

Effect of Tax Enforcement Mechanisms on Tax Compliance Level among Small and Medium Enterprises in Dagoreti North Sub-County

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Abstract

Tax compliance among SMEs remains a challenge in developing countries like Kenya. Kenya Revenue Authority (KRA) has experienced significant revenue losses due to weak enforcement mechanisms, loopