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IDENTIFYING FACTORS OF TAX COMPLIANCE AMONG MALAYSIAN TEACHER'S AT PUBLIC SCHOOL IN LEMBAH KLANG

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ABSTRACT

The individual income tax compliance is one of the common issues arise among public in Malaysia. Previous studies has shown a significant interest of the needs to understand the compliance factors that contributes to the people behaviour in fulfilling the needs of individual income tax. To understand further on factors that may contribute to income tax compliance, this paper presents the relationship between tax knowledge, awareness and tax compliance among Malaysian Teacher's at public school in Lembah Klang. The notion of planned behaviour was applied to the current study. Quantitative research with non-probability sampling technique methodology were employed in this study. The findings suggest that tax knowledge and awareness have a considerable impact on tax compliance among Malaysian teachers in the public sector. The current study contributes to the needs of tax officials agencies in understanding the compliance factors among public teachers. The findings of this study may help tax officials, academics, and future studies improve tax compliance among Malaysian public-sector teachers.

Keywords: Tax Compliance, Tax Awareness, Tax Knowledge.

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