regularly discussed themes are taxpayer compliance/enforcement, trust, fairness, and tax morale. Core areas which are more prominent and central in the present research implies that those themes form the fundamental structure of explaining taxpayer behavior focusing on the behavioral as well as the deterrence approach. On the other hand, the less connected institutions include areas like e-government, corporate governance, transparency, and access to information. These are more or less new or underexplored fields, and it may be pursued in the future. The visualization emphasizes the fact that the classic themes of trust and fairness are well-developed, and the new spheres of digital governance and technology are in the development and have a significant potential to facilitate the sphere.

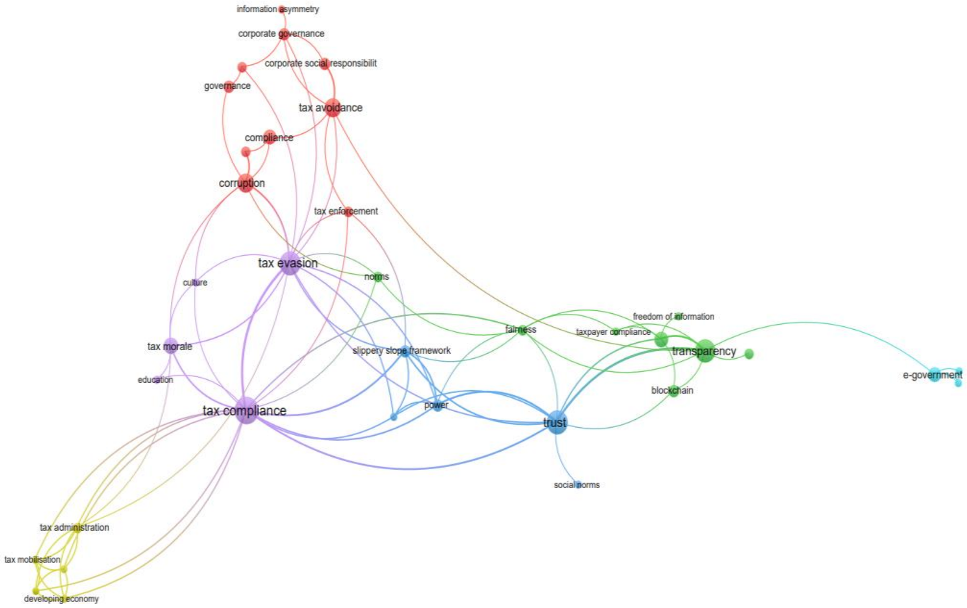

Figure 01: Network visualization of variables identified in literature

Based on the above analysis, it was seen that six clusters were identified to include Tax Compliance and Enforcement; Trust; Morale and Fairness; Governance and Technology; Culture and Social Norms, Corporate responsibilities and Development and Education. These clusters are a reflection of thematic concentration in the tax compliance research as indicated by Table 2 below.

Table 02 - Thematic concentrations in tax compliance research

Cluster	**Variables**
Cluster 1: Tax Compliance & Enforcement	i. Taxpayer compliance ii. Tax enforcement iii. Tax administration iv. Slippery slope framework v. Power
Cluster 2: Trust, Morale & Fairness	i. Trust ii. Fairness iii. Tax morale iv. Tax evasion v. Tax avoidance vi. Corruption
Cluster 3: Governance & Technology	i. E-government ii. Governance iii. Transparency iv. Freedom of information

	v. Blockchain
Cluster 4: Culture & Social Norms	i. Culture ii. Norms iii. Social norms
Cluster 5: Corporate Responsibility	i. Corporate social responsibility ii. Corporate governance
Cluster 6: Development & Education	i. Developing economy ii. Education iii. Tax mobilization iv. Information asymmetry

Source: Author Compiled

The density map below in Figure 2 underlines the frequency and relevance of the concepts. Warmer colors such as yellow or red show great research density, which implies keywords that are more frequently discussed in literature while less studied in literature are the remaining ones.

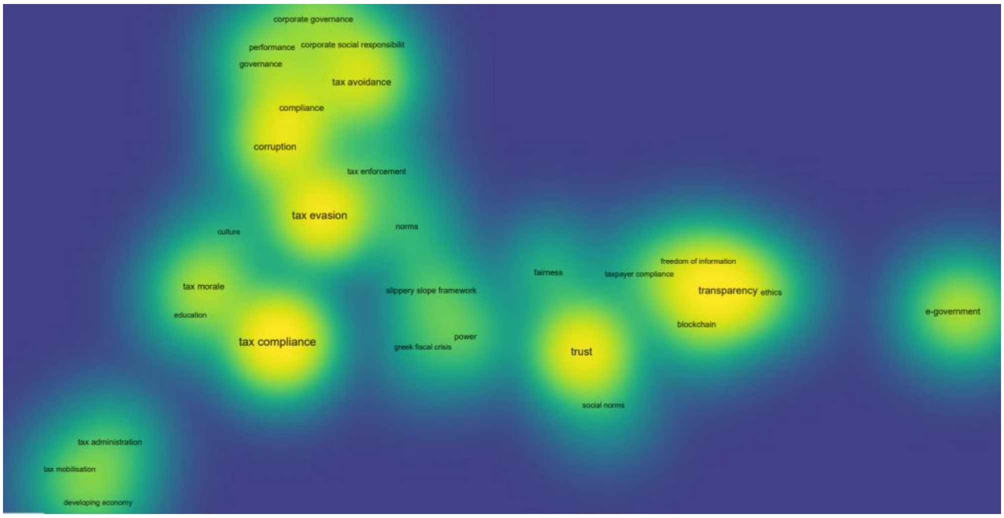

Figure 02: Density Visualization of the keywords identified in literature

As revealed by density map, the literature related to the subject of tax compliance is largely concentrated around the few basic themes which are taxpayer compliance, trust, fairness, and tax morale. The words appear in densely populated places, which implies that they happen to be studied and the focus of intellectual discourse. This implies that there is a well-established and mature body of research that is aimed at trying to comprehend the behavior of taxpayers through behavioral and deterrent-based lenses. Conversely, the low-density areas such as e-government, corporate governance, freedom of information, and tax enforcement places imply that they are newly developed or underdeveloped areas in the field. Despite their tremendous potential in informing future tax policy and tax compliance strategies, particularly through digital transformation and transparency, they are not academic literature at the moment. Nevertheless, there are advantages and concerns over digital changes. According to Volodina and Grossi, (2024), digitization has the potential to make public sector much more effective by providing easier access to information, automation, and enhancing compliance and transparency but it also raises issues on how to handle large amount of data, data safety, data privacy and how human controls will not be eroded. Thus, one should comprehend the need to strategic plan and human centered guide the digitalization of tax authorities to get the maximum out of the digital transformation without undermining integrity and public trust. Concepts such as social norms, culture, education and developing economies appear with a light density and there is a growing realization of the situational and socioeconomic factors affecting tax compliance. This density analysis suggests therefore that although the literature is not so established in the multidisciplinary and technologically inclined fields, the literature is however rich in the basic behavioral and institutional fields signaling the future research opportunities to fill the gaps and to expand the scope of research.

The next section will elaborate on the relevant theories affecting voluntary tax compliance of individual taxpayers.

Slippery Slope Framework

The slippery slope model is a concept in the tax compliance theory that describes the process through which the relations between taxpayers and tax authorities may affect the level of voluntary compliance. It assumes that compliance with taxes does not only take place in cases of enforcement and threat of punishment, but it also improves when there exists the provision of trust between tax authorities and taxpayers. This paradigm is made of two main facets namely the element of trust and power. According to researchers, in cases where the level of trust that individuals have on tax authorities is poor, they tend to become more inclined in an attempt to maximize their individual outcomes through evasion of taxes reducing compliance (Kirchler *et al*., 2008; Ali and Ahmad, 2014).

