

Tax Payer Education and Tax Compliance Among Small and Medium Enterprises in Kenya: A Case of Motor Vehicle Spares Traders in Nakuru Town Suburb Area

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How to cite this article: Njoki, J. M., Macharia, I., & Koske, N. (2022). Tax Payer Education and Tax Compliance Among Small and Medium Enterprises in Kenya: A Case of Motor Vehicle Spares Traders in Nakuru Town Suburb Area. *Journal of Finance and Accounting*, 2(1), 28-39.

Abstract

The level of tax compliance among the small and medium taxpayers in Kenya has been declining. The current study sought to determine the effect of tax-payer education on motor vehicle traders' tax compliance in the Nakuru Town suburb of Kenya. An explanatory research design was adopted. The target population for the study was 300 traders dealing in motor vehicle spares in the Suburb area of Nakuru town. A sample size of 150 traders was selected using a simple random sampling technique. The findings indicated a combined R square of 0.615. This shows that mainstream media education, social media education, KRA's stakeholder's education forums, and print media taxpayers education explain 61.5% of the tax compliance. The findings also indicated that print media taxpayers' education ($\beta=0.315$, $p=0.000$), social media education ($\beta=0.292$, $p=0.000$), mainstream media education ($\beta=0.205$, $p=0.003$), and KRA's stakeholders' education forums ($\beta=0.184$, $p=0.003$) had a positive and significant effect on tax compliance among motor vehicles spare traders in the Suburb area of Nakuru town, Kenya. The study concluded that tax-payer education contributes significantly to tax compliance. The study recommends the inclusion of tax education in Kenya's primary and education curriculum to prepare young learners who are future taxpayers on the importance of tax compliance. The study also recommends that the KRA needs to scale up its social media engagement for the enlightenment of taxpayers since the use of social media platforms is very convenient given the advent and advantages brought about by the use of smartphone technology.

Keywords: *Tax payer education, Tax compliance, small and medium enterprises, Motor vehicle spares traders*

1.0 Introduction

Tax compliance is the extent to which the taxpayers strive to do as per the requirement by the relevant tax laws that have been set up by countries. According to Maxwell (2003), compliant taxpayers are those that make timely declarations of their tax positions. Maxwell also explains that compliance by taxpayers is dependent on economic incentives embedded in the tax structure. Compliance with taxpayers also relies on the effectiveness of the tax structure and administration in detecting and punishing non-compliant taxpayers.

Research carried out in Malaysia by Mohd Rusyidi et al. (2013) on the impact of introducing tax education in the formal curriculum found that the introduction of tax education in schools would help improve tax compliance as it would help in changing the attitude toward taxpayers in the early stages of their lives. Formal tax education is one of the best strategies that can be used in Malaysia to equip future taxpayers with tax expertise that will help them comply with their taxes. This however has not been introduced in Malaysia even after the aforementioned scholars suggested the measure (Anies Barieyah et al., 2009).

In Uganda, tax noncompliance is also a major problem facing the government and the Uganda Revenue Authority. Uganda Revenue Authority was set up in 1991 with the expectation that its enhanced autonomy would improve revenue collection. The Authority was allowed to hire its skilled staff and to run like a private entity with a code of conduct to curb corruption. After its inception, URA introduced measures to increase tax revenue key among them tax-payers education and tax advice facilities (Ayoki et al., 2005).

Kenya relies mostly on tax revenues for their development goals and financing of government activities. The government of Kenya needs money to finance its operations such as education, health services, infrastructure, defense, and financing of debts. This, therefore, means that the government should direct more effort in ensuring all the citizens pay their fair share of the taxes. Lymer and Oats (2009) argue that taxation in civilized societies is one of the most important elements of national income management.

Problem Statement

A major challenge facing both developed and developing countries in the world is non-compliance with current tax laws and obligations. There are several reasons why taxpayers do not comply with tax laws, including poor education, complex tax laws, low risk of being caught, and a culture of corruption (Aksnes, 2011). In Kenya, the authority mandated with tax revenue collection is faced with the challenge of tax compliance among the taxpayers. What this one mean therefore is that Kenya Revenue Authority does not meet its tax collection targets. Due to tax revenue collected not being enough to finance government development and recurrent expenditure, the government is forced to turn to both domestic and foreign debts (CBK, 2019).

