Effect of Taxpayer Patriotism on Value Added Tax Compliance Among Small and Medium Enterprises in Kisii Town, Kenya

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Abstract

Tax compliance, particularly Value Added Tax (VAT) compliance, has been a matter of key concern for both researchers as well as tax administrators, with observed dismal VAT revenue compliance despite improved overall compliance. This study, therefore, aimed to determine the effect of taxpayer patriotism on value-added tax compliance among small and medium enterprises in Kisii town, Kenya. The theories supporting the study were: the Ability to Pay Theory and the Theory of Planned Behavior. This study adopted an explanatory research design with a target population of 3044 small and medium enterprises in Kisii town, with a sample size of 353 respondents. After data collection and verification, 279 completed questionnaires were received, yielding a strong response rate of 79%. The study used questionnaires to collect primary data. The data collected was analyzed using both descriptive and inferential statistics. The study found that taxpayer patriotism had a significant positive effect on value-added tax compliance ($\beta = 0.163$, $p = .031$). The findings suggest policy recommendations regarding the positive effect of taxpayer patriotism on value-added tax compliance. Policymakers should develop national awareness campaigns that link tax payment to nation-building and showcase tangible public benefits from tax revenues. Future studies should examine how specific government accountability measures affect value-added tax compliance.

Keywords: *Taxpayer Patriotism, Value Added Tax Compliance, Small and Medium Enterprises*

1. Introduction

Tax is a vital source of government revenue in almost all countries in the world as it ensures that the government can offer goods and services to the general public (Walsh, 2020). In this regard, therefore, tax compliance is an important aspect of governance that has received considerable attention in that it ensures that government budgets are funded, thus enabling economic growth. There are various contributing factors which influence the levels of tax compliance, which can be on an individual or on a countrywide scale, such as political and economic statuses (Hallsworth, List, Metcalfe, & Vlaev, 2019).

Value Added Tax (VAT) compliance in the UK has been a critical subject of academic and policy-oriented literature, largely due to its implications for both revenue collection and business operations. VAT, as a consumption tax, requires businesses to collect and remit tax on behalf of the government, which in turn places a significant administrative burden on firms, particularly small and medium enterprises (SMEs) (James & Alley, 2008). According to Evans et al. (2005), VAT systems tend to create a complex web of compliance requirements that can disproportionately affect smaller firms due to limited resources and a lack of in-house expertise. In the UK context, the introduction of Making Tax Digital (MTD) has marked a significant policy shift aimed at improving compliance by mandating digital record-keeping and submissions.

Value Added Tax (VAT) in Kenya is a consumption tax levied on the supply of goods and services and on the importation of goods into the country. Introduced in 1990, VAT has become one of Kenya's most significant sources of government revenue, administered by the Kenya Revenue Authority (KRA). The current standard VAT rate is 16%, with some goods and services being zero-rated or exempt under the VAT Act, 2013. Over the years, Kenya has implemented various reforms to improve VAT compliance and efficiency. These include the introduction of the iTax system, which allows for online filing and payment of taxes, and the mandatory use of Electronic Tax Registers (ETRs) to track sales in real-time.

Taxpayer patriotism refers to the ethical and emotional commitment of citizens to willingly and honestly pay taxes as a civic duty and contribution to national development. Unlike compliance that is driven by fear of penalties or audits, taxpayer patriotism stems from a sense of national pride and responsibility. This concept is rooted in the broader framework of tax morale, which encompasses intrinsic motivation to fulfill tax obligations. According to Kirchler, Hoelzl, and Wahl (2008), taxpayer patriotism is a key determinant of voluntary tax compliance, influenced by the perceived fairness of the tax system, trust in government institutions, and the belief that taxes are used effectively for public benefit.

Small and Medium Enterprises have played a significant role in the economic development of Kenya. Over the years, Small and Medium Enterprises have contributed to job creation, income generation, poverty reduction, and the overall growth of the Kenyan economy. The Kenya National Bureau of Statistics states that Small and Medium Enterprises (SMEs) represent over 90% of all businesses in Kenya, employing approximately 7.5 million people, and contribute to approximately 40% of the country's GDP. SMEs continue to play a vital role in employment creation, innovation, and economic diversification in Kenya.

1.1 Problem Statement

Tax compliance patterns around the world today reveal large cross-country differences, especially between developed and developing countries. In particular, developed countries today collect a much larger share of their national output in taxes than do developing countries, and they tend to rely more on income taxation to do so. Developing countries, in contrast, rely more heavily on trade taxes, as well as taxes on consumption (Ortiz-Ospina & Roser, 2019).

Value Added Tax (VAT) compliance remains a challenge in both developed and developing nations, influenced by a multitude of factors rather than any single issue (Azmi et al., 2016). One significant factor driving efficiency in tax processes is digitalization, which aims to simplify and streamline compliance (Azad et al., 2019). Barnier (2022) describes VAT as a tax on consumption applied to goods and services at every stage of the supply chain, from

production to final sale. Despite these efforts, challenges such as tax evasion, low compliance among small and informal businesses, and administrative inefficiencies continue to hinder optimal VAT compliance.

Despite the improved overall KRA revenue compliance, in the 2023/2024 financial year, KRA failed to meet its VAT set target of KShs. 484.2 billion with a collection of KShs. 478.2 billion KRA (2024). The above statistics show a continuing trend that KRA does not meet VAT collection targets and an increase in the number of late, nil, and zero fillings over the years, indicating noncompliance. Given that few studies evaluate the effect of social attributes on value-added tax among SMEs, this research was undertaken to determine the effect of taxpayer patriotism on value-added tax compliance among small and medium enterprises in Kisii town, Kenya.

2. Literature Review

2.1 Theoretical Review

2.1.1 The Ability to Pay Theory

The ability-to-pay principle in taxation asserts that taxes ought to be assessed based on an individual or entity's financial capacity. This concept suggests that individuals, businesses, and corporations with greater earnings are not only capable of contributing more but also have a responsibility to do so. The core notion behind this philosophy is that all taxpayers should make a proportionate sacrifice when fulfilling their tax obligations. Since wealthier individuals have comparatively less reliance on each dollar they possess, the expectation is that paying higher taxes does not significantly burden them. Essentially, this framework promotes a fairer tax system, where the financial contribution is aligned with one's economic resources. According to Chigbu, Eze, and Ebimobowei (2021). Individuals should pay taxes based on their ability to pay such that they are not overburdened by the taxes.

The ongoing discussion about taxation underscores the crucial role that government revenue plays in building and sustaining the infrastructure of society. This funding is vital for developing essential services such as roads, fiber-optic communication systems, a capable military, public schools, and a flourishing market economy. These public assets lay the groundwork for both individual and community success, allowing citizens to achieve and maintain their prosperity. Nevertheless, proponents of progressive tax systems face criticism for their perceived unfairness. Detractors argue that these systems can penalize hard work and success, discouraging individuals from seeking higher incomes. In response to this criticism, some advocate for a flat tax system, which they believe would promote greater fairness and equity.

Within this framework, the most fitting types of taxation typically encompass personal levies, including income tax, net worth tax, consumption tax, and inheritance tax. However, economists often find themselves at odds regarding the best methods to evaluate an individual's capacity to pay taxes. Central to this debate are several key viewpoints. For example, some economists argue that property ownership, reflecting the total value of assets and accumulated wealth, is a reliable measure of one's financial ability. This stance, however, is often contested as individuals with high incomes might choose not to invest in property, thereby escaping taxation. Moreover, other economists propose that tax obligations should be based on personal spending habits, suggesting that individuals with higher expenditures

should incur larger tax liabilities. This approach implies a direct link between the amount spent and the corresponding tax rate.

Consequently, modern tax systems around the globe recognize income as the most appropriate standard for evaluating a person's capacity to pay taxes. Critics argue that the concept of "ability" is subjective and difficult to measure. Two individuals with similar incomes might have vastly different financial obligations (family support or medical costs), affecting their actual ability to pay. The theory does not always account for these unique circumstances. The theory supports the dependent variable.