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is a psychological framework that explains how individuals' intends to perform a behavior are influenced by three main factors: attitude, subjective norms, and perceived behavioral control (Benk *et al*., 2011; Taing and Chang, 2020). In the tax compliance context, attitude is connected with tax morale, which refers to the "*intrinsic motivation to pay taxes arising from the moral obligation to pay taxes as a contribution to society*" (Cummings *et al*., 2009, p.4). A subjective norm is "the perceived social pressure to perform or not to perform the behavior"(Ajzen, 1991, p.188). Social pressure, in the tax compliance context, relates to the degree of fairness in the tax system and the degree of taxpayer trust in the government (Taing and Chang, 2020). Perceived behavioral control denotes "the perceived ease or difficulty of performing the behavior and it is assumed to reflect past experience as well as anticipated impediments and obstacle" (Ajzen, 1991, p.188). In the tax compliance context, the power of authority, tax complexity, tax information, and tax awareness might be constraints to control taxpayer behavior (Taing and Chang, 2020).

Tax Fairness Theory

The four-dimensional framework proposed by Colquitt, (2001), is considered as conceptually sophisticated and a model of organizational fairness (Farrar *et al*., 2013, 2020). The theoretical framework includes distributive justice, procedural fairness, informational fairness, and interpersonal fairness. Farrar *et al.*, (2020) suggest that a 'one size fits all' understanding of fairness may be inaccurate. Fairness constructs should incorporate the peculiar factors. Moreover, primary focus of the early research on tax equality was perceptions of tax system fairness. These views represented a sense of justice and were based on thorough assessments of general equality. But this broad view of tax fairness fails to take into account an important aspect, which are the particular standards that individuals use to calculate their fair share of the tax. Prior research has not sufficiently investigated the underlying mechanisms through which taxpayers develop judgments on equality in taxation as these benchmarks were not defined or articulated. The many aspects of perceived tax fairness cannot be adequately understood or addressed due to this lack of understanding (Mason and Calvin, 1978; Etzioni, 1986).

Economic Deterrence Theory

In its early stages, this idea was founded on the economics of crime framework. The purpose of this theory is to investigate the effect that threats of punishment or sanctions have on the behavior that is undesirable or illegal (Abba *et al*., 2020). Kirchler *et al*., (2014) stated that the anticipated value of non-compliance predominantly depends on the probability of audits and the amount of fines. According to the argument put forth by Allingham and Sandmo, (1972), a rise in the likelihood of detection will eventually result in a bigger amount of revenue being disclosed. Moreover, the deterrence theory proposes that taxpayers comply with their tax responsibilities in order to avoid legal repercussions such as penalties (Doran, 2009), while a greater tax penalty rate was found to have a positive correlation with tax non-compliance (Balassone and Jones, 1998; Savitri and Musfialdy, 2016). However, regulation and punishment may yield unexpected consequences; hence, psychological factors including attitudes toward taxation, social norms, and perceived equity are getting heightened consideration (Kirchler *et al*., 2014).

In conclusion, the integration of the Slippery Slope Framework, Theory of Planned Behavior, Tax Fairness Theory, and Economic Deterrence Theory offers a thorough understanding of tax compliance. These theories emphasize the significance of trust, perceived justice, personal attitudes, and enforcement mechanisms, providing valuable insights for the formulation of effective policies that encourage voluntary and ethical taxpayer behavior. However, the table 3 below summarizes and compares the key variables covered under each theory discussed above.

Table 03 - Summary of underlying theories

Theory	**Scope**	**Key variables**	**Weaknesses/ Missing variables**
Slippery Slope Framework	Explains how the interaction between tax authorities and taxpayers	1. Trust	1.Taxpayer attitudes

	can impact the degree of voluntary compliance.	2. Power	**2. Personal values** 3. Fairness concepts (distributive, procedural, informational, interpersonal) 4. Compliance cost
Theory of Planned Behavior	Psychological framework that explains how individuals' intentions to perform a behavior are influenced.	1. Attitudes 2. Subjective norms (trust and fairness of the tax system) 3. Perceived behavioral control (power of authority, tax complexity, tax information, and tax awareness)	**1. Personal values** 2. Interpersonal fairness 3. Compliance cost
Tax Fairness Theory	A fair tax system promotes compliance by ensuring distributive justice (equitable tax burdens based on ability to pay), procedural fairness (transparent and consistent tax administration), informational fairness (clear communication of tax policies and obligations), and interpersonal fairness (respectful and unbiased treatment of taxpayers by authorities).	1. Distributive justice 2. Procedural fairness 3. Informational fairness 4. Interpersonal fairness	1.Taxpayer attitudes **2. Personal values** 3. Trust and power 4. Compliance cost

Economic Deterrence theory	This investigates the effect that threats of punishment or sanctions have on the behavior that is undesirable or illegal.	1. Detection probability 2. Penalties (Compliance cost) 3. Tax rates	1.Taxpayer attitudes **2. Personal values** 3. Trust 4. Fairness of the tax system

Source: Author Compiled

Findings and Discussion

Based on the thematic analysis conducted and the theories discussed above, the author developed the framework to explain the factors affecting voluntary tax compliance of individual taxpayers in Sri Lanka. After carefully analyzing the results acquired, the variables are broadly categorized into three main classes as tax system related, government related and personal value related. In order to make the variables more coherent, the section clearly states how the themes, variables, and theoretical insights outlined in the literature review are connected to the elements in the actual conceptual model and make a clear and coherent relation between the results of prior scholars/ theoretical frameworks and the framework of the actual conceptual model.

The factors that pertain to tax systems are important in a nation such as Sri Lanka since they are the pillars that the whole tax system is based on. This means that where these principles, especially fairness, certainty, convenience and efficiency are weak or not applied properly, taxpayers will think the system is heavy and unfair which will make them less willing to comply voluntarily. Riyath, (2025) mentions that professionals find the high tax burden to be inequitable and seriously disrupts their financial planning and personal wellbeing. This frustration is compounded by a sense that they are unfairly targeted and a deep distrust of the government's use of tax revenue. In support of this, the Sri Lankan Bureau of Foreign Employment (SLBFE) reports that 144000 Sri Lankans left the country for foreign employment in the first half of 2025. It is then important to reinforce these pillars in order to have a tax environment that citizens can comprehend, believe and operate in with confidence. Such loss of talent has long term implications for national development and economic productivity. Finally, such dynamics generate a sectoral imbalance in the economy.

When it comes to government-related factors they play a very significant role as they represent the performance and reliability of the law-enforcing authorities that oversee administering and collecting taxes. In Sri Lanka where issues of administrative inefficiency, lack of consistent changes in policies and lack of transparency (Moramudali, 2021; International Monetary Fund Washington, 2023), have historically held the public in low regard, the behavior and the capacity of the tax authorities has a direct impact on the collaboration of the taxpayers.

Whenever enforcers are professional, fair, and accountable, it fosters confidence in people, and this may lead to more people voluntarily complying (Oueghlissi and Derbali, 2023).

The factors of personal values are also important as they reflect human and cultural aspects, which influence the decisions of taxpayers (Bašić and Verrina, 2024). Since the society in which individuals live is socially interconnected and culturally sensitive as the case of Sri Lanka, the ethical beliefs of individuals, societal norms, personal sense of responsibility and moral attitudes have a significant influence on their compliance behavior. These are the human elements in which taxpayers will consider the payment of taxes as a duty or a worthwhile input to the growth of the nation. Accordingly, these three dimensions, namely principles of tax systems, government authority behavior as well as individual values interact to give the overall picture of voluntary tax compliance in Sri Lanka. This conceptual model is depicted in figure 3 below.

