الاسم الثلاثي	فادي حمدي العصفور		
الكلية	كلية الأعمال	القسم الأكاديمي	المحاسبة
الرتبة الأكاديمية	أستاذ مساعد	التخصص الدقيق	التهرب الضريبي وأخلاقيات الضريبة

عنوان البحث	The Determinants of Tax Morale and Tax Compliance: Evidence from Jordan
تخصص البحث	الإلتزام الضريبي وأخلاقيات الضريبة
جهة الدعم إن كان البحث مدعوماً	غير مدعوم

اسم المجلة	Advances In Taxation
مكان النشر	Emerald
العدد والتاريخ الذي نشر فيه البحث	Volume 23, published online: 12/2016 Available at: http://www.emeraldinsight.com/doi/abs/10.1108/S1058-49720160000023005

القطاعات التي قد تستفيد من البحث*

قطاع العلوم السياسية والقانونية, قطاع العلوم الإدارية والمالية والاقتصادية.

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ملخص البحث (كما وردت في البحث)

This paper investigates how individuals determine their tax morale levels and tax compliance decisions. Using a questionnaire survey and a multivariate tests procedure, the paper revealed that tax evasion is morally acceptable in Jordan under some circumstances, indeed there could be an affirmative duty to evade taxes since the government is perceived to be highly corrupted. The findings also show that while the extent of the governmental corruption has a positive (negative) effect on tax non-compliance (tax morale), the efficient expenditure of governmental tax revenues has a negative (positive) impact on tax non-compliance (tax morale). The individuals' tax non-compliance decisions are likewise positively affected by the tax rates and by the taxation system's being perceived as unjust, but decline with the increase of audit rates and the subsequent penalty

rates. The degree and effectiveness of these determinants are dependent on the individual's level of risk aversion, financial constraints and the surrounding referent groups. The results also confirm that individual factors play a significant role in determining the level of tax morale. Overall, the tax morale level and the compliance decision of an individual are greatly influenced by gender, age, educational level, occupational status and religious background.

النتائج وكيفية الاستفادة منها (كما وردت في البحث)

I argued that tax evasion is morally acceptable in Jordan under some circumstances, indeed there could be an affirmative duty to evade taxes since the government is perceived to be highly corrupted. The findings also show that while the extent of the governmental corruption has a positive (negative) effect on tax non-compliance (tax morale), the efficient expenditure of governmental tax revenues has a negative (positive) impact on tax non-compliance (tax morale). The individuals' tax non-compliance decisions are likewise positively affected by the tax rates and by the taxation system's being perceived as unjust, but decline with the increase of audit rates and the subsequent penalty rates. The degree and effectiveness of these determinants are dependent on the individual's level of risk aversion, financial constraints and the surrounding referent groups. The results also confirm that individual factors play a significant role in determining the level of tax morale. Overall, the tax morale level and the compliance decision of an individual are greatly influenced by gender, age, educational level, occupational status and religious background.

التوصيات (كما وردت في البحث)

In the light of the findings in this research, a number of implications were identified. The findings demonstrated that in formulating strategies to enhance voluntary compliance, it is crucial for the relevant authorities to be aware of, understand and appreciate individual taxpayers' compliance behaviour and the need to provide tax education services. There is a need for trust to be built between the citizens and the state in order to eliminate individuals' incentives of evading taxes. In order to facilitate this, transparency and accountability in the taxation system must be enforced and publicised. The taxation system also needs to concentrate on income tax by expanding the tax tranches to collect sufficient tax revenues, rather than raising tax rates on essential commodities. Moreover, Income Tax Law needs to set forth stringent penalties for tax evasion along with shifting tax evasion into a more serious category of crimes rather than classifying it as a mere misdemeanour. A further study into how changes in levels of tax knowledge, taxpayers' financial situations and changes to tax laws and regulations that potentially affect compliance decisions could be beneficial.

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توقيع الباحث: ...Fadi Alasfour.........   **التاريخ:** ....**4/4/2017**.....

Fadi

قائمة القطاعات التي قد تستفيد من البحث:*

قطاع العلوم الإدارية والمالية والاقتصادية	قطاع الآثار والسياحة
قطاع العلوم الأساسية	قطاع الأمن الوطني
قطاع العلوم الإسلامية	قطاع تكنولوجيا المعلومات والحاسوب والاتصالات
قطاع العلوم التربوية والتعليم	قطاع الثقافة والفنون والإعلام
قطاع العلوم الزراعية والبيطرية	قطاع العلوم الاجتماعية والإنسانية واللغات
قطاع علوم المياه والبيئة	قطاع العلوم السياسية والقانونية
قطاع العلوم الهندسية	قطاع العلوم الطبية والصيدلانية