2.1.2 Theory of Planned Behavior

The Theory of Planned Behavior (TPB), developed by Ajzen (1991), provides a robust framework for understanding social behavior by examining the psychological drivers that influence individuals' intentions and actions within a social context. According to the theory, social behavior is shaped by three key factors: attitude toward the behavior, subjective norms, and perceived behavioral control. These factors collectively influence a person's behavioral intention, which in turn predicts actual behavior.

The Theory of Planned Behavior (TPB) is highly effective in explaining social behavior related to tax compliance, as it incorporates both individual attitudes and social influences that guide behavior. According to Ajzen (1991), tax compliance is not just a rational calculation based on penalties or rewards, but a socially influenced behavior shaped by: (1) attitude toward paying taxes, (2) subjective norms (social pressure or expectations), and (3) perceived behavioral control (confidence in one's ability to comply).

In tax compliance studies, subjective norms are a key component in social behavior. TPB explains how perceived social expectations are likely to influence individual compliance with tax obligations. If taxpayers believe that significant others (family, peers, community, or religious leaders) expect them to pay taxes, they are more likely to comply, even in the absence of strict enforcement. Research by Bobek, Hageman, and Kelliher (2013) confirms that social influence plays a significant role in shaping taxpayers' intentions, particularly in communities where ethical and civic responsibility are emphasized.

In Kenya, this social dimension has been shown to affect small business owners and informal sector participants. According to Waweru and Omondi (2021), many Kenyan taxpayers are influenced by what their peers do or say about taxation. In environments where non-compliance is widespread and socially accepted, taxpayers are less likely to comply. On the other hand, where community leaders or peer groups promote tax compliance as a civic duty, individuals feel more obligated to conform. The theory supports taxpayer patriotism.

2.2 Empirical Review

2.2.1 Taxpayer Patriotism

Alm and Torgler (2020) explored how cultural and emotional attachments to one's country influence tax morale and compliance. Drawing on data from Europe and the United States, the study found that taxpayers with higher levels of patriotism were more likely to comply voluntarily with tax obligations, including VAT. They argue that patriotism enhances the perceived legitimacy of tax authorities and increases moral responsibility. In Conclusion, Patriotism fosters a psychological bond between citizens and the state, increasing intrinsic

motivation to pay taxes. The study recommends that Governments should invest in national identity campaigns and ensure visible use of tax revenue to reinforce patriotic sentiment.

Wenzel (2023) examined how identification with one's nation and group norms affects compliance behavior. His study in Australia showed that individuals who identified strongly with national identity were more likely to support tax laws and comply with VAT. The study used secondary data. He further observed that patriotic identity is a stronger predictor of compliance than legal enforcement alone. In Conclusion, Identification with the national group creates a moral obligation to pay taxes. As a recommendation, Tax authorities should frame tax compliance as a civic contribution to nation-building, rather than just a legal obligation.

Similarly, Ogundele, Adegoke, and Olowookere (2021) emphasized that patriotic appeals in tax campaigns led to increased compliance intentions among young professionals and urban entrepreneurs. These findings align with international studies (such as Alm & Torgler, 2020), but with the added nuance that in Nigeria, the impact of patriotism is often diluted by distrust in government institutions.

Omondi (2021) studied behavioral drivers of excise duty compliance among SMEs in Nairobi. Their research found a significant positive correlation between patriotic attitudes and timely excise duty return submission. Many SME owners reported a moral duty to pay taxes as a way of contributing to Kenya's development. However, this attitude was weakened by perceptions of corruption and poor service delivery. In conclusion, Patriotism can drive compliance when linked to visible and equitable public service delivery. The study recommends that KRA should increase public awareness of tax-financed projects and ensure transparency in revenue usage to reinforce patriotic compliance.

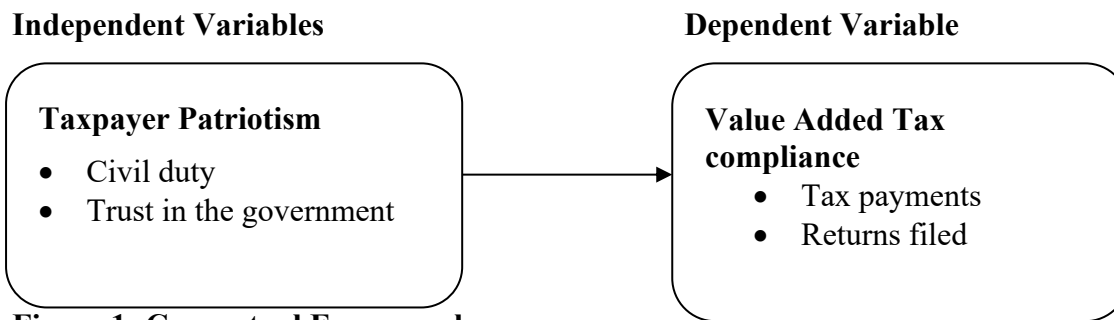### 2.2.2 Value Added Tax Compliance

Value Added Tax (VAT) is a tax levied on the value added at each stage of production and distribution by the final seller (Radhakrishnan, 2008). Introduced in Kenya in 1990 to broaden the tax base and enhance government revenue, VAT is administered by the Kenya Revenue Authority (KRA) under the Value Added Tax Act of 2013. This consumption tax applies to goods and services at every production and distribution level, with VAT-registered taxpayers acting as intermediaries who collect and remit the tax to the government.

When registered taxpayers declare the VAT on their sales, they can claim a credit for the VAT paid on their inputs (VAT Act 2013, Sec 17). Suppliers of exempt goods and services, as outlined in the first schedule of the VAT Act 2013, do not charge VAT on their supplies and cannot claim credits for VAT paid on their purchases. The system also includes zero-rated goods and services, listed in the second schedule, where businesses apply a 0% VAT rate but can deduct the input tax paid on those purchases (VAT Act 2013, Sec 17).

2.3 Conceptual Framework

Conceptual framework is a written or visual presentation that explains either graphically or in narrative form the main things to be studied, the key factors, concepts, or variables, and the presumed relationship among them (Miles et al, 1999). The study focused on three variables that form the basis of a study. This current study had an independent variable, which was taxpayer patriotism, and the dependent variable was value-added tax compliance.

Independent Variables

Dependent Variable

Taxpayer Patriotism
- Civil duty
- Trust in the government

Value Added Tax compliance
- Tax payments
- Returns filed

Figure 1: Conceptual Framework

3. Methodology

The research design, according to Mutai (2001), refers to the techniques that will be used to meet the objectives of the research. The research design lays out the framework for data collection, measurement, and analysis (Cooper & Schinder, 2007). The study used a n explanatory research design, and the primary purpose of explanatory research is to explain why phenomena occur and also to predict future occurrences of that or similar phenomena. Blumberg et al. (2003) define the target population as the whole gathering of individuals or articles that a study centers on as the subject of research. The target population was 3044 small and medium enterprises in Kisii town (KRA, 2024). The study initially targeted a sample size of 353 respondents, calculated using the Yamane formula, as indicated in Figure 1. After data collection and verification, 279 completed questionnaires were received, yielding a strong response rate of 79% and a non-response rate of 21%. The study used questionnaires to collect primary data. The data collected was analyzed using both descriptive and inferential statistics. A multiple linear regression model was used to establish the strength of the relationship between independent variables, the dependent variable, and the moderating variable.

