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Tax compliance behaviour among Islamic educators in Malaysia

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Abstract

Purpose – This study aims to examine how Islamic educators' perceptions on the imposition of personal income tax influences tax compliance behaviour in Malaysia.

Design/methodology/approach – A qualitative approach was adopted, using semi-structured interviews through online platforms. Participants were Islamic educators from higher educational institutions, who have been taxpayers for at least 10 years. They are assumed to hold high religious values, to possess knowledge about Islamic principles and to have adequate taxpayer experience.

Findings – The findings revealed that while all participants agreed that income tax imposition is permissible in Islam, they had different views on taxing side income. Side income from part-time jobs was viewed as taxable income, but side income from Islamic religious preaching was viewed as

not subject to tax. Hence, participants' tax compliance was influenced by their understanding. Wrong understanding leads to unintentional tax non-compliance. This study also found that religiosity promotes tax compliance behaviour. Practical implications – The present study's results may help the tax authority develop a mechanism from which to educate taxpayers and increase their awareness about properly reporting income from side jobs. Originality/value – Prior studies examining the influence of religious beliefs on tax compliance have been conducted across religions. The present study was conducted with Muslim participants in Malaysia, and it used a qualitative approach to explore the issue more in-depth. © 2024 Emerald Publishing Limited

Author keywords

Islam; Malaysia; Religiosity; Tax compliance; Taxation

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Abstract

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