To enhance tax compliance, particularly in the informal sector aimed at making it possible to hit tax revenue targets, the government through Kenya Revenue Authority has embarked on extensive taxpayers' education through various modes (Kamau, 2014). In the past KRA has largely concentrated on the more formal sector leaving out the informal sector untaxed of their billions despite a report by KRA annual report of 2012, approximating that Kes 108 billion could be tapped from the informal sector (KRA, 2012). Fjeldstad and Ranker (2003) posit that taxpayers' education involves coming up with a group of tax officers and properly training them and mandating them with the responsibility of training taxpayers. Even though taxpayers' education has been a key initiative, not much has been documented as to whether it has borne fruits. There's thus a need for research to assess whether these efforts are gaining fruits in enhancing tax compliance.

A research study on the impact of taxpayer education on VAT tax compliance was conducted by Ndirangu (2014) and found that tax knowledge and education have a positive impact on VAT compliance among motor vehicle part dealers in Nairobi CBD, thus presenting a geographical gap. A similar study was conducted by Gitaru (2017) on the impact of taxpayer education on SMEs in Nairobi CBD and found out that taxpayer education plays a very critical role in tax compliance thus presenting a geographical gap.

To the best of the researcher's knowledge, no local study focused on the role of taxpayer education in improving tax compliance among spare motor vehicle traders in Nakuru town's Suburb area. This study, therefore, sought to fill the existing research gap by examining the effect of taxpayer education on tax compliance among spare motor vehicle traders in the Nakuru Town Suburb, Kenya.

Research Objectives

- i To determine the effect of mainstream media education on tax compliance among motor vehicle spares traders in the Suburb area of Nakuru town, Kenya.
- ii To assess the effect of social media education on tax compliance among motor vehicle spares traders in the Suburb area of Nakuru town, Kenya.
- iii To examine the effect of KRA stakeholders' forums education on tax compliance among motor vehicle spares traders in the Suburb area of Nakuru town, Kenya.
- iv To evaluate the effect of print media education on tax compliance among motor vehicle spares traders in the Suburb area of Nakuru town, Kenya.

2.0 Literature Review

The paper was anchored on the theory of planned behavior. To understand and predict people's intentions and behavior, the theory of expected behavior is mostly used (Ajzen, 2011). The theory explores human behaviour that affects how they behave and react to certain circumstances. This theory suggests that many social influences that emerge from certain causes and evolve in a planned way influence the actions of individuals in a society. According to this theory, the tendency to act in a certain way depends on three variables: behavioral attitude, subjective standards, and perceived behavioral influence. Ajzen (2002) concluded that if the outcome of the behavior is seen to be a positive thing, a person's attitude would be beneficial with a greater likelihood of a person participating in that behavior.

The principle is important to this study as it is primarily concerned with the ethics and morals of a taxpayer. As per this theory, taxpayers who believe that tax compliance is a good thing may comply even when the chances of being detected are low. Such taxpayers will therefore comply voluntarily without having to be pushed or audited. The shift of a taxpayer's attitude toward tax enforcement is one of the values of tax education, and hence the theory of expected actions as a psychological theory plays a major role in shaping the taxpayer's attitude leading to tax compliance. Kaplan et al. (1997), based on their research on the theory of planned actions, argued that a taxpayer's moral growth is substantially associated with tax enforcement. Kaplan et al. (1997) have argued that the spiritual growth of taxpayers affects the efficacy of such educational messages that promote compliance with taxes. Studies by Oyugi (2008), Katharina et al. (2015) and Gitaru (2017) also applied the theory of planned behavior to explain their variables. Likewise, the current study uses the theory of planned behavior to explain the key role played by education on tax compliance.

Empirical Review

Hijattullah and Pope (2008) argued that developed countries must build a favorable climate for the growth of small and medium-sized enterprises and thus enable countries' economies to grow as well. In addition, tax awareness among taxpayers has a very important role to play in improving tax enforcement in this era of self-assessment systems (Mohdi Rizal et al., 2013). This also means that for the revenue authorities to meet their tax revenue goals, the level of tax education and tax awareness needs to be high. Tax education and knowledge also ensure that taxpayers can accurately calculate their tax obligation and file their tax returns on time as well.

