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**IMPLEMENTATION OF TAXPAYER EDUCATION IN KENYA**

**BY**

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**GT12/0000119**

**A RESEARCH PROJECT SUBMITTED IN PARTIAL FULFILMENT OF THE  
REQUIREMENTS FOR THE AWARD OF A POST GRADUATE DIPLOMA IN TAX  
ADMINSTRATION AT THE KENYA SCHOOL OF REVENUE ADMINISTRATION  
(KESRA)**

**APRIL 2016**

### Declaration

I hereby declare that the work in this project is own has not been presented or accepted for any degree and is not concurrently submitted for award of other degree or certification in any institution of higher learning.

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### Declaration by the Supervisors

This research project has been submitted for examination with our approval as University supervisors.

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DR. MARTIN MATI	_____	_____
MS. PAULINE MWANGI	_____	_____



### Dedication

This project is dedicated to all KRA officers in who have fully dedicated their lives in organizing and implementing taxpayer education programmes in Kenya.

### **Acknowledgement**

I first take this opportunity to thank the Almighty Father for the gift of life and for extending His mercies on us enabling us to work smoothly with a peace of mind, protection and good healthy. I are also greatly thankful and highly appreciative to the efforts made by supervisors, Mati and Pauline, for guiding us and instill knowledge and confidence in us, which played a vital role in the completion of this project. Lastly, I thank the KESRA management for availing necessary facilities and resources that contributed to our timely completion of this project.

### **Abstract**

Tax revenue forms an important source of government financing in Kenya and other developing countries. However, tax mobilization in Kenya has been coupled with a number of hiccups, particularly on tax compliance. In an attempt to address this challenge, KRA has embarked on the implementation of taxpayer programme. Since its initiation, however, it has not clearly been established if taxpayer education contributes to increased tax compliance. This study sought to review the implementation of taxpayer education programme in Kenya, a case study of Nairobi County. The study employed both qualitative and quantitative research designs. The target population was, of both, all taxpayers in Nairobi County and KRA officers involved in the implementation of the taxpayer education programme. The sample size comprised of 30 tax officers and 420 taxpayers. The selection of the sample followed probability-sampling techniques. This study used both primary and secondary data. The primary data was collected using questionnaires. Data analysis was done using SPSS 22.0 and Microsoft Office Excel 2010, and was presented in form of frequency tables, bar charts and pie charts. With a response rate of 100% in both cases, the findings revealed a high level of accessibility to taxpayer education programme in 2015, and a better quality of programme implementation. The results of this study were consistent with previous studies that taxpayer education programme has a positive effect on tax compliance. Further, the study reveals inadequate resources, insufficient time, lack of adequate staff, low levels of awareness about the programme, low staff morale and inaccessibility of taxpayers as the key obstacles in the implementation of taxpayer education programme in Kenya.

*Key terms: KRA, tax compliance, taxpayer education programme, Nairobi County, taxpayers, tax officers*

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### List of Acronyms

EON	East of Nairobi
KRA	Kenya Revenue Authority
LTO	Large Taxpayers Office
MTO	Medium Tax Office
NON	North of Nairobi
NOVAD	Norwegian Agency for Development Cooperation
PAYE	Pay As You Earn
SON	South of Nairobi
SPSS	Statistical Package for Social Sciences
TEU	Taxpayer Education Unit
VAT	Value Added Tax
WON	West of Nairobi



## CHAPTER ONE

### INTRODUCTION

#### 1.1 Introduction

This chapter provides a close overview of the background of the study, statement of the problem, objectives of the study, research questions, scope of the study and significance of the study of the implementation of taxpayer education programme in Kenya.

#### 1.2 Background of the problem

Many developing countries are at a critical stage on the path towards sustainable development to relieve poverty, reduce inequalities, deliver public services and build infrastructure for inclusive growth. In this new environment, governments are striving more than ever to mobilize greater tax revenue domestically. In an effort to do this, most countries are increasingly reaching out to inform and engage today and future taxpayers (Oyugi, 2008). The goal is to foster an overall culture of tax compliance based on rights and responsibilities, in which citizens see paying taxes as an integral aspect of their relationship with the government (Fieldstad & Heggstand, 2012).

Taxpayer education is defined to include efforts to show how to pay taxes, to explain why taxes should be paid, and to empower citizens to engage in discussions on the use of tax revenue (Margret, 2011). This taxpayer education is a tool designed to enable taxpayers to understand tax laws and procedures. It involves training of the special units within the revenue departments for providing education, counseling and support to the taxpayers through different media, which include newspapers, television, radio programs, websites, seminars and front help desk to disseminate key information to the taxpayers. Taxpayer education program is one of the strategies of improving service delivery to the taxpayers. Improving service delivery is crucial in enhancing voluntary tax compliance. Lack of voluntary tax compliance compels revenue authorities to use costly and coercive methods for tax enforcement (Muriithi and Moyi, 2003).

Today, an increasing number of governments and their tax administration are prompted to seek to address the many challenges that currently trend in their systems-such as tax evasion and large informal sector-through taxpayer education (Oyugi, 2008). Taxpayer education in many countries has been incorporated using a number of ways including use of a range of themes such

as ‘raising awareness and making life easier’, ‘tackling the informal sector’, and ‘reaching the next generation’, among others.

Taxpayer education has been an interesting subject in the recent past. Kenya, through KRA, has recognized the need to educate both the existing and potential taxpayers. In 2005, KRA established a special unit for taxpayer education: TEU, which is one of the four core units within the LTO service chain. The major tax messages are communicated using national television, local vernacular stations, national and regional newspapers, mobile tax services (mobile clinics), school outreach programmes, seminar and workshops, and extensive use of booklets and pamphlets (Machogu & Amayi, 2013).

### **1.3 Statement of the problem**

To date, the incidence of tax non-compliance remains a grim concern to the majority of tax administrators across the globe. Non-compliance to tax not only poses a stern threat to voluntary and effective tax compliance but also has a negative effect on resource mobilization in an economy. Studies have equally demonstrated that tax noncompliance has undermined the degree of tax administration infrastructure, particularly in developing countries (Chebusit et al., 2014). It has been established that low levels of tax compliance creates a narrow and inequitable tax base, which inhibits effective tax administration.

Muriithi and Moyi (2003) ranked Kenya as one of the countries with the lowest level of tax compliance and futile tax administration systems. Kenya’s tax system is highly dependent on a few tax heads, which has resulted to inadequate tax revenue collection and relentless budget deficits (Menjo & Kotut, 2015). KRA has attempted to address the problem of tax noncompliance through the implementation of taxpayer education program. In spite of this effort, evidence indicates that the level of voluntary compliance among taxpayers in Kenya is still stumpy. For instance, a study by Obese (2013) revealed a low VAT compliance of approximately 55%. This evidence precisely reveals that the implementation of taxpayer education program is, so far, absolutely ineffective and is therefore coupled with a number of challenges that needs immediate attention. The present study has thus, sought to review the implementation of the current taxpayer education program in Kenya in an attempt to boost voluntary compliance among taxpayers.

## **1.4 Research objectives**

### **1.4.1 General objective**

The key aim of this study was to review the implementation of taxpayer education program in Kenya.

### **1.4.2 Specific objectives**

In addition to the general objective, the study attempted:

- i. To assess the level of accessibility of taxpayer education programme in Kenya.
- ii. To ascertain the quality of taxpayer education programme in Kenya.
- iii. To determine the effects of taxpayer education program on tax compliance.
- iv. To examine the key challenges and factors affecting implementation of taxpayer education program in Kenya.

## **1.5 Scope of the study**

This study broadly focused on the implementation of taxpayer education program in Kenya. Key focus was on the progress, benefits, challenges and recommendations on how to improve the program. The study targeted only taxpayers within Nairobi. However, the researcher conducted a comprehensive review of the taxpayer education program since its inception by KRA.

## **1.6 Significance of the study**

Kenya has been characterized by a distressing level of tax noncompliance over the past decade. Despite this statistics, there is still a limited research on tax compliance in Kenya. As such, the present study was initiated largely to fill the research gap on tax compliance by focusing on the implementation of taxpayer education program in Kenya. In addition, no convincing and justifiable conclusions by empirical studies on whether increased taxpayer education had led to improved tax compliance. Present study was, geared towards adding on the existing literature that could form a solid ground for future research. In addition, the findings of this study are meant to aid KRA policy makers and change agents in making appropriate reforms to help improve the effectiveness of the program, achieve optimal allocation of resources, and spur voluntary compliance among taxpayers.

## 1.8 Operational definition of key terms

**Taxpayer:** An individual or a company eligible to pay taxes in Kenya, whether registered or not.

**Tax officer:** In this context, tax officers mean any employee of KRA who has been given the responsibility of administering and implementing taxpayer education programmes in Kenya.

**Kenya Revenue Authority:** An authority developed by acts of parliament with the sole responsibility of collecting tax revenues on behalf of the government of Kenya.

**Tax compliance:** The extent with which taxpayers in Kenya comply or fail to comply with tax the existing laws in Kenya.

**Taxpayer education programme:** A programme implemented by KRA geared towards showing taxpayers how to file returns and pay taxes, justify why taxes should be paid, and invite citizens to participate in productive discussions on the use of tax revenue.

**Nairobi County:** The largest county in Kenya by population with over 4 million people.

## 1.9 Organization of the study

This project comprises of five key chapters. The first chapter provides a comprehensive background that informs the study and forms the basis for the research problem. The chapter equally, underlines the key aspects of the study, which include the statement of the problem, research objectives, research questions, scope of the study, and the significance of the study. Chapter two details the key theories of tax compliance and taxpayer education, and the review of previous studies related to the research topic. Chapter three outlines the methodology that the research intends to employ. These include the research design, target population, sampling procedure, data collection instruments, data analysis and presentation techniques, and the research ethics. The fourth chapter clearly presents the findings of the study, which have been summarized in form of tables and charts. Provided in the last chapter of the project is the summary of the findings, conclusion and recommendations.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.1 Introduction

This chapter provides us with a detailed analysis of the theoretical and empirical literature on the implementation of taxpayer education in Kenya.

#### 2.2 Theoretical literature

Taxpayer education is an integral part of tax administration programmes. This section primarily focuses on the theoretical aspects of taxpayer education programmes, which have informed the current study

##### 2.2.1 Motivation for taxpayer education programmes

The global trend on tax administration now requires tax authorities to administer their tax regimes in a manner that requires and promotes taxpayers to self-assess their liability of tax and then remit the appropriate tax to the government. The self-assessment approach is grounded on two key reasons. First, taxpayers are generally known to possess better information on their income and expenses. Second, it is undoubtedly expensive for the government to assess the return of every taxpayer (Hodges, 2013).

Through the process of self-assessment, tax authorities rely on the system of voluntary compliance. However, self-assessment works best when the majority of taxpayers know their obligations. Besides, the overall level of compliance can be improved if the costs incurred by taxpayers through self-assessment are minimal (Fox & Murray, 2014). As such, one of the vital elements of tax compliance entails helping taxpayers understand their tax obligations as well as facilitating voluntary, inexpensive, accurate, and timely reporting of tax liabilities. Taxpayer education programmes, in this context, plays an important role in maximizing voluntary compliance by since it provides taxpayers with assistance and information they require to meet their tax obligations. With adequate information, taxpayers often comply with relative ease.

##### 2.2.2 Scope and responsibilities of taxpayer education programmes

As tax authorities formulate their organizational structure around various activities and functions, questions usually arise relative to who will be responsible for taxpayer education programmes.

Although each staff within the authority must embrace the idea of providing effective taxpayer education, tax authorities need to establish a dedicated unit primarily responsible for programmes, planning, product design, and coordination of initiatives related to taxpayer education.

Regardless of what the actual function of taxpayer education programme may be, their core responsibilities center on three main activities: registration, taxpayer outreach and call center. The key objective of registration is to assist those taxpayers who believe that their issues can best be handled through face-to-face. The scope of registration includes responding to questions from taxpayers, assisting taxpayers in the preparation of returns, and furnishing tax publications and forms. Taxpayer outreach programmes are geared towards developing and delivering integrated educational products and strategic communications to taxpayers. The scope of taxpayer outreach includes developing and periodically updating publications and forms based on changes in policies, laws and procedures. These are delivered through a variety of channels such as seminars, telephones, TVs, mobile clinics, online services, and face-to-face, among others (Hodges, 2013). In addition, most tax authorities have developed call centers dedicated to address telephone inquiries in order to minimize disruption of normal operational activities.

In most tax authorities in taxpayer education programmes generally consumes approximately 10% of human resources, who has the responsibility of developing comprehensive programmes linked to the overall compliance strategy of tax administrations (Hodges, 2013). Modern taxpayer education programmes are the centered point for offering taxpayer information and education through a number of activities such as interacting with taxpayers and responding to general inquiries, registration of taxpayers, conducting seminars, maintenance and updating of taxpayer registry, provision of tax instructions and returns, and development of educational and informational publications.

### **2.2.3 Development and implementation of taxpayer education programmes**

In the contemporary environment, taxpayers expect the quality of public services that are comparable to those derived from the private sector. To effectively meet the expectations of taxpayers, tax authorities must effectively develop and implement taxpayer education programmes based on the acceptable procedural strategy detailed below.

### **Identifying the target group**

Customer segmentation approach to the delivery of taxpayer education programmes has become increasingly important. Therefore, tax administrators should start by identifying the target groups of taxpayers to whom they want educate. Taxpayers should be segmented or clustered based on their common behaviors such as size and geographical location should be considered (Jacobs, 2013). Besides, tax authorities need to ascertain the priorities of various groups of taxpayers. Considerations should be given to the needs of tax preparers, tax practitioners and other interested parties involved in facilitating tax compliance.

### **Determining what taxpayers want**

One of the principal objectives of taxpayer education programmes is meeting the needs of taxpayers. As such, tax authorities need to understand the root causes of taxpayer programme demands. Tax authorities should determine the taxpayer's demands by simply asking them through surveys, interviews, focus groups and other feedback channels before implementing new procedures and services (Frecknall-Hughes & Kirchler, 2015). In minimizing the burden of taxpayers, there is need to coordinate service provision with other planned activities. Feedbacks from taxpayers should be properly integrated into business-process improvement initiatives.

### **Establishing an appropriate organizational culture**

The tax authorities should establish an organizational culture of taxpayer education (taxpayer-focused mission and vision statements) to communication and clarify the purpose of tax administration, based on the information gathered from taxpayer feedbacks. The vision and mission statements need to be shared and understood by every member of tax administration. Tax authorities should constantly reflect on the goals, visions and the way education programmes are delivered to taxpayers (Hodges, 2013).

### **Implementing the strategic programme concept for external stakeholders**

At this step, tax administrators should implement a strategic programme concept that focuses on how external stakeholders conduct their tax administration designs and delivery of programmes or services to taxpayers. Here, tax administrators tend to focus on the needs of stakeholders or taxpayers rather than organizational priorities. By utilizing stakeholder or taxpayer's feedback,

the tax authorities should develop a wide range of programme options (channels) for interacting with them. Continuous taxpayer feedback loop need to be provided for integrating taxpayer complaints and comments into the planning process (Feldman et al., 2013). Moreover, it is crucial to regularly measure the taxpayers' satisfaction with the programmes for continuous improvement purpose.

### **Implementing the strategic programme concept for internal stakeholders**

The internally oriented strategic programme concept established how the tax administration's internal processes support the taxpayer-focused vision. In this context, tax authorities need to have fair compensated and well-trained staff in order to provide better services to taxpayers. There is need to focus on employee development and continuous training. Frontline employees need to be authorized to take initiative aimed at satisfying taxpayers. The top management must also support staff empowerment (Hodges, 2013).

#### **2.2.4 Effective taxpayer education programmes**

Not all taxpayer education programmes can achieve the intended purpose of the tax authorities. Therefore, the process of designing effective programmes should be executed with utmost care if success is to be realized. Given that taxpayer education programmes are simply strategic initiatives undertaken by tax authorities to help taxpayers in complying with tax laws, effective programmes need to integrate three crucial themes: tax simplification, taxpayer assistance and facilitation of collection and enforcement of tax (Hodges, 2013).

Effective taxpayer education programmes must incorporate the aspect of tax simplification. Most tax authorities agree that simplified tax procedures and policies greatly foster voluntary tax compliance (Hodges, 2013). In the absence of institutional simplification, which allows taxpayers to accomplish their responsibilities more efficiently, even the most detailed programmes offered to taxpayers will not be effective. One of the aims of tax education programmes is to assist taxpayers. Taxpayer assistance should entail provided them with information they need in order to accurately prepare return, handle the issues of filing and respond to questions or make appropriate adjustments, which may arise after submitting returns. Taxpayer assistance should be provided in all the three stages of filing: pre-filing, filing and post-filing.

The main aim of taxpayer education programmes is to increase the level of voluntary tax compliance among taxpayers. This implies that effective programmes can be assessed by their ability to facilitate tax collection and enforcement. Therefore, providing the platform to aid the payment of taxes to the government-especially among taxpayers with multiple tax obligations- is an indispensable enabling tool for encouraging voluntary compliance.

## **2.3 Empirical literature**

This section reviews the various literatures that informed the study.

### **2.3.1 Taxpayer Education on Compliance**

Margaret (2011) conducted a study on taxpayer education and tax compliance: An analysis of PAYE from the manufacturing sector in Kenya: A case study of Medium Taxpayers Office. The objectives of the study were to determine whether differences in PAYE filing patterns relate to taxpayer levels of education and to determine whether the differences in PAYE remittances are related to taxpayer level of education. This study used a longitudinal survey design. The population of the study was all the 64 taxpayers in the manufacturing sector under MTO. A sample size of 55 firms was selected. Both primary and secondary data were collected. Data was analyzed using descriptive analysis, cross-tabulations, correlation analysis and regression analysis. The study concluded that taxpayer education does not have significant influence on the tax compliance behavior of manufacturing firms in Kenya.

Oyugi (2008) conducted a study on the effectiveness of taxpayer education as a revenue collection strategy in KRA. The study was conducted in Nairobi region, where the region was subdivided into four administrative regions namely: Nairobi South, Nairobi North, Nairobi East and Nairobi West. The sub regions were applied as the sampling strata for taxpayers. A sample of 120 taxpayers was drawn from the four sub-regions through simple random sampling. Questionnaires were used in collection of primary data. The data was analyzed by application of a mix of both qualitative and quantitative techniques. The findings established that taxpayer education had enhanced revenue collection by KRA.

Mercy (2014) carried out a study about effect of Taxpayer education on VAT compliance-among motor vehicle part dealers in Nairobi, central business district. The study employed a descriptive research design. The study collected primary data. Semi-structured questionnaires were used:

that is, with open and close-ended questions for qualitative and quantitative data respectively. The study established that tax knowledge and education has a significant effect on tax compliance.

### **2.3.2 Challenges in implementation of Taxpayer Education Programme**

Mpambara et al (2013) conducted a study on assessment of challenges faced by tax collectors and taxpayers in rural area: A case study of Nyaruguru District. The research used descriptive and comparative research designs. The target population included taxpayers and tax collectors of Nyaruguru District among whom questionnaires were administered to a selected sample. The identified challenges facing tax collectors of Nyaruguru District included mainly poor taxpayers' perception on the relevance of tax payment, taxpayers' delay in tax declaration, starting business activity without trading license and traditional mode of tax collection. The major causes of tax collection problems included lack of taxpayers' education about tax relevance and insufficient means to equip tax collectors with means of transport. The study also discussed challenges facing taxpayers, which included; lack of taxpayers' education on tax payments and procedures, failure to understand the relevance of paying taxes and higher tax rate imposed compared with business capacity.

Fjeldstad and Heggstad (2012) carried out a research on building taxpayer culture in Mozambique, Tanzania and Zambia; Achievements, Challenges and Policy Recommendations. The study was commissioned by NOVAD. The study gathered primary data through interviews and workshops. The study found out that the major challenges with taxpayer education were; lack of public-private dialogues, poor education which make it difficult for taxpayers to understand tax-related legislation and procedures and the mismatch between the messages business associations received from head office of the revenue authority at public meetings and the reality they faced when tax collectors visited them. The study also found out that tax awareness through education helped to encourage tax-paying culture by changing the taxpayers' attitude to see the relationship between benefits in the form of services provided by the state from taxes paid.

### **2.3.3 Factors affecting implementation of taxpayer education programme**

Misra (2004) points out a number of factors that affected the implementation of taxpayer education in South Africa. One of the factors includes the image that the SARS had imprinted on taxpayers. This entailed the level of customer service that taxpayers experienced from the organization and the information they received from taxpayer education programs. Another factor was the tax bracket or level of education of taxpayers, which reflects the perceived level of tax awareness. Equally, the study cited related tax education and knowledge as significantly effecting the implementation of the programme. Social attitude (taxpayer's background, their perception of government and cultural background) also plays a crucial role in the implementation of taxpayer education programme (Misr, 2004).

In another study on taxpayer education in Tanzania, Machogu and Amayi (2013), identify a number of factors that may have a significant effect on the implementation of taxpayer education. The study identifies individual differences as one of the key drivers of taxpayer education programmes in Tanzania. These include differences in age, education level, industry, personality, circumstances and moral compass. The study also found perceived inequity as having a considerable effect on taxpayer education. The taxpayers who hold the belief that the system is unfair will always tend to shy away from cooperating or participating in the programme.