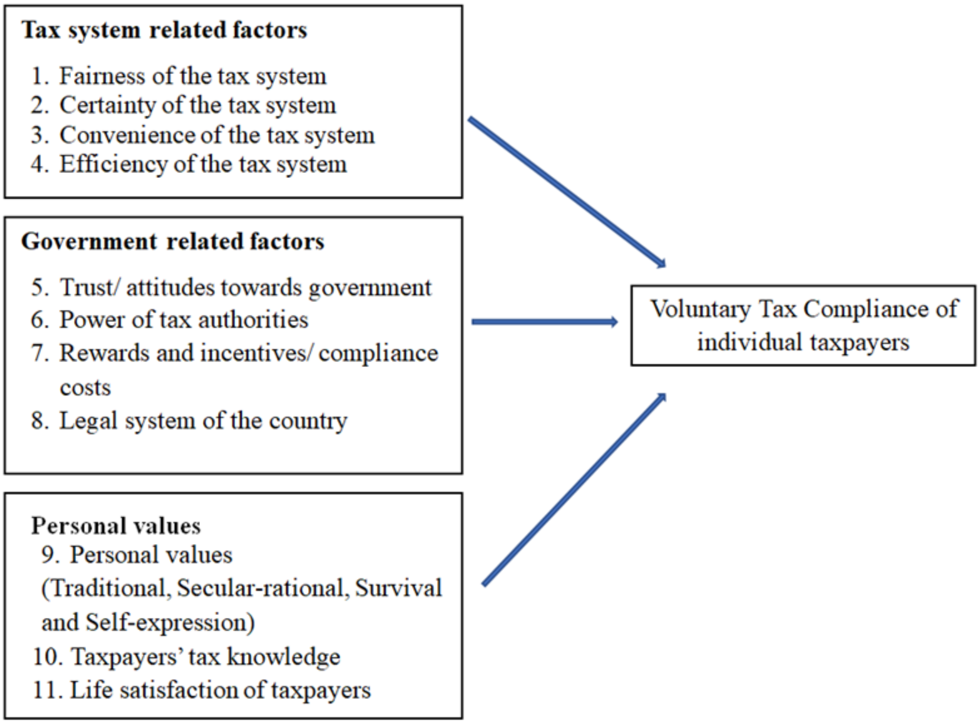

Figure 03: Conceptual Framework

Source: Author compiled

The literature largely underscore the significance of taking into account individuals' attitudes and intentions regarding tax compliance, in addition to mere economic factors (Hofmann *et al*., 2008; Cahyonowati *et al*., 2023; Fjeldstad and Sjursen, 2023; Bašić and Verrina, 2024). The effectiveness of heightened audits and penalties as a strategy for addressing non-compliance is contingent upon an analysis of the underlying factors that influence taxpayer behavior regarding compliance or non-compliance. In a general sense, one can categorize theories into two primary classes: those grounded in economics, which focus on the role of incentives, and those rooted in psychology, which highlight the significance of attitudes.

The research by Bobek *et al*., (2007) investigated the varying effects of personal and societal norms, demonstrating that personal norms had an even greater impact on compliance intentions than social norms. In a subsequent study, Bobek *et al*., (2013) discovered that personal norms exert a significant direct influence on compliance, whereas social norms, both injunctive and descriptive, demonstrated only an indirect effect by shaping personal norms. Moreover, Wenzel, (2004) in his study of the interactive relationship existing between personal and social norms argued that the former are internalized forms of social norms, which means that social norms are not as influential in determining compliance, when personal norms are taken into consideration.

Existing evidence on the factors to have determined the tax morale shows that those who observe religious principles are more likely to show the preference of religious people towards tax compliance (Leonardo, 2011; Subramaniam, 2020). There are more chances of the taxpayers who do not associate themselves with any religion being involved with tax misconduct. Also, those people who promote democratic ideals exhibit higher rates of compliance with the taxation requirements (Leonardo, 2011), because more senior people are more likely to be characterized by an increased degree of investment in society, making the aversion of taxes more serious and risky. He assumes that the difference in tax morale between young and old people is not explained in terms of age, but rather is based on the loyalty towards different values. The values preferences are reflective of the environmental conditions that the person went through during the formative years. People that had experienced the political turmoil of the 1920s and 1930s, the great depression, and WWII in their tender ages are bound to have viewed and promoted material values especially the ones that are a source of economic security and wellbeing. The citizens will comply with authority depending on the way their material expectations are met. This tax compliance or Tax Morale that has been found to be more so among older people could be seen as a deference to authority in the form of a compensatory measure to the benefit that they are getting by governmental institutions. According to Young *et al.*, (2016), there is a significant correlation between an individual's tax compliance and their ethical values. The underlying principle is that ethical factors strongly impact taxpayer compliance (Doyle *et al*., 2022). Thus, tax authorities should use taxpayers' ethics and social conventions to increase tax compliance. Kiow *et al*., (2017) add that taxpayers' tax compliance behavior is heavily influenced by their ethical judgments, which are shaped by public governance and transparency. An individual’s perception on ethics significantly influences the accuracy in reporting their income. Moreover, the perception of ethics varies among individuals, influenced by alterations in their environments and their experiences during interactions with governmental entities. Thus, tax authorities should use taxpayers' ethics and social conventions to increase tax compliance.

The previous findings largely underscore the significance of taking into account individuals’ attitudes and intentions regarding tax compliance, in addition to mere economic factors (Hofmann *et al*., 2008; Cahyonowati *et al*., 2023; Fjeldstad and Sjursen, 2023; Bašić and Verrina, 2024). In view of above, only a handful of researchers have explored how life satisfaction of taxpayers affects to voluntary compliance (Enachescu *et al.*, 2019, 2021; Esaiasson *et al*., 2020; Fochmann *et al.*, 2021; Nadirov *et al.*, 2021; Ciziceno and Pizzuto, 2022). The concept “life satisfaction” is identified as the individuals' levels of happiness, and identified as an essential variable in determining tax compliance (Nadirov *et al.*, 2021). Ciziceno and Pizzuto, (2022) examined the interaction between the tax morale and life satisfaction of people. The findings revealed that increased levels of confidence in government have a positive impact on life satisfaction, which subsequently increases the morale towards tax. In addition, the researchers demonstrated that citizens of collectivistic cultures that emphasize group values and respect for social norms, have a more distinct positive correlation between life happiness and tax morale than their individual colleagues. The authors also encouraged to adopt strong anti-corruption policy in order to empower individuals to understand how the taxes are used together with policy interventions to boost their tax morale by ensuring that there is more transparency and accountability in government activities. One such study conducted by Fochmann *et al.*, (2021) regarding the impact of emotions on tax compliance established that both shame and guilt were linked with tax evasion and strongly with compliance. The findings revealed that the emotional setting has a substantial influence on the behavior of taxpayers hence implying that human emotions and life satisfaction affect tax compliance decisions and tax morale differently.

Conclusion

This paper was written as a detailed analysis on the determinants of voluntary tax compliance in Sri Lanka which is a developing nation in which taxation plays a vital role in financing government services and infrastructures. The results expose that tax compliance is a multifaceted issue subject to the enforcement efforts, beliefs about justice, confidence on tax enforcers along with a set individual and societal principles. The findings, therefore, have a great implication on policymakers, tax administration, and scholars who may want to foster a sustainable and voluntary culture of taxation. The paper points out that traditional forms of deterrence which focus on the likelihood of audit, enactment of penalties and legal sanctions are not sufficient in promoting long-term compliance. Although the enforcement mechanisms are significant and help achieve the immediate compliance, over time, their effectiveness will decrease unless these mechanisms are complemented with the strategies that would promote the sense of justice and trust in society. An important element to achieve voluntary compliance is trust where taxpayers’ compliance is more likely to be achieved when they feel that the tax system is fair, transparent and unbiased. The ability to adhere is also usually driven by social responsibility and moral duty and not by the fear of punishment in case of failure to comply.

The paper also highlights the major role played by personal values specifically ethics, social responsibility and perceptions of justice in the construction of tax payers compliance responses. These are intrinsic motivators which influence behavior in their own right. This observation means that encouraging civic responsibility culture and moral accountability may improve compliance. Educational activities such as promoting the social benefits of charging taxes and teaching the moral principles in the society will promote the values of individuals. These programs are aimed at instilling a sense of collective responsibility, highlighting the payment of taxes as a social responsibility that is based on a moral obligation.

Recent publications also point to the opportunities of digital transformation and e-government projects in improving tax compliance. Administrative barriers and information asymmetry, which contributes to distrust and non-compliance, can significantly decrease with the adoption of technology, such as e-filing systems, use of blockchain and other tools of digital transparency. According to the density map and bibliometric analysis developed by the authors, the question of innovative governance technologies is relatively unexplored, thus further research and policy actions should focus more on digital tools to enhance transparency and minimize corruption and provide the taxpayers with the possibility to obtain the necessary information in real-time on an accessible basis.

Trust building interventions can play an important role in countries like Sri Lanka where efficient administration and perceptions of corruption are some of the barriers to voluntary tax paying. The analysis suggests that cultural norms and social expectations have an important influence on the taxpayer behavior. The historical, cultural, and socio-economic influences have an effect in terms of how factors relate to taxation changes according to society across regions and communities. Social norms that can support compliance with taxes can be promoted through community based programs that involve local political leaders and respected individuals in the community. Furthermore, the paper also finds that the skillful design of a tax policy requires a balanced method that combines enforcing with trust and moral participation. Policymakers ought to be cautious with over use of extreme punishment since these measures will likely generate opposition and undermine the implementation of compliance measures in the long term. A progressive change to traditional strategies, like the improvement of the transparency, civic education, and the approach to taxes as an obligation to communal development, can result in an effective tax culture based on self-voluntary adherence. This will meet with the greater social goal of trying to foster an atmosphere in which taxpayers see something as obligatory instead of being a legal necessity.

These recommendations will have a number of strategic actions to implement. First, relationships with taxpayers may be improved by increasing the capacity of tax administration such as training tax officials on ethical conduct, customer care, as well as the culturally sensitive communication. Second, the development of digital infrastructure to provide a perfect and transparent tax system may boost confidence, especially among younger populations that do not disapprove of technological advancements. Thirdly, a participatory nature may be promoted by ensuring stakeholder participation via public consultations and community outreaches whereby the taxpayers feel that their voices are heard and appreciated. Fourthly, the values of people and the society can be molded by integrating the educational programs that focused on the importance of taxation on the welfare of the people and economic development. In trying to project into the future, the findings could be built upon by carrying out the empirical studies to quantify the impact of trust building measures and cultural interventions on tax compliance. The longitudinal research would be able to examine how the practices of governance and digital initiatives influence compliance in the long-term, generating evidence based information on strategic progress. In addition, the comparative research in a range of different socio-economic and cultural contexts can promote comprehension of the role of local norms, values, and institutional variables in influencing taxpayer behavior.

To summarize, facilitating sustainable and voluntary tax system in Sri Lanka is a holistic strategy which requires incorporating enforcement, transparency, trust building, ethical interaction and technological innovation. Based on a thorough knowledge and application of the societal values, this holistic approach can change the way the taxes are paid and improve the general well-being in a morally right and financially sustainable way.

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