Reliability analysis

Reliability concerns the extent to which a measurement of a phenomenon provides stable and consistent results. Reliability is also concerned with repeatability (Creswell, 2013). This methodology gauges the mean of measurable items and their correlation. The commonly used coefficient of reliability is 0.7, with greater than indicating a good reliability (Kothari, 2004). In the study, a Cronbach's Alpha of 0.7 or above was accepted. The reliability of the questionnaire items was assessed using Cronbach's alpha, a measure of internal consistency that evaluates how closely related a set of items is as a group (Tavakol & Dennick, 2011). The reliability test presented in Table 1 indicates strong to excellent reliability across all constructs. For value-added tax (VAT) compliance ($\alpha = .931$) and constructs of taxpayer patriotism ($\alpha = .763$).

Table 1: Test of Reliability of Questionnaire

Factor	Number of Items	Cronbach's Alpha score	Conclusion
Value Added Tax Compliance	5	0.931	Reliable
Taxpayer patriotism	5	0.763	Reliable

4. Results and Discussion

4.1 Descriptive Analysis

4.1.1 Descriptive statistics for Taxpayer Patriotism

Table 2: found that the statement "I feel a personal responsibility to contribute to public services through taxation" had a high mean of 4.06 (SD = 0.246), indicating strong agreement. The low standard deviation suggests minimal variability in responses. The statement "I would report someone I know who is intentionally evading taxes" had a mean of 4.02 (SD = 0.668), showing agreement. The moderate standard deviation indicates some variability in responses. The statement "I am confident that my taxes are used effectively by the government" had a mean of 3.70 (SD = 0.938), reflecting neutral to slightly positive sentiment. The higher standard deviation indicates greater variability. The statement "Tax education should include promotion of patriotism and national responsibility" had a mean of 4.04 (SD = 0.304), indicating strong agreement. The statement "I believe that paying taxes helps strengthen my country's independence and self-reliance" had the highest mean of 4.09 (SD = 0.286), demonstrating strong agreement. The aggregated mean of 3.98 across all items indicates strong overall agreement with the notion of taxpayer patriotism, suggesting that respondents generally endorse tax compliance as a civic duty and national responsibility.

Table 2: Taxpayer Patriotism

	N Statistic	Mean Statistic	Std. Deviation Statistic
I feel a personal responsibility to contribute to public services through taxation	279	4.06	.246
I would report someone I know who is intentionally evading taxes.		4.02	.668
I am confident that my taxes are used effectively by the government.		3.70	.938
Tax education should include the promotion of patriotism and national responsibility.		4.04	.304
I believe that paying taxes helps strengthen my country's independence and self-reliance.		4.09	.286
Aggregated Mean		**3.98**	

4.1.2 Descriptive statistics for Value Added Tax Compliance

Table 3: The descriptive statistics regarding VAT compliance in Table 4.10 found that the statement "Our business always declares the correct VAT" had a mean of 3.97 (SD = 0.659), indicating strong agreement. The statement "I file our tax return on time" had a mean of 3.83 (SD = 0.777). The statement "I always report all tax liabilities following applicable tax laws" had a mean of 3.87 (SD = 0.720), showing agreement. The statement "Our business pays the right amount of taxes" had a mean of 4.01 (SD = 0.643). The statement "Our business pays and declares VAT by the due date because we believe it is morally right" had a mean of 4.03 (SD = 0.656), reflecting strong agreement. The aggregated mean of 3.94 across all items suggests strong overall compliance with VAT obligations, with respondents generally agreeing that their business adheres to tax filing and payment requirements. The distributions were mostly

symmetrical or slightly left-skewed, with platykurtic kurtosis indicating flatter distributions compared to a normal curve.

Table 3: Value Added Tax Compliance

	N Statistic	Mean Statistic	Std. Deviation Statistic
Our business always declares the correct VAT	279	3.97	.659
I filed our tax return on time.		3.83	.777
I always report all tax liabilities following applicable tax laws.		3.87	.720
Our business pays the right amount of taxes.		4.01	.643
Our business pays and declares VAT by the due date because we believe it is morally right.		4.03	.656
Aggregated Mean		**3.94**	

4.2 Correlation Analysis

The correlation matrix employed the use of the Pearson correlation coefficient and the probability value at a 95% confidence level to determine the nature of the relationships between taxpayer patriotism and VAT compliance. The study found a significant and positive correlation between taxpayer patriotism and VAT compliance (r = .677), suggesting that enterprises with a stronger sense of national duty are more likely to comply voluntarily with VAT obligations. This supports Luttmer and Singhal's (2014) argument that intrinsic motivations, such as patriotism, significantly influence tax morale and compliance behavior in developing economies.

