

## معلومات الباحث

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

## معلومات البحث

Costs of Distrust: The Virtuous Cycle of Tax Compliance in Jordan	عنوان البحث
الإلتزام الضريبي وقانون ضريبة الدخل رقم 34 لسنة 2015	تخصص البحث
غير مدعوم	جهة الدعم إن كان البحث مدعوماً

## معلومات المجلة المنشور بها البحث

Journal of Business Ethics	اسم المجلة
Springer	مكان النشر
Volume 141, published online: 28/2/2017 Available at: <a href="https://link.springer.com/article/10.1007/s10551-017-3473-y">https://link.springer.com/article/10.1007/s10551-017-3473-y</a>	العدد والتاريخ الذي نشر فيه البحث

## القطاعات التي قد تستفيد من البحث \*

قطاع العلوم السياسية والقانونية, قطاع العلوم الإدارية والمالية والاقتصادية.

## ملخص البحث (كما وردت في البحث)

Tax compliance has been extensively researched. Yet, the classic question ‘why do people pay taxes?’ remains unanswered. In Jordan, tax evasion is widespread. The state and citizens have been trapped in a continuous hide-and-seek game, which has taken the form of a virtuous cycle. This paper investigates tax evasion along with the most noticeable features of the Jordanian tax system. It also highlights how the virtuous cycle of tax evasion has been established and what could possibly be a way out of it. We argue that sociocultural values are the most prominent cause for tax evasion. That is, the procedures of state formation and functionality in Jordan have created mutual distrust between the state and its citizens. Having been raised in a community characterized by deep distrust, tax evasion is no longer considered immoral by substantial numbers of the Jordanian population. We argue that successive governments need to create a high-trust-based culture and formulate strategies that serve to acquire normative ethical values in order to enhance voluntary compliance. The way to accomplish this necessity is through enforcing the state’s transparency and accountability. The taxation system needs to concentrate on income tax rather than raise tax rates on essential commodities to collect substantial tax revenues. Thus, further reform of the taxation system along with a reduction in tax incentives need to be considered. Moreover, lowering the exceptionally high personal income tax threshold would bring Jordan in line with its peers, expand the base, and introduce more progressivity. There would also be a scope to introduce a minimum tax based on sales as a tool to address tax evasion.

### النتائج وكيفية الاستفادة منها (كما وردت في البحث)

I argued that sociocultural values are the most prominent cause for tax evasion. That is, the procedures of state formation and functionality in Jordan have created mutual distrust between the state and its citizens. Having been raised in a community characterized by deep distrust, tax evasion is no longer considered immoral by substantial numbers of the Jordanian population. I then argued that successive governments need to create a high-trust-based culture and formulate strategies that serve to acquire normative ethical values in order to enhance voluntary compliance.

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### التوصيات (كما وردت في البحث)

The way to accomplish the necessity of acquiring normative ethical values in order to enhance voluntary compliance is through enforcing the state’s transparency and accountability. The taxation system needs to concentrate on income tax rather than raise tax rates on essential commodities to collect substantial tax revenues. Thus, further reform of the taxation system along with a reduction in tax incentives need to be considered. Moreover, lowering the exceptionally high personal income tax threshold would bring Jordan in line with its peers, expand the base, and introduce more progressivity. There would also be a scope to introduce a minimum tax based on sales as a tool to address tax evasion.

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التاريخ: .....4/4/2017.....

توقيع الباحث: .....Fadi Alasfour.....

*Fadi*

\*قائمة القطاعات التي قد تستفيد من البحث:

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

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