### **2.3 Summary of literature review and research gaps**

The study employed a number of both theoretical and empirical literature reviews that were used to inform the study. The theoretical part of the literature review focuses on a number of issues, which forms the basis of taxpayer education programmes. For instance, it gives a clear insight on key motive or rationale for taxpayer education programmes. Here, taxpayer education programmes have been cited as a prerequisite for self-assessment tax systems. In addition, it clearly defines the scope and main responsibilities undertaken by the staff involved in the implementation of taxpayer education programmes. Also detailed in the theoretical literature are steps involved in the development and implementation of the programmes, and the key characteristics of successful taxpayer education programmes. This information has been used in

designing the research questionnaires that were used in this study, and in measuring the success of taxpayer education programmes in Kenya.

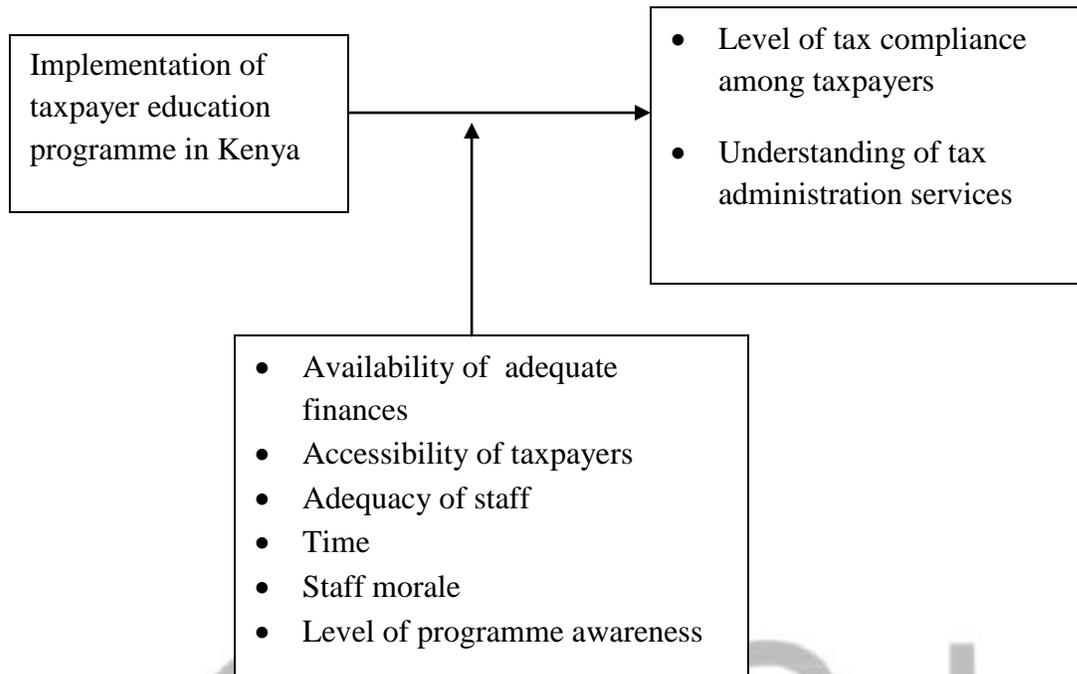
Studies on the effects of taxpayer education have shown mixed results. A study conducted by Margaret (2011) on taxpayer education and tax compliance concluded that taxpayer education does not have significance influence on the tax compliance behavior of manufacturing firms in Kenya. Another study by Oyugi (2008) conducted a study on the effectiveness of taxpayer education as a revenue collection strategy in KRA and the findings established that taxpayer education had enhanced revenue collection by KRA. Equally, a study carried out by Mercy (2014) established that tax knowledge and education has a significant effect on tax compliance.

In conclusion, comprehensive review of past studies has shown a number of gaps. First, there are inconclusive results from previous studies on the effects, benefits and challenges of taxpayer education programme. No study has clearly established if taxpayer education contributes to increased tax compliance. Conflicting conclusions drawn by different researchers on their studies concerning the topic of our study. For example, the study by Margaret (2011) gives conflicting findings with a study by Oyugi (2008). This makes it so hard for objective conclusions to be drawn from any study thus making informed recommendations somehow tricky to any researcher. Some studies are still not completely being in a position to be used to draw meaningful conclusions as they attracted doubt on their practicability. For example, the theory of behavioral study has been challenged by researchers who believe that human rationality is severely limited.

## **2.4 Conceptual Framework**

A conceptual framework can defined as a theoretical structure of principles, assumptions, and rules that keep together an array of ideas comprise of a broad concept. A conceptual framework is an important aspect of this study particularly in understanding and developing relationships between the key principles, concepts and variables in the study.

**Figure 2.1: Conceptual framework**



## CHAPTER THREE

### RESEARCH METHODOLOGY

#### 3.1 Introduction

A research methodology forms an essential part of any study. This chapter gives a brief description of the research methodology that was used in conducting this study.

#### 3.2 Research design

Hall (2008) defines a research design as a procedural plan adopted by the researcher to answer research questions objectively, accurately, validly and economically. In general, the research design plays two key roles. First, it aids in the identification and development of logical arrangements and procedures required to undertake a study. Second, the design lays emphasis on the quality (objectivity, validity and accuracy) of the underlying procedures (Woodbury, 2002).

Since this study entailed both qualitative and quantifiable phenomena, the researcher saw it is important to adopt both qualitative and quantitative research designs.

### 3.3 Target population

The target population comprised of two main groups: KRA officers and Taxpayers. To be specific, the research targeted KRA officers who are involved in the implementation of taxpayer education programmes, particularly in taxpayer education. The targeted taxpayers primarily comprised of all small and medium taxpayers within Nairobi. The total target population as of December 2015 was approximately 4.2 million.

### 3.4 Sample and sampling procedure

In selecting a population sample, the researcher gave every element in the target population an equal chance of being included in the sample. This implies that probability-sampling techniques were adopted in sample selection (Gravetter and Forzano, 2011). The study samples for KRA officers had 30 participants while that of taxpayers comprised of 420 respondents. The selection of KRA officers was largely premised on judgmental sampling. Only tax officers in Taxpayer Services and Procurement programmes were selected for the study. However, the choice of taxpayers was based on stratified sampling. Here, the target population of all taxpayers in Nairobi was divided into 4 strata (regions); from which taxpayers were selected from each based on the station's population relative to the total population of taxpayers in Nairobi.

**Table 3.1: Sample size per station**

Station	No. of MSTs	Sample	Proportion of total sample
SON	700000	70	16.67%
EON	750000	75	17.86%
WON	850000	85	20.24%
NON	1900000	190	45.24%
Total	4200000	420	100%

The sample size primarily determined at a 95% level of confidence ( $Z$ -score=1.96) and a margin of error of 5% using the following formula.

$$\text{Sample size} = \frac{\frac{Z^2XP(1-p)}{e^2}}{1 + \left(\frac{z^e + p(1-P)}{e^2N}\right)}$$

Where; N=Population size, e=Margin of error, Z= Z-score and P=probability.

From the formula, a sample size of 385 respondents or more was recommended. Based on this computation, the researcher opted to use a sample of 420 taxpayers in order to represent accurately each station in an appropriate ratio (1: 10000).

### 3.5 Data collection procedure

Since the researcher mainly aimed at extracting raw (original) data directly from the study population, primary data collection approach was considered as the most effective method. This is because; the study was based mainly on individual views and perceptions (Mogikoyo, 2016). Although this approach may be expensive that the secondary data collection approach, its use gave the researcher the power to manipulate the research design appropriately (Hair, 2011). To some extent, the researcher saw it necessary to review information found on secondary data sources as part of supplementing primary data sources.

The information from primary data source was mainly collected through questionnaires. There were two sets of questionnaires: KRA officers and taxpayers (refer to appendix A and B). The questionnaires consisted of both open-ended and closed-questions from which the participants were allowed to give their personal and professional views depending on the nature of the questions. The questionnaires were distributed to the respondents through emails, mails and hand delivery. A pilot study was done to test the validity of the questionnaire before actual research was conducted.

### 3.6 Data analysis and presentation techniques

Data analysis is most important part of any study. Data analysis is the act of transforming data with the aim of extracting useful information and facilitating conclusions (Daniel, 2012). The information obtained from the respondents to the research questions was coded and subjected to data cleaning before data analysis commenced. Owing to the research design stated in subsection 3.2, both qualitative and quantitative data analysis techniques were utilized. Qualitative data was analyzed through human analysis while quantitative data was analyzed through relevant statistical tools. In this context, both SPSS version 22.0 and Microsoft office excel 2010 were

employed. In the large part of the analysis, however, descriptive statistics was used where the data, was presented in form of charts and tables.

### **3.7 Research ethics**

Ethics form an integral part of every research. Research ethics consists of the application of essential principles of ethics to a variety of research topics, especially in scientific research. These entail the design and implementation of research (Healey, 2012). Prior to conducting, every study participant was obligated to read and understand the provision of research ethics. This helped to minimize the violation of rights of the respondents during the study as well as research misconducts such as plagiarism, fabrication and falsification (Mertens & Ginsberg, 2009). Moreover, each research participant was required to sign a compulsory form declaring that they have agreed to operate within the scope of the research ethics, which laid emphasis on research integrity, friendly researcher-participant relationship, and non-violation of the educational institutional rights.

## **CHAPTER FOUR DATA ANALYSIS AND INTERPRETATION OF THE RESULTS**

### **4.1 Introduction**

This chapter presents a comprehensive analysis and interpretation of findings of the study that were based on the data gathered from the two target populations of both taxpayers and tax officers. For both samples, the researcher maintained a response rate of 100% by primarily replacing all non-respondents with others who were willing to participate in the study.

### **4.2 Demographic information**

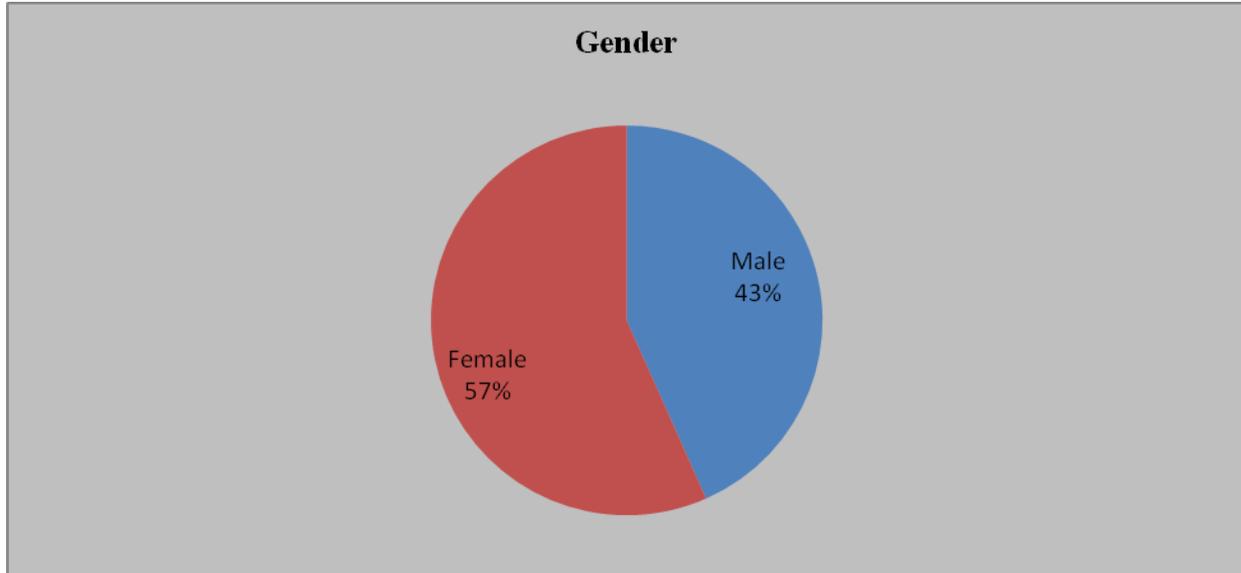
Descriptive statistics were used to analyze the demographics of both taxpayers and tax officers. The findings were largely presented in form of frequency tables, pie charts and bar charts as follows.

#### **4.2.1 Demographics on tax officers**

The taxpayer's demographic information was analyzed in terms of their gender, age and years of experiences as a KRA staff. The majority of the tax officers who participated in the survey were

female. The percentage composition of male and female in the study was 43.3% and 65.7% respectively.

**Figure 4.1: Tax officers' gender**



The statistics also show that most of the officers were aged between 31-40 years. This group presented the largest proportion of 33.3% of all respondents. As per the findings, it is clear that 16.7% of the sample failed to respond to this question on gender, owing largely to the sensitive nature of the question (see table 4.1).

**Table 4.1: Tax officers' age**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	30 and below	5	16.7	20.0	20.0
	31-40	10	33.3	40.0	60.0
	41-50	7	23.3	28.0	88.0
	Above 50	3	10.0	12.0	100.0
	Total	25	83.3	100.0	
Missing	Left blank	5	16.7		
Total		30	100.0		

The experience of tax officers undoubtedly play a vital role in the determining the success and overall implementation of taxpayer education programme. The findings reveal that most officers

had a work experience of less than 5 years, with the majority of them having an experience of between 4 and 5 years. This group formed the largest proportion of 23.3% of the total sample. Only 13.3% of the officers reported as having a work experience of 10 years and above.

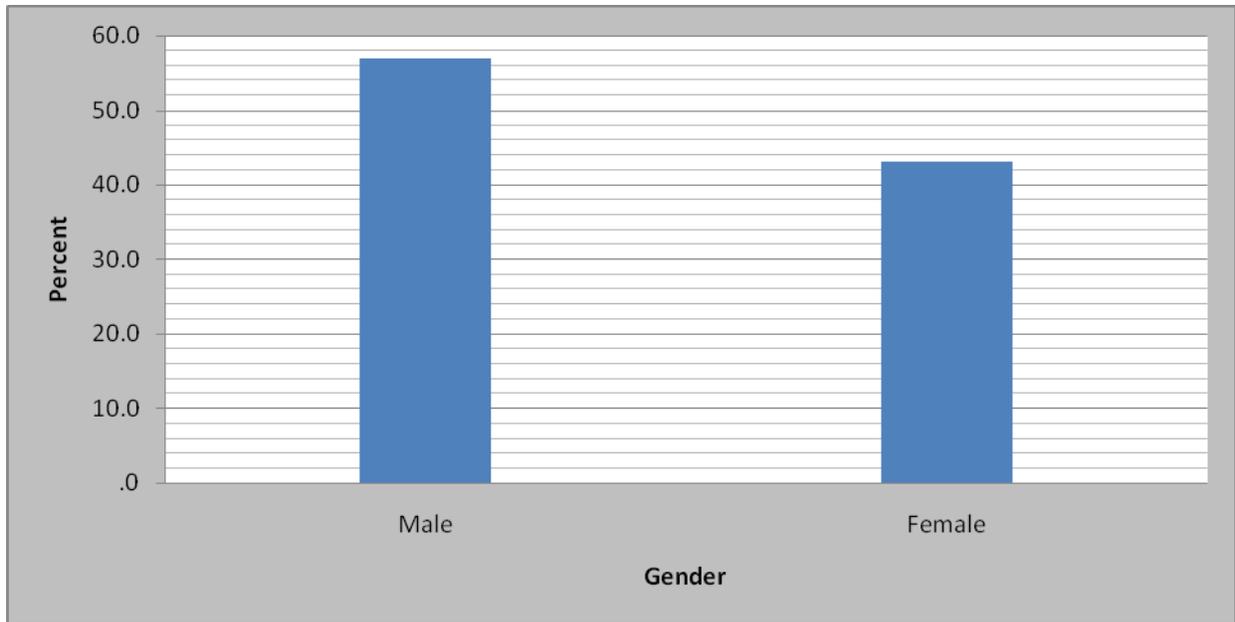
**Table 4.2: Tax officers’ years of experience**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 and below	4	13.3	14.8	14.8
	2-3	5	16.7	18.5	33.3
	4-5	7	23.3	25.9	59.3
	6-7	4	13.3	14.8	74.1
	8-9	3	10.0	11.1	85.2
	10 and above	4	13.3	14.8	100.0
	Total	27	90.0	100.0	
Missing	Left blank	3	10.0		
Total		30	100.0		

**4.2.2 Demographics on taxpayers**

In an effort to assess the effectively demographic information, the researcher designed questionnaires, which were aimed at capturing the gender, station, age and level of education of taxpayers. The majority of those involved in the study were male who represented approximately 56.9% of respondents.

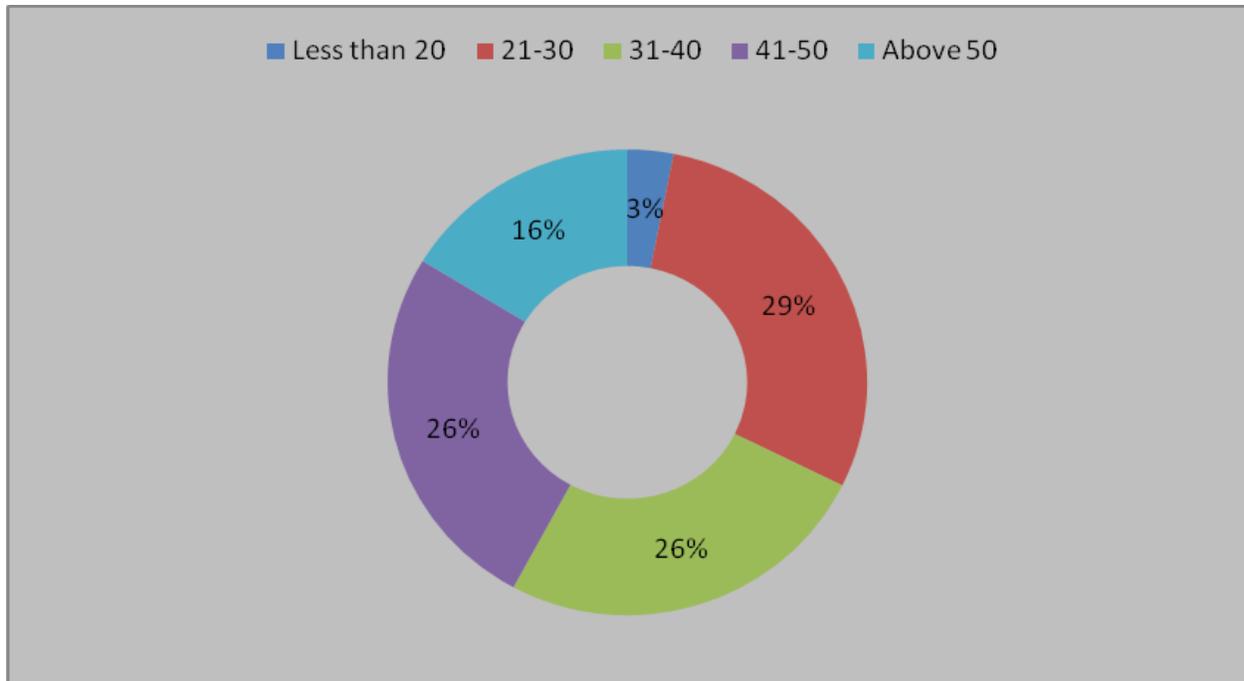
**Figure 4.2: Taxpayers’ gender**



The taxpayer's stations were selected prior to the conduct of this study. This approach was geared towards increasing the degree of representation of each of the four key stations in Nairobi in the sample. The statistics regarding the station of taxpayers have already been summarized in table 3.1.

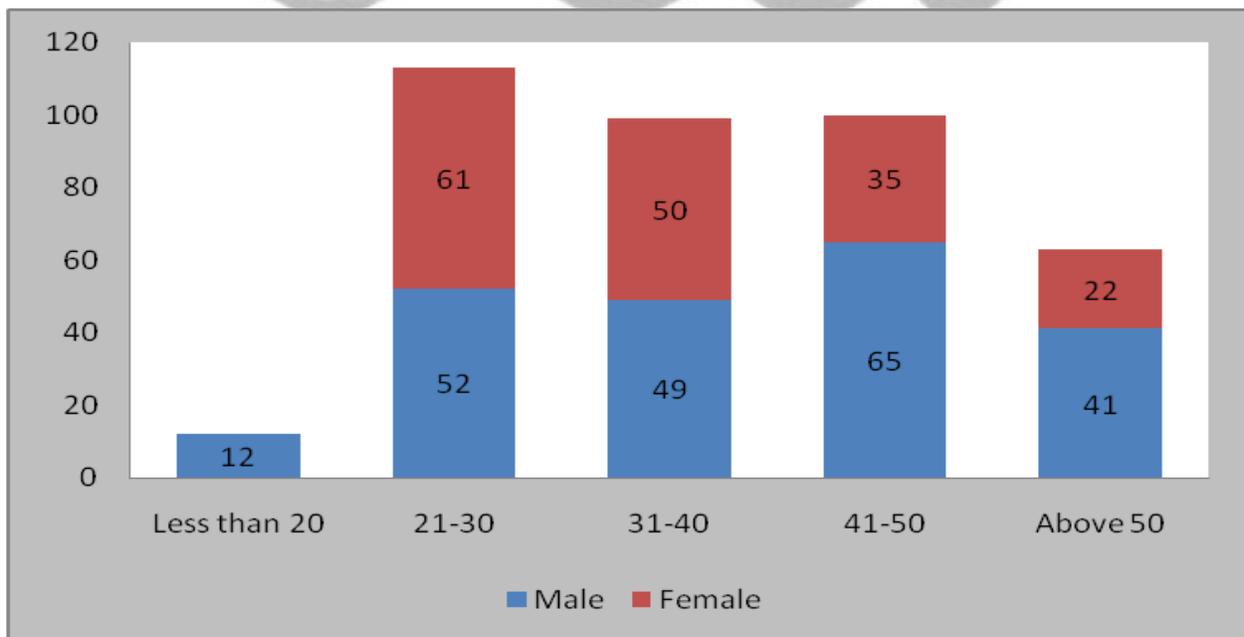
Approximately 7.9% of the taxpayers (33 taxpayers) did not respond to the question about age. According to those who responded, the highest proportion (26.9%) was aged between 21-30 years, and only 2.9% were aged 20 years and below. These statistics have been summarized in chart 4.3.