Table 4: Correlation Statistics

	Value Added Tax Compliance	Taxpayer patriotism
Value Added Tax Compliance	1	0.677[**]
Taxpayer patriotism	0.677[**]	1

. **. Correlation is significant at the 0.05 level (2-tailed).

4.3 Regression Analysis

The results in Table 5 indicated that taxpayer patriotism had a positive correlation with value-added tax compliance up to 67.7% (R= 0.677). According to study findings, the model accounts for taxpayer patriotism for 45.8% (R-Square, 0. 458) of variation in value-added tax compliance. This implies that the remaining 54.2 % of the change was caused by other factors not included in the model. The results further reveal that even if the study adjusts, the model would still account for 45.2% (Adjusted R Square, 0.452) on value-added tax compliance.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.677[a]	.0.458	.452	.34761

a. Predictors: (Constant), Taxpayer patriotism _mean

Further ANOVA tests were conducted to determine whether the model works in explaining the relationship among variables as postulated in the conceptual model. The findings from Table 6 show an F value of 425.575 with a significance level of 0.000, which is far lower than the confidence level of 0.05, hence establishing that the model is statistically significant.

Table 6: Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.113	1	65.113	425.575	0.000
	Residual	42.502	277	0.153		
	Total	107.615	278			

a. Dependent Variable: Value Added Tax Compliance
b. Predictors: (Constant), Taxpayer patriotism

Table 7 showed that a unit change in Taxpayer patriotism caused a 0.163 increase in value-added tax compliance. The study found that Taxpayer patriotism had a positive and significant effect on value-added tax compliance, β =0.163, p-value =0.031<0.05. The hypothesis was rejected.

Table 7: Regression Coefficient analysis

Variable	Standardized β	Std. Error	t-Statistic	Unstandardized β	Prob.
Constant	0.208	0.055	3.781		0.000
Taxpayer patriotism	0.163	0.075	2.173	0.225	0.031

4.4 Discussion of the Findings

The study was to determine the effect of taxpayer patriotism on value-added tax compliance among small and medium enterprises in Kisii town, Kenya. The correlation analysis established that there was a significant and positive correlation between taxpayer patriotism and VAT compliance (r = .677), suggesting that enterprises with a stronger sense of national duty are more likely to comply voluntarily with VAT obligations. This supports Luttmer and Singhal's (2014) argument that intrinsic motivations, such as patriotism, significantly influence tax morale and compliance behavior in developing economies. The study found that taxpayer patriotism had a positive and significant effect on VAT compliance (β = 0.163, p = 0.031), suggesting that SMEs with a stronger sense of national duty are more likely to comply with VAT obligations voluntarily. This supports Alm and Torgler (2020), who argued that patriotic taxpayers view tax payments as a civic responsibility, thereby enhancing compliance rates. Several studies support the findings of this research.

5. Conclusion

The study concluded that taxpayer patriotism has a significant positive effect on VAT compliance, indicating that SMEs with a stronger sense of national duty are more likely to comply voluntarily. This contributes to the field by reinforcing the role of intrinsic motivation beyond enforcement mechanisms in VAT compliance, particularly in developing economies where trust in government remains a challenge. The study adds new knowledge by demonstrating that fostering patriotic sentiments through civic education and transparent use

of tax revenues could enhance voluntary compliance, providing policymakers with a non-coercive strategy to improve tax adherence.

6. Recommendations

The findings suggest several policy recommendations for government authorities. First, regarding the positive effect of taxpayer patriotism on VAT compliance, policymakers should develop national awareness campaigns that link tax payment to nation-building and showcase tangible public benefits from tax revenues.

Future studies should examine how specific government accountability measures affect value-added tax compliance.

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