A research study on the effect of taxpayer education on VAT tax compliance was conducted by Ndirangu (2014) and found that tax awareness and education had a positive impact on VAT compliance among motor vehicle part dealers in Nairobi CBD. Gitaru (2017) conducted a similar study on the effects of taxpayer education on SMEs in the Nairobi CBD and found that education for taxpayers plays a very critical role in tax enforcement.

Richardson (2006) enunciated that tax knowledge that is achieved through tax education plays an important role in enhancing tax compliance. Since tax education is not compulsory in Kenya, even those who are better-educated need to be sensitized on matters of tax to enhance compliance. Loo and ho (2005) carried out a study that sought to investigate if salaried workers possessed tax knowledge. They found that these workers did not possess sufficient tax knowledge. This was despite the fact the workers possessed tertiary education. Bearing in mind that some of such workers would end up as business people, it would be important to sensitize them on tax matters through tax education to increase their tax compliance when such time comes.

Some research, such as one conducted by Marziana et al. (2010), found that if they understood the definition of taxation well, taxpayers were able to comply. Therefore, educating taxpayers on tax matters is paramount. Another study conducted by Park and Hyun (2003) also stressed that the most productive method to boost tax enforcement is tax education. In a study conducted in 45 countries around the world, Richardson (2006) found that the relationship between tax education and tax evasion is negative, indicating that the more taxpayers are educated, the less likely they are to evade taxes. Junainah (2002) noticed that most were reluctant to follow it as they discovered difficulties in filling up tax returns and estimating the tax liability while trying to ascertain why some taxpayers were unwilling to adopt the Self-assessment tax system. Tax education will also play a major role for such taxpayers in ensuring that they accept the SAS.

3.0 Methodology

The study employed an explanatory research design. The target population was 300 traders dealing in motor vehicle spares in the Suburb area of Nakuru town. A sample size of 150 traders was selected using a simple random sampling technique. The study collected primary data by use of structured questionnaires. To explain the characteristics of the study variables, data collected was calculated and analyzed using descriptive statistics including frequencies, percentages, means, and standard deviations. The relationship between the independent variable and the dependent variable was tested using inferential statistics such as Pearson correlation and regression.

4.0 Results and Discussion

Descriptive Statistics on Tax Compliance

The dependent variable in the study was tax compliance among motor vehicle spare traders in the Suburb area of Nakuru town, Kenya. The participants were requested to rate their agreement or otherwise against each statement posed to them. The results are indicated in Table 1.

Table 1: Tax compliance

Statements	1	2	3	4	5	M	Std. D
I am aware of the due dates for filing my tax returns	10.26%	10.26%	13.68%	37.61%	28.21%	3.63	1.28
I always make tax payments on time.	11.11%	8.55%	11.11%	35.90%	33.33%	3.72	1.31
I always make the correct tax declaration	5.13%	6.84%	7.69%	45.30%	35.04%	3.98	1.08
I have complied with all tax registration requirements by KRA	8.55%	6.84%	4.27%	36.75%	43.59%	4.00	1.24
Average						3.83	1.23

The findings in Table 1 show that most of the respondents (65.82%) agreed that they were mindful of the due dates for their tax returns to be filed. The findings further indicate that (69.23 percent) of the respondents believed that tax payments are often made on time. Moreover, (80.34%) of the respondents also agreed that they always make correct tax declarations. In addition, (80.34%) of the respondents agreed that they have complied with all tax registration requirements by KRA. In summary, with a standard deviation of 1.23, the average mean answer was 3.83. This suggests that the majority of the respondents agreed with the tax enforcement claims.

Descriptive Statistics on Main Stream Media Education

The study's first objective was to determine the impact of mainstream media education on tax compliance among spare motor vehicle spares traders in the Nakuru Town suburb of Kenya. The participants were requested to rate their agreement or otherwise against each statement posed to them. The results are indicated in Table 2.