**Figure 4.3: Taxpayers' age**



From the findings, it is apparent that most male were aged between 41-50 years. Only 12 male taxpayers were 20 years and below. This represented just 5.5% of all men. However, contrary to male, most female participants were aged between 21 and 30 years (see table 4.4).

**Figure 4.4: Taxpayers' age by gender**



The results equally reveal that a sizable number of taxpayers in Nairobi have completed at least secondary education level, which represents about 91 % of those who responded. About 44 taxpayers failed to answer the question on age.

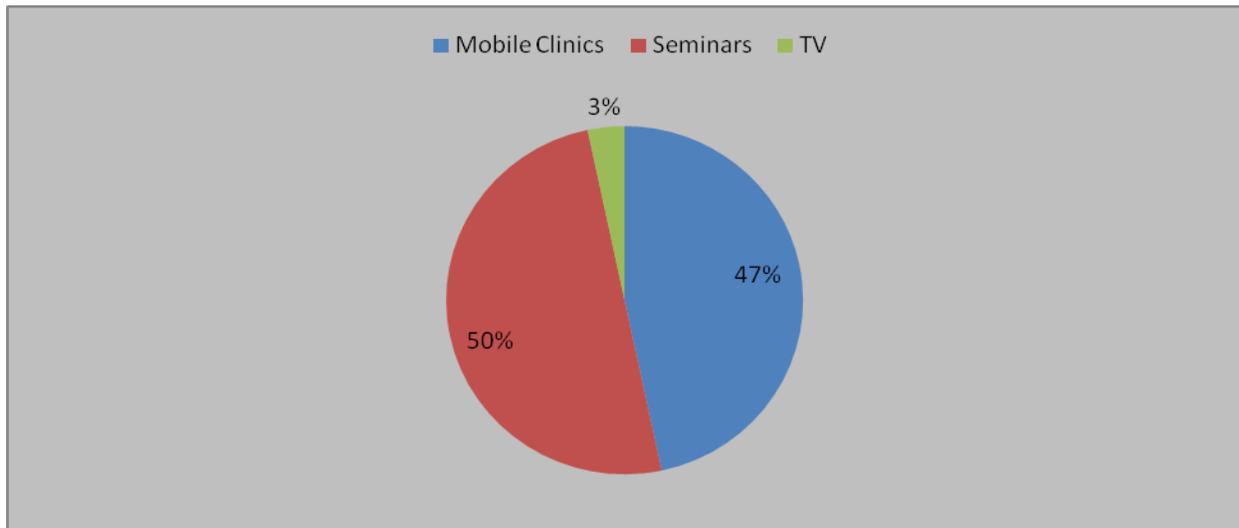
**Table 4.3: Taxpayers’ education level**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	No formal	22	5.2	5.9	5.9
	Primary	12	2.9	3.2	9.0
	Secondary	95	22.6	25.3	34.3
	Degree	162	38.6	43.1	77.4
	Post graduate	85	20.2	22.6	100.0
	Total	376	89.5	100.0	
Missing	Not filled	44	10.5		
Total		420	100.0		

#### 4.3 Implementation and accessibility of taxpayer education programme

For far, KRA has implemented a number of programmes that have been geared towards offering and making available to taxpayers the basic education on tax administration services such as preparation of accounts, filing of returns, online PIN application and payment of taxes, among others. From previous studies, KRA’s taxpayer education programmes include the use of mobile clinics, seminars, radio and TV advertisements, and newspapers. Although KRA is reported to have used more than five programmes only 3 were frequently used on 2015. The findings gathered from tax officers revealed seminars as the most implemented programme in 2015. Fifty percent of the officers pointed seminars as the most used programme. Mobiles formed the second most used programme with a frequency of 14. Only 1 responded indicated to have used TV as a means of education taxpayers.

**Figure 4.5: Most implemented programmes in 2015**



From renowned empirical literatures such as OECD (2013), it is clear that not all taxpayers in Kenya have had the opportunity to access or attend all taxpayer education programmes offered by KRA. In 2015, only 62.4 % of respondents accessed the programme. Of those who reported to have accessed the programme reported in 2015, only 36 taxpayers (8.6%) cited to have accessed the programme more than 10 times. Most respondents had accessed the programme between 4-6 times per year. This statistics are significantly low relative to the perceived effort (time and financial resources) put by KRA in programme implementation.

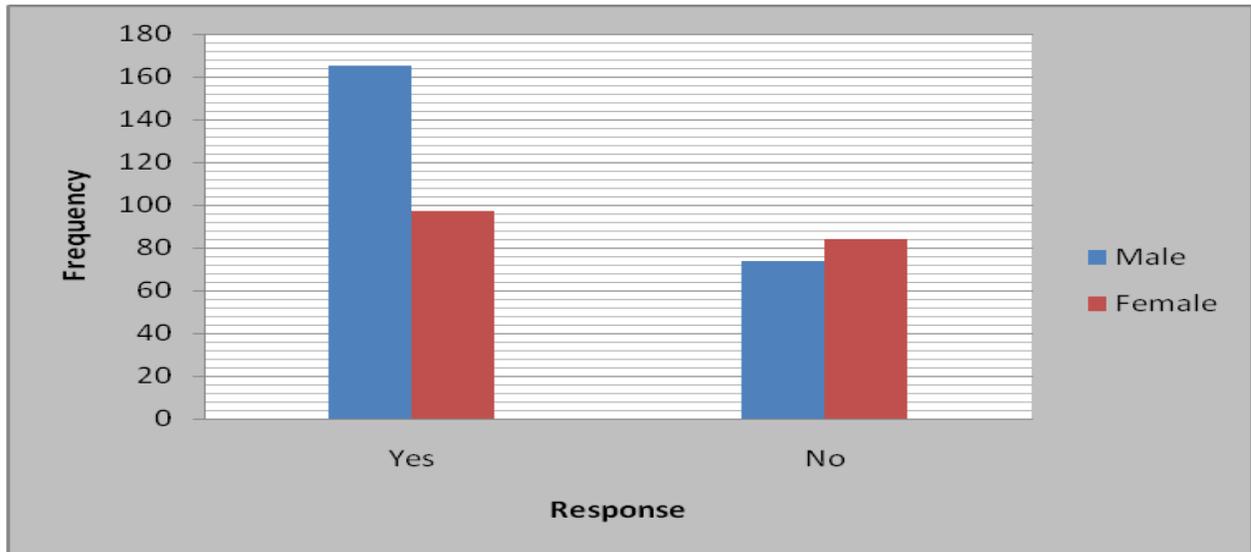
**Table: 4.4: Level of accessibility**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1-3	55	13.1	21.1	21.1
	4-6	96	22.9	36.8	57.9
	7-10	74	17.6	28.4	86.2
	Above 10	36	8.6	13.8	100.0
	Total	261	62.1	100.0	
Missing	Not applicable	159	37.9		
Total		420	100.0		

It should be noted that the level accessibility of taxpayer programme in 2015 varied across gender, nature of programmes offered, age, stations and taxpayer's level of education. The

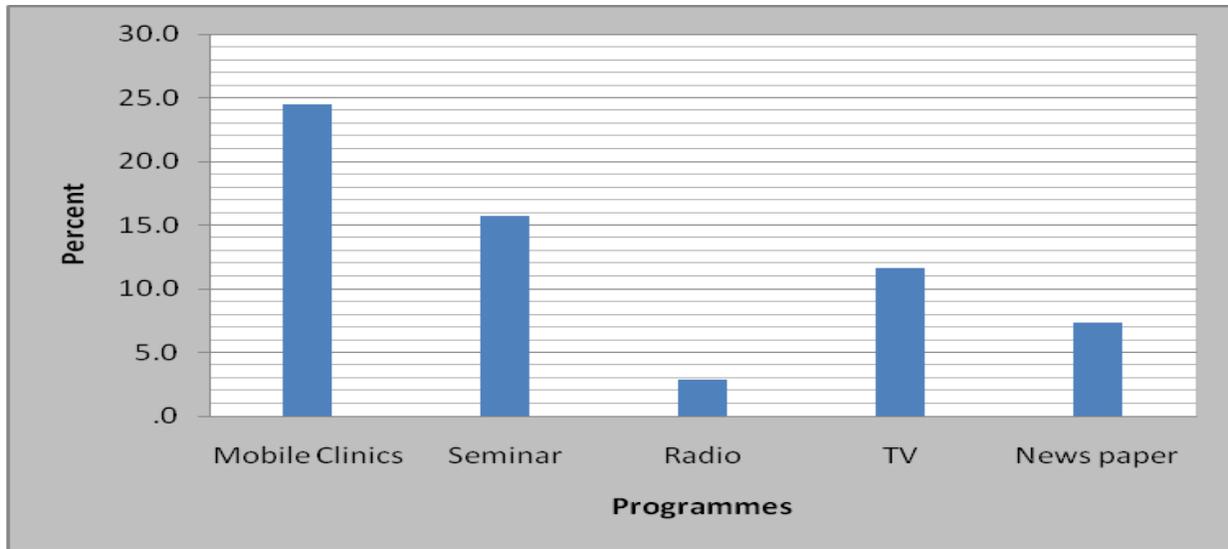
majority of those who accessed the programme in 2015 were male who occupied about 69% (165) of those who accessed it. The number of females who accessed the programme in 2015 amounted to 97.

**Figure 4.6: Accessibility by gender**



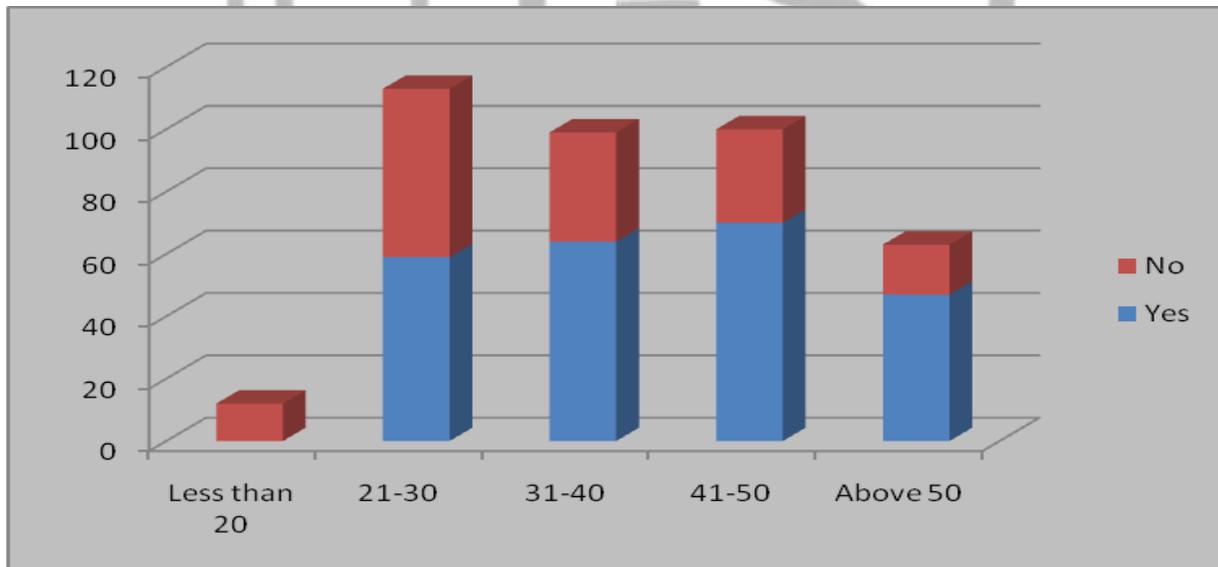
Although considered as the second most offered programme, the results derived from taxpayer's responses revealed mobile clinics as the most accessed programme in 2015 with the highest accessibility rate of 39.5%. Seminars, whose accessibility rate was 25.3%, formed the second most accessed programme in 2015. Taxpayer education through radio advertisements and broadcasting were least accessed with an accessibility rate of only 4.6% (figure 4.7).

**Figure 4.7: Accessibility by nature of the programme**



In 2015, most taxpayer education programmes were accessed by taxpayers aged between 31-40 years. Low levels of accessibility were founded among taxpayers of 20 years and below, and in those above 50 years.

**Figure 4.8: Accessibility by age**



The level of accessibility to taxpayer education programme in 2015 differed considerably across the four KRA stations in Nairobi. Ideally, the majority of those who accessed the programme were taxpayers registered with in NON station. This represented approximately 45.4 % of those

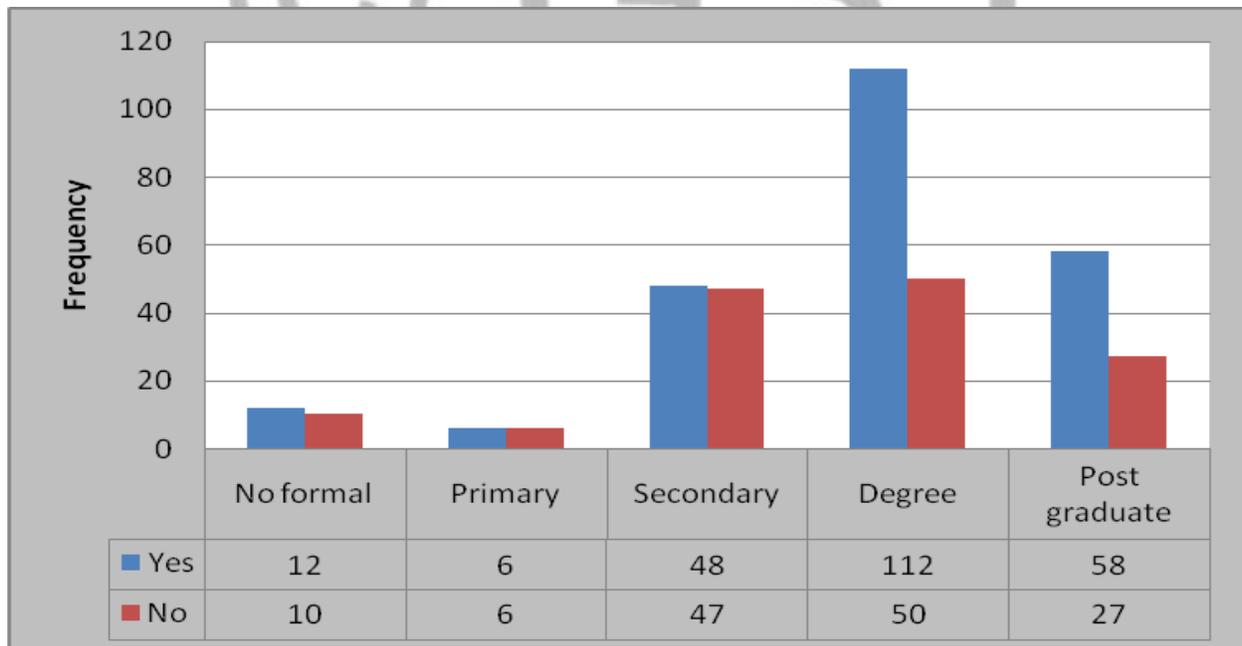
who accessed the programme. The lowest level of accessibility was found among taxpayers in SON.

**Table 4.5: Accessibility by station**

		Programme accessibility		Total
		Yes	No	
Station	WON	52	33	85
	NON	119	71	190
	SON	44	26	70
	EON	47	28	75
Total		262	158	420

The highest level of accessibility (47.5%) was observed among taxpayers with bachelor’s degree followed by those with a postgraduate degree (20.3%). Conversely, the findings reveal low levels of accessibility among taxpayers with no formal education, and those with only primary and secondary education certificates.

**Figure 4.9: Accessibility by level of education**



#### 4.4 Quality of implementation of taxpayer education programme in Kenya

Feedback forms an integral part of any campaign. The quality of taxpayer education programme in Kenya will largely be accessed primarily by the nature of feedback received from taxpayers who attended the programme. Positive feedbacks coupled with high levels of taxpayer satisfaction will act as a clear indicator of a high quality taxpayer education programme.

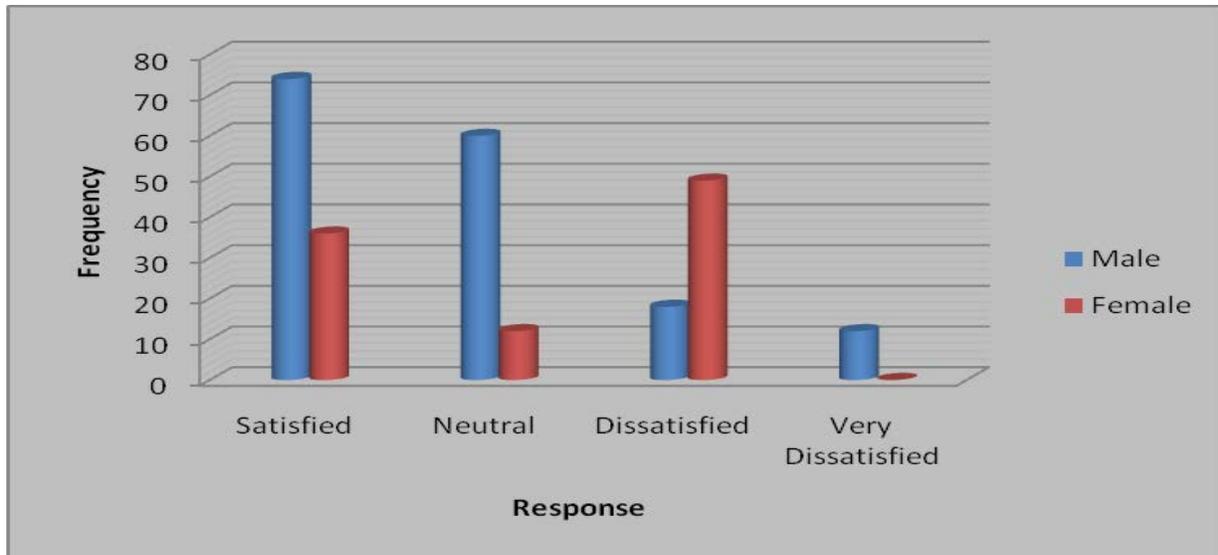
From the findings, 70% of the tax respondents (21 officers) indicated to have received feedback from taxpayers. Moreover, a great proportion of taxpayers (54.5%) gave a positive feedback regarding the programme.

**Table 4.6: Nature of feedback**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Positive	12	40.0	54.5	54.5
	Mixed	8	26.7	36.4	90.9
	Negative	2	6.7	9.1	100.0
	Total	22	73.3	100.0	
Missing	Not applicable	8	26.7		
Total		30	100.0		

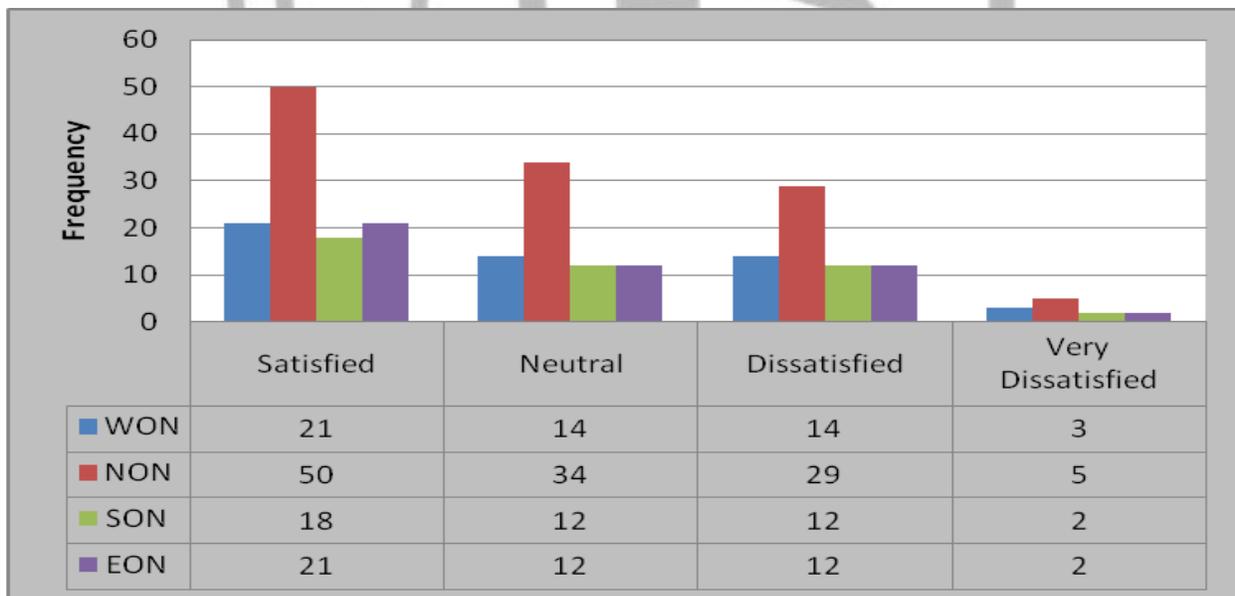
Besides, a large proportion (42.1%) of those who accessed taxpayer education programmes in 2015 was satisfied with the manner with which the programmes were conducted. Although a considerable part of the participants were either neutral (27.6%), dissatisfied (25.7%), or very dissatisfied (4.6%) with the programme. In general, males were more satisfied with the programme than female.

**Figure 4.10: Level of satisfaction by gender**



In absolute terms, the highest level of satisfaction of 50 taxpayers was found among taxpayers in NON station. However, in relative terms, the highest level of taxpayer satisfaction rate was reported by those in EON who formed approximately 44.7 % of all respondents from that station compared to those reported by NON (42.4%), WON (40.4%) and SON (40.9%).

**Figure 4.11: Level of satisfaction by station**



The highest level of satisfaction was prominent among taxpayers aged between 41-50 years followed by taxpayers of age between 31-40 years. The lowest level of satisfaction was found in taxpayers aged above 50 years. In addition, the highest level of satisfaction was observed among

taxpayers with a bachelor’s degree while those with secondary education and below reveals the lowest level of satisfaction with the taxpayer education program.

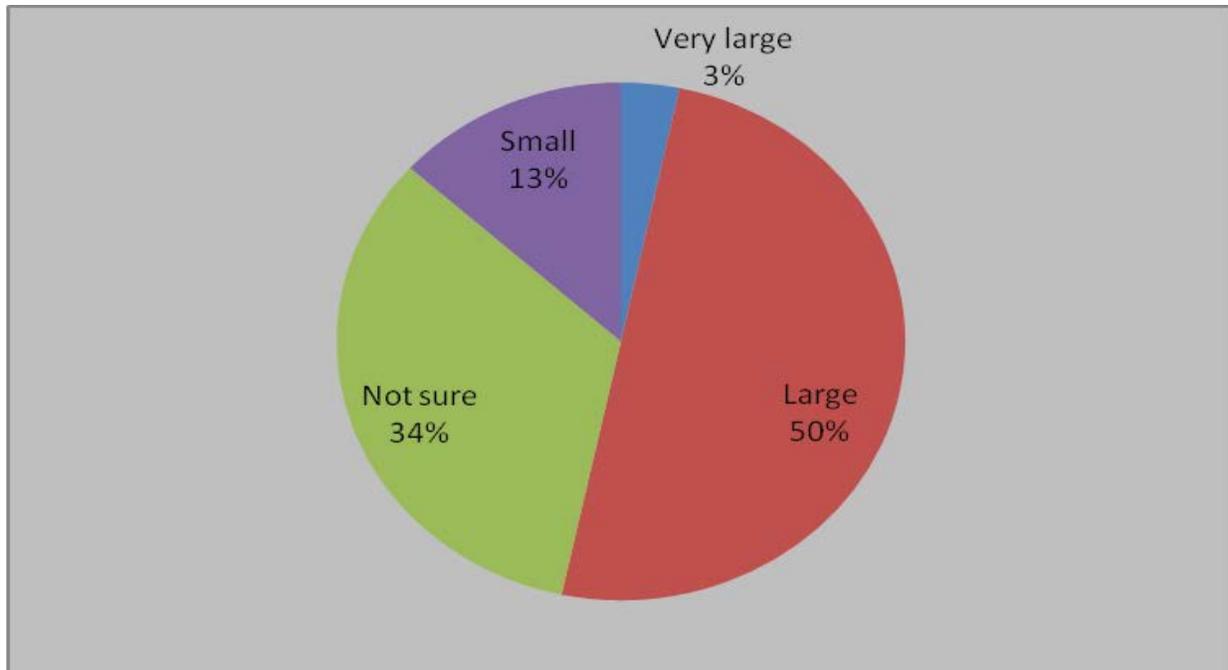
**Table 4.7: Level of satisfaction per education level**

		Level of satisfaction with the programme				Total
		Satisfied	Neutral	Dissatisfied	Very Dissatisfied	
Education level	No formal	0	0	6	6	12
	Primary	6	0	0	0	6
	Secondary	7	14	27	0	48
	Degree	49	40	18	4	111
	Post graduate	35	11	12	0	58
Total		97	65	63	10	235

**4.5 Effect of taxpayer education programme on tax compliance**

The findings of this study were used to assess the benefits of taxpayer education programme, which mainly included its effect on tax compliance. A promising proportion of tax officers (50%) believed that the programme has considerably increased the level of tax compliance among taxpayers. However, 33.3% (10) of the responds were not sure whether the programme has indeed been successful in spreading voluntary tax compliance or not.

**Figure 4.12: Effect on tax compliance**



The statistics, however, reveal no clear relationship between the level of taxpayer attendance in KRA’s taxpayer education programmes and the level of tax compliance. This is because; from table 4.8, the number of arguably compliant taxpayers (9) is attributed to those with a medium level of attendance in taxpayer education programmes.

**Table 4.8: Tax compliance per attendance level**

		Effect on tax compliance				Total
		Very large	Large	Not sure	Small	
Level of attendance	High	0	5	2	1	8
	Medium	1	9	1	2	13
	Low	0	1	7	1	9
Total		1	15	10	4	30

In addition to tax compliance, the majority of taxpayers (62.3%) believe that the implementation of taxpayer education programme has significantly improved their understanding of tax administration services. This statistics arguably shows the level of taxpayer’s efficiency, cooperation and compliance have at least improved. The largest proportion of those who believed so were from NON station (11), followed by SON (6), WON (5) and EON (5)

respectively. Further, the findings reveal that the programme has increased the level of understanding among male (74%) than in female (43%). The majority of those who cited to have benefited from the program were aged between 41-50 years (67.1%). Those above 50 years were expressed the least beneficiaries of taxpayer education programmes representing only 38.3% of respondents from that age group.

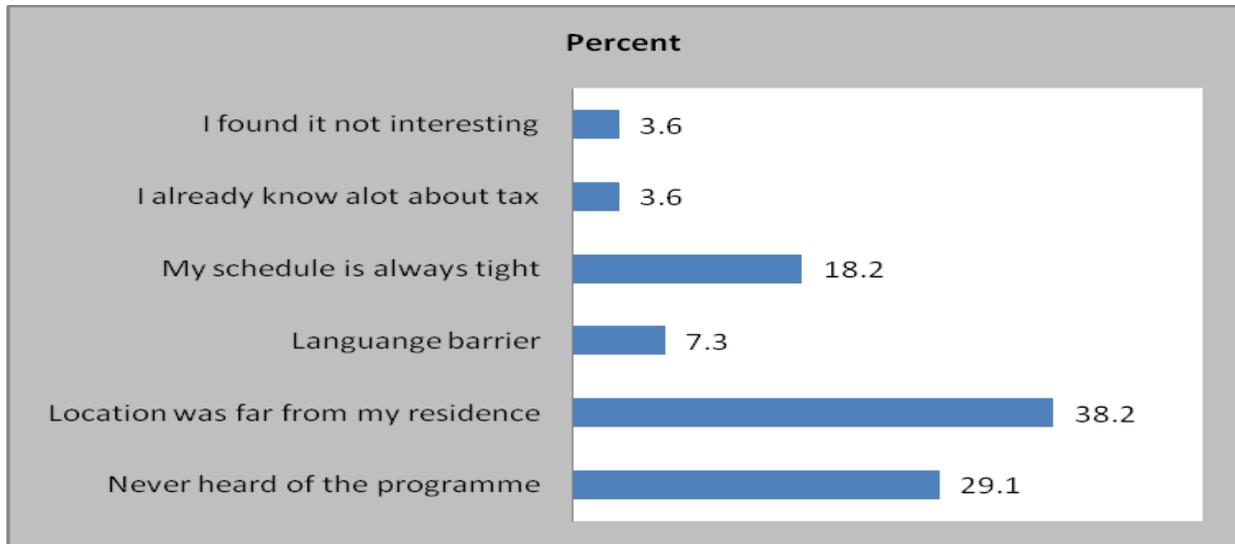
#### **4.6 Key challenges and factors affecting taxpayer education programme in Kenya**

A number of challenges have been identifies from the existing literatures regarding the implementation of taxpayer education programme, particularly in developing countries. From the perspective of tax authorities, the key challenges include lack of adequate and experience staff relative to the large number of taxpayers; scarcity of finances to support the programme, time constraints, lack of motivation among staff; lack of top management support; and inaccessibility of taxpayers' place of residence.

However, from the taxpayer's point of view; the key drivers and challenges of taxpayer education programme comprise of taxpayers level of education (language barrier); low levels of programme awareness; tight schedules; distance between the taxpayer's residence and the location of the programme; and the current taxpayer's level of knowledge on tax administration services.

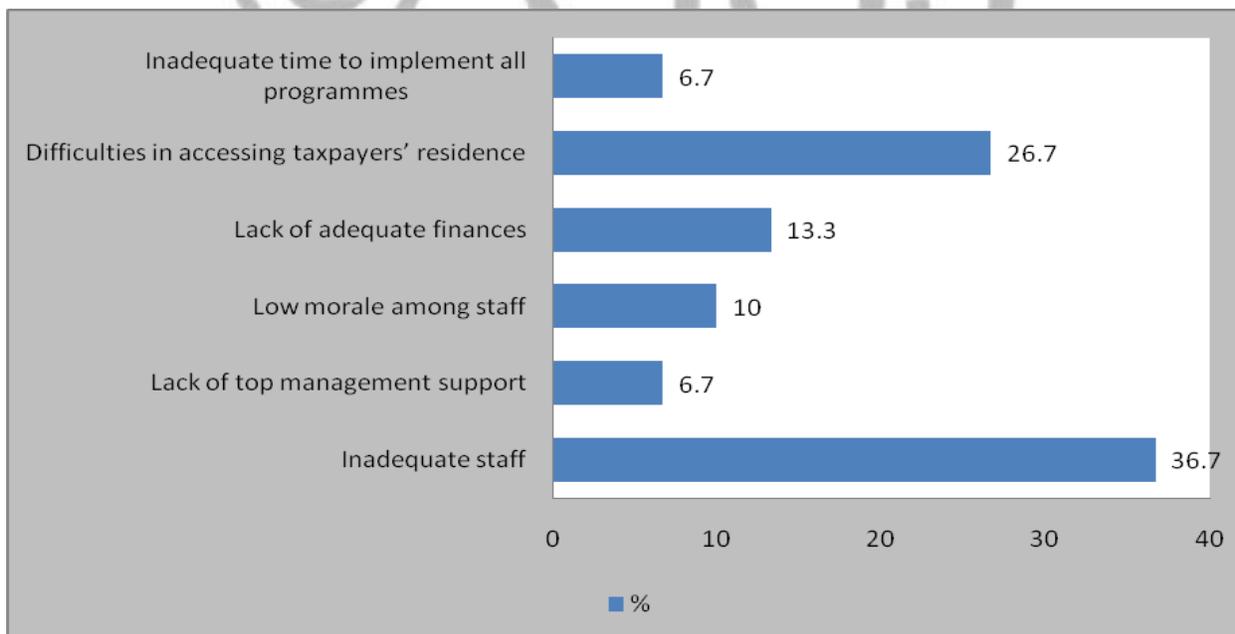
From the findings, 38.2% of the respondents mentioned distance as the main cause of non-accessibility or non-attendance of taxpayers in KRA's education programmes. In addition, lack of awareness was cited by 29.1% of taxpayers as the second most cause of inaccessibility to taxpayer education programme.

#### **Figure 4.13: Key causes of inaccessibility to taxpayer education programmes**



The findings of this study, largely, agree with previous studies regarding the factors or challenges facing the implementation of taxpayer education programme in Kenya. Lack of adequate staff has been cited by the majority of tax officers (36.7%) as the main challenge in achieving programme success. Lack of top management support and time constraints have jointly been reported as the least challenges in implementing this programme.

**Figure 4.14: Main challenges in implementing taxpayer education programme**



## CHAPTER FIVE

### CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Conclusions

The study findings were used to achieve the study objectives highlighted in section 1.4.2. From the findings, it is apparent that mobile clinics were the second most implemented programmes in 2015 after seminars. The level of programme accessibility among taxpayer programme was high at 62.4% but not sufficient. The majority of taxpayers accessed the programme 4-6 times in 2015. It can be observed, from the findings, that males accessed more programmes than females in 2015 large number relative to female. High level of programme accessibility was found in taxpayers aged between 41-50 years and the majority of those who accessed the programme were taxpayer from NON station. A critical analysis of the taxpayer's programme accessibility levels clearly shows the highest level of accessibility among degree holders.

There was arguably a better programme implementation in 2015 based on the nature of feedback from taxpayers. Most taxpayers gave positive feedback regarding the quality of the programme. Besides, there were apparently high levels of satisfaction among taxpayers. The statistics indicate that males were more satisfied with the programme than females. Besides, most satisfied taxpayers were degree holders and respondents aged between 31-40 years. High levels of satisfaction were found among taxpayers in SON and NON stations respectively.

From the findings, it can be observed that the taxpayer education programme had programme had an enormous effect on tax compliance. However, the level of compliance did not primarily depend on taxpayer's attendance. Problem of distance was cited as the most cause of inaccessibility taxpayer education programme in 2015 followed by lack of awareness. In determine the key challenge in programme implementation, lack of adequate staff was reported as the main obstacle. Other major challenges were difficulties in accessing taxpayers, financial constraints, and low staff morale.

#### 5.2 Key recommendations

Based on the current study findings, a number of recommendations have been proposed. First, there is need for KRA's implementation team to focus on providing more education through

other programmes beside seminars and mobile clinics. For instance, more radio broadcast programmes should be used to reach taxpayers in remote areas who have little chances of accessing seminars, mobile clinics and other programmes offered in urban areas. Today, women form a vital part of our tax base. This implies the need to find ways of improving accessibility among females. Collaborating with women groups can help achieve this goal. There is also need to tailor programmes in order to reach taxpayers with low levels of literacy. Some programmes should be offered in vernacular or in Swahili.

Owing the large number of taxpayers and their geographical dispersion, it is necessary to open more taxpayer education centers in counties and remote areas to help access more taxpayers and over the obstacle of distance. To help reduce staff to taxpayer ration, KRA need to recruit more staff, especially, young, energetic and talented graduate trainees into the taxpayer education programme. In addition, the management should lobby for adequate financial resources to be set aside for this programme. This will ensure that all programme activities are carried out smoothly and timely. There is also a need to fairly remunerate staff to motivate them towards attaining the programme objectives.

### **5.3 Study limitations**

One of the major limitations of this study can be attributed to the adoption of a low confidence level in determining the sample size used in this study. The study adopted a confidence level of 95%. Although statistically acceptable, by adopting a confidence level of 95% in determining the sample size, there study might have jeopardized the representativeness of the study sample. The taxpayer's sample size of 420 might not be the most representative sample given that the target population comprise of more than 4 million taxpayers. In addition, the present study covered a limited geographical area. There are only four stations in Nairobi, which have been covered in this study. We feel that the findings from the four stations might not accurately mirror the results in the rest of the stations.

### **5.4 Areas for future Research**

Since the current study focused largely on few stations compared to the number of stations in Kenya, we recommend that future studies should lay emphasis on more stations, particularly those in semi-urban and rural areas. This will help improve the degree of precision of research

findings. Moreover, given the large number of the target population, future studies need to adopt a relatively large sample more than the current 420 taxpayers. This will be achieved by adopting a more accurate confidence level of say 99.9% and a lesser margin of error. Equally, since the present study laid minimal emphasis on tax complaisance, future studies need to concentrate on this area if we are to increase voluntary tax compliance from the current level of 95% (Muturi, 2015).

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## Appendices

### Appendix A: Sample Questionnaire for tax officers

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*This study is intended to gather data regarding the implementation of taxpayer education programme in Kenya. Kindly provide answers to the following questions. The information you provide will be treated as highly confidential and will not be disclosed to any person. The information shall solely be used for research purpose. Tick  $\checkmark$  where appropriate in all questions.*

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#### Section One: Demographic information

- |   |   |                                     |
|---|---|-------------------------------------|
| 1. Gender                                 | Male [ <input type="checkbox"/> ]               | Female [ <input type="checkbox"/> ] |
| 2. Age                                    | 30 and below [ <input type="checkbox"/> ]       |                                     |
|   | 31- 40 [ <input type="checkbox"/> ]             |                                     |
|   | 41-50 [ <input type="checkbox"/> ]              |                                     |
|   | Above 50 [ <input type="checkbox"/> ]           |                                     |
| 3. Years of experience as employee in KRA |   |                                     |
|   | 1 and below [ <input type="checkbox"/> ]        |                                     |
|   | 2-3 years [ <input type="checkbox"/> ]          |                                     |
|   | 4-5 years [ <input type="checkbox"/> ]          |                                     |
|   | 6-7 years [ <input type="checkbox"/> ]          |                                     |
|   | 8-9 years [ <input type="checkbox"/> ]          |                                     |
|   | 10 years and above [ <input type="checkbox"/> ] |                                     |

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#### Section Two: Programme information

4. How many taxpayer education programmes have you ever facilitated/participated in KRA in 2015?
- None [  ]

- 1-5 [ ]
- 6-10 [ ]
- 11-15 [ ]
- 16-20 [ ]
- Over 20 [ ]

5. Which mode of taxpayer education programme do you think was used most?

- Mobile Clinic [ ]
- Seminar [ ]
- Radio [ ]
- TV [ ]
- Newspaper [ ]
- Other [ ]

6. How have been the taxpayers' levels of attendance in the programmes you have already facilitated/participated, on average?

- Very high [ ]
- High [ ]
- Medium [ ]
- Low [ ]
- Very low [ ]

7. Did you receive any feedback from taxpayers who attended the programmes, in 2015, so far?

- Yes [ ]
- No [ ]

8. If yes, how was the feedback?

Very positive [ ]

Positive [ ]

Mixed [ ]

Negative [ ]

Very negative [ ]

9. To what extent do you think the education programme has improved the level taxpayer compliance?

Very large [ ]

Large [ ]

Not sure [ ]

Small [ ]

Very small [ ]

10. What has been the main key challenge inhibiting the success in the implementation of taxpayer education in KRA?

Inadequate staff [ ]

Lack of top management support [ ]

Low morale among staff [ ]

Lack of adequate finances [ ]

Difficulties in accessing taxpayers' residence [ ]

Too many taxpayers to educate [ ]

Inadequate time to implement all programmes [ ]

11. In general, what do you think should be done to improve the programme in future? (List them)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_

**Thank You!**

### **Appendix B: Sample Questionnaire for taxpayers**

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*This study is intended to gather data regarding the provision of taxpayer education programme in Kenya. Kindly provide answers to the following questions. The information you provide will be treated as highly confidential and will not be disclosed to any person. The information shall solely be used for research purpose. Tick ✓ where appropriate in all questions.*

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#### **Section 1: Demographic information**

- |                               |              |     |        |     |
|-------------------------------|--------------|-----|--------|-----|
| 1. Gender:                    | Male         | [ ] | Female | [ ] |
| 2. Age                        | 20 and below | [ ] |        |     |
|                               | 21- 30       | [ ] |        |     |
|                               | 31- 40       | [ ] |        |     |
|                               | 41-50        | [ ] |        |     |
|                               | Above 50     | [ ] |        |     |
| 3. Highest Level of Education | No Formal    | [ ] |        |     |

Primary [ ]

Secondary [ ]

University Degree [ ]

Post graduate [ ]

4. Station

WON [ ] NON [ ]

SON [ ] EON [ ]

**Section Two: Programme information**

5. Did you access any Tax Education Programme in 2015?

Yes [ ] No [ ]

6. If yes;

(a) What kind of programme did you access most?

Mobile Clinic [ ]

Seminar [ ]

Radio [ ]

TV [ ]

Newspaper [ ]

Other [ ]

(b) How many tax education programmes have you accessed in 2015?

1-3 [ ]

4-6 [ ]

7-10 [ ]

Above 10 [ ]

(c) Do you think the program increased your understanding of tax administration services in Kenya?

Yes [ ] No [ ]

(d) What was as your feeling about the taxpayer education programme?

Fully satisfied [ ]

Satisfied [ ]

Neutral [ ]

Dissatisfied [ ]

Very Dissatisfied [ ]

7. If No, why didn't you attend/listen/read any programmes? Give us the main reason.

Never heard of the programme [ ]

Location was far from my residence [ ]

Language barrier [ ]

My schedule is always tight [ ]

I already know a lot about tax [ ]

I found it not interesting [ ]

Other [ ]

8. What advice can you give to the organizers of such programmes in the future? (List them)

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

4. \_\_\_\_\_

**Thank You!**

**Appendix C: Work Plan**

	<b>Time</b>				
<b>Activities</b>	<b>Oct 2015</b>	<b>Nov 2015</b>	<b>Dec 2015</b>	<b>Jan 2016</b>	<b>Feb 2016</b>
Proposal writing					
Planning and mobilizing resources for data collection					
Data collection					
Data entry, editing and coding					
Data analysis, Report					

writing and submission					
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