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Volume 24, Issue 1, 2017, Pages 17-34

Tax arrears amongst individual income taxpayers in Malaysia (Conference Paper)

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Abstract

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Purpose: The purpose of this paper is to investigate the relationship between tax arrears and socio-psychological demographic factors on individual taxpayers as well as macroeconomic factors in Malaysia.
Design/methodology/approach: In this study, using proprietary data from Inland Revenue Board of Malaysia on individual income tax returns for the year of 2004 through 2012, the authors run a panel data fixed effect model analysis to examine the impact of socio-psychological demographic factors such as age, gender, marital status, income level, occupational sector, place of residence of individual tax payers as well as macroeconomic factors such as real GDP, inflation and economic growth on tax arrears in Malaysia. **Findings:** We find that, by and large, older male taxpayers in big towns, with high incomes, tend to accumulate tax arrears. Tax arrears are also significantly affected by real GDP, but not by marital status or occupational sector. **Originality/value:** To the best of our knowledge, this is one of the few studies that uses individual tax returns data to study determinants of tax arrears. © Emerald Publishing Limited 1359-0790.

Author keywords

Demographic factors Fixed effect model Individual income tax Malaysia Tax arrears

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