Table 2: Mainstream media education

Statements	1	2	3	4	5	M	Std. D
Mainstream media taxpayer education has enlightened the motor vehicle spares traders on the need to pay taxes	4.30%	9.40%	10.30%	35.90%	40.20%	3.98	1.13
Mainstream media taxpayer education programs have enabled motor vehicle spare traders to file their returns easily	2.60%	8.50%	20.50%	32.50%	35.90%	3.91	1.07
Mainstream media taxpayer education programs by KRA have	18.80%	6.80%	17.10%	30.80%	26.50%	3.39	1.43

led to increased tax revenue collection							
Mainstream media taxpayer education programs have helped in changing the attitude of the motor vehicle spare traders.	16.20%	14.50%	17.90%	21.40%	29.90%	3.34	1.45
Average						3.66	1.27

The findings in Table 2 show that the majority of respondents (76.10 percent) agreed that the mainstream education of taxpayers in the media informed the traders about the need to pay taxes. The results also revealed that most of the respondents (68.40 percent) agreed that mainstream taxpayer education programs in the media have allowed traders to easily file their returns. In addition, (57.30 percent) of the respondents agreed that KRA's mainstream media taxpayer education programs led to increased collection of tax revenue. The findings also showed that (51.30 percent) of the respondents agreed that mainstream taxpayer education programs in the media helped change taxpayers' attitudes. The average mean of the responses on a five-point scale was 3.66 with a standard deviation of 1.27. This means that most of the respondents agreed with the mainstream media education statements.

Descriptive Statistics on Social Media Education

The second objective of the research was to assess the impact of social media education on tax enforcement among traders of motor vehicle spare parts in the Nakuru Town Suburb, Kenya. The participants were requested to rate their agreement or otherwise against each statement posed to them. The descriptive results are indicated in Table 3.

Table 3: Social media education

Statements	1	2	3	4	5	M	Std. D
Social media taxpayer education has enlightened the motor vehicle spares traders on the need to pay taxes	3.40%	15.40%	16.20%	27.40%	37.60%	3.80	1.20
Social media taxpayer education programs have enabled motor vehicle spare traders to file their returns easily	6.00%	14.50%	17.90%	29.90%	31.60%	3.67	1.23
Social media taxpayer education programs by KRA have led to increased tax revenue collection	9.40%	12.00%	12.80%	29.10%	36.80%	3.72	1.33
Social media taxpayer education programs have helped in changing the attitude of	10.30%	6.80%	11.10%	24.80%	47.00%	3.91	1.34

motor vehicle spare
 traders towards paying
 taxes.

Average **3.78** **1.28**

The findings in Table 3 show that the majority of respondents (65 percent) agreed that education through social media, has told the traders about the need to pay taxes. The findings also showed that (61.50 percent) of respondents agreed that taxpayer education services for social media helped traders to easily file their returns. Moreover, (65.90 percent) of the respondents agreed that KRA's social media taxpayer education services have contributed to improved collection of tax revenue. Most of the respondents (71.80 percent) accepted that taxpayer education services for social media helped shift traders' attitudes about paying taxes. In conclusion, with a standard deviation of 1.28, the average mean of the responses was 3.78. This suggests that the majority of respondents agreed with social media education claims.

Descriptive Statistics on KRA's Stakeholders Education Forums

The third objective of the study was to analyze the impact of the training of KRA stakeholder forums on tax enforcement among traders of motor vehicle spares in the Nakuru Town Suburb, Kenya. The participants were requested to rate their agreement or otherwise against each statement posed to them. The descriptive results are indicated in Table 4.

Table 4: KRA's stakeholders' education forums

Statements	1	2	3	4	5	M	Std. D
KRA's stakeholder's taxpayer education forums have enlightened the motor vehicle spares traders on the need to pay taxes.	9.40%	8.50%	17.10%	34.20%	30.80%	3.68	1.26
KRA's stakeholder's taxpayer education forums have enabled motor vehicle spares traders to file their returns easily.	8.50%	6.80%	16.20%	36.80%	31.60%	3.76	1.22
KRA's stakeholders' taxpayer education forums have led to increased tax revenue collection	19.70%	7.70%	15.40%	27.40%	29.90%	3.40	1.48
KRA's stakeholders' taxpayer education forums have helped in changing the attitude of motor vehicle spare traders towards paying taxes.	14.50%	10.30%	9.40%	31.60%	34.20%	3.61	1.42

KRA's stakeholders' taxpayer education forums have helped in sensitizing motor vehicle spare traders on new tax laws/policies.	6.80%	7.70%	4.30%	35.90%	45.30%	4.05	1.20
Average						3.70	1.32

The findings in Table 4 show that most of the respondents (65 percent) agreed that KRA's taxpayer education platforms for stakeholders have educated the traders about the need to pay taxes. It was also revealed that most of the respondents (68.40 percent) suggested that the taxpayer education forums of KRA stakeholders have helped traders to easily file their returns. Furthermore, the table showed that most of the respondents (57.30 percent) suggested that the taxpayer education forums of KRA stakeholders have contributed to improved tax revenue collection. It was also agreed by majority of the respondents (68.40%) that KRA's stakeholders' taxpayer education forums have helped in changing the attitude of the traders towards paying taxes. Likewise, the findings showed that the majority of respondents (81.20 percent) suggested that the taxpayer education forums of KRA stakeholders helped raise taxpayers' consciousness about new tax laws/policies. In general, the answers offered an average of 3.70, meaning that most of the respondents agreed with the statements on the education platforms for stakeholders of KRA; however, the answers were varied as shown by a standard deviation of 1.32.

Descriptive Statistics on Print media tax payers' education

The fourth objective of the research was to evaluate the effect of print media education on tax compliance among motor vehicle spare traders in the Suburb area of Nakuru town, Kenya. The participants were requested to rate their agreement or otherwise against each statement posed to them. Table 5 shows the outcome.

Table 5: Print media taxpayers' education

Statements	1	2	3	4	5	M	Std. D
Print media taxpayers' education has enlightened the motor vehicle spares traders on the need to pay taxes	10.30%	10.30%	13.70%	37.60%	28.20%	3.63	1.28
Print media taxpayers' education has enabled taxpayers to file their returns easily	11.10%	8.50%	11.10%	35.90%	33.30%	3.72	1.31
Print media taxpayers' education has led to increased tax revenue collection	17.90%	12.80%	17.10%	29.90%	22.20%	3.26	1.41
Print media taxpayers' education has helped in changing the attitude of motor vehicle spares	6.80%	11.10%	23.90%	28.20%	29.90%	3.63	1.21

traders towards paying taxes.							
Print media taxpayers' education has helped in sensitizing motor vehicle spare traders on new tax laws/policies.	12.80%	9.40%	5.10%	29.90%	42.70%	3.80	1.41
Average						3.61	1.32

The findings in Table 5 show that most of the respondents (65.80 percent) agreed that the education of print media taxpayers educated the traders about the need to pay taxes. Most respondents (69.20 percent) agreed that education for print media taxpayers helped traders to easily file their returns. Moreover, (52.10%) of the respondents agreed that Print media taxpayers' education has led to increased tax revenue collection. The results also showed that (58.10%) of the respondents agreed that Print media taxpayers' education has helped in changing the attitude of the traders towards paying taxes. Majority of the respondents (72.60%) agreed that Print media taxpayers' education has helped in sensitizing traders on new tax laws/policies. In short, the average response is 3.61 on a five-point scale, which indicates that the majority of respondents agreed with the comments on the education of print media taxpayers. The standard deviation was 1.32, indicating that the responses differed.

Regression Analysis

The main objective of this study was to determine the impact of tax-payer education on tax compliance among spare motor vehicle dealers in the Nakuru Town Suburb, Kenya. Multiple linear regression analysis was conducted where the predictor variables on the dependent variable were regressed.

Table 6: Model Summary; Tax-Payers Education and Tax Compliance

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.784a	0.615	0.602	0.3623	2.120

a Predictors: (Constant), Main Stream Media Education, Social Media Education, KRA's Stakeholders Education Forums, Print media tax payers' education

b Dependent Variable: Tax Compliance

The results of the fitness regression model used to describe the phenomenon of the analysis are shown in Table 6. Mainstream media education, social media education, KRA's stakeholder's education forums, and print media taxpayers' education was found to be essential variables in tax compliance. This was supported by an R square of 0.615. This indicates that mainstream media education mode, social media education mode, KRA's stakeholder's education forums mode, and print media taxpayers' education mode explain 61.5% of the tax compliance.

Table 7: ANOVA; Tax-Payers Education and Tax Compliance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.509	4	5.877	44.774	.000b
	Residual	14.702	112	0.131		
	Total	38.211	116			

a Predictors: (Constant), Main Stream Media Education, Social Media Education, KRA's Stakeholders Education Forums, Print media tax payers' education

b Dependent Variable: Tax Compliance

Table 7 provides the ANOVA results. The findings shows that mainstream media education mode, social media education mode, KRA's stakeholder's education forums mode, and print media taxpayers education mode collectively significantly influence the tax compliance among motor vehicle spare traders in the Suburb area of Nakuru town, Kenya. The F statistic 44.774 further confirms this, where the value was greater than the critical value at the level of significance of 0.05, F statistics = 44.774 > F critical = 2.42 (4,112).

Table 8: Coefficients; Tax-Payers Education and Tax Compliance

Variable	β	Std. Error	t	Sig.
(Constant)	0.170	0.285	0.597	0.552
Main Stream Media Education	0.205	0.068	3.026	0.003
Social Media Education	0.292	0.078	3.723	0.000
KRA's Stakeholders Education Forums	0.184	0.062	2.987	0.003
Print media taxpayers' education	0.315	0.063	4.965	0.000
R square	0.615			
Adj. R square	0.602			
F statistic	44.77			
Sig (F statistics)	0.000			

Dependent Variable: Tax Compliance

The results in Table 8 revealed that mainstream media education mode and tax compliance are directly and meaningfully related ($\beta=0.205$, $p=0.003$). This denotes that an increase in 1 unit of aspects related to mainstream media education mode improves tax compliance among motor vehicle spare traders in the Suburb area of Nakuru town, Kenya by 0.205 units.

Moreover, social media education mode and tax compliance are directly and meaningfully related ($\beta=0.292$, $p=0.000$). This denotes that an increase in 1 unit of aspects related to social media education mode improves tax compliance among motor vehicle spare traders in the Suburb area of Nakuru town, Kenya by 0.292 units.

Findings further reveal that KRA's stakeholder's education forums mode and tax compliance are directly and meaningfully related ($\beta=0.184$, $p=0.003$). This denotes that an increase in 1 unit of aspects related to KRA's stakeholder's education forums mode improves tax compliance among motor vehicles spare traders in the Suburb area of Nakuru town, Kenya by 0.184 units.

In addition, the findings reveal print media taxpayers' education mode and tax compliance are directly and meaningfully related ($\beta=0.315$, $p=0.000$). This denotes that an increase in 1 unit of aspects related to print media tax payers' education mode improves tax compliance among motor vehicles spare traders in the Suburb area of Nakuru town, Kenya by 0.315 units.

Thus, the hypothesized model: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon$, now becomes:

$$Y = 0.205X_1 + 0.292X_2 + 0.184X_3 + 0.315X_4$$

Where:

Y is Tax Compliance

- X₁- Mainstream media education mode
- X₂- Social Media Education mode
- X₃- KRA's Stakeholders forums mode
- X₄- Print Media education mode

α = Constant which implies that holding all the predictors constant, the value of Y is 0.170.

It is very clear from the regression weights in Table 4.17 that all the independent variables greatly affect the dependent variable to varying degrees. The most powerful indicator of tax enforcement when all of them are integrated into one model is the print media taxpayer education mode ($\beta_4 = 0.315$), followed by the mode of social media education ($\beta_2 = 0.292$), then the mainstream media education mode ($\beta_1 = 0.205$) and lastly the mode of KRA stakeholder education forums ($\beta_3 = 0.184$).

5.0 Conclusion

The study concluded that mainstream media taxpayer education is significant in influencing taxpayers' decisions to comply with taxation systems. The study also concluded that it is significant to include the element of taxpayer education by use of social media. The study further concluded that the uptake of education and enlightenment programmes by the KRA itself is an initiative to assure the taxpayer of the need to adhere to the taxation system. Finally, the study concluded that the dissemination of tax education/information to taxpayers through magazines, newspapers, and booklets is worthwhile and a significant factor in tax compliance.

6.0 Recommendations

Since the results of the study show that greater education potentially increases tax compliance due to increased taxpayers' awareness of their responsibilities and the consequences that come with non-compliance, the study recommends that Kenya Revenue Authority continues with its educational programs as this will help it in realizing its target tax revenue through increased tax compliance.

The study recommends that the KRA needs to scale up its social media engagement for the enlightenment of taxpayers since the use of social media platforms is very convenient given the advent and advantages brought about by the use of smartphone technology.

The motor vehicle business traders in Nakuru town, Suburb area are likewise, encouraged to adhere to tax compliance since the compliance is more beneficial to the country's economy.

In addition, the business traders need to acknowledge the information updated on social media platforms, and newspapers as well as the ones advertised on national televisions. The study also recommends the introduction of tax education to the Kenya Education curriculum both for primary and secondary education to better prepare learners who are future taxpayers to the importance of tax compliance at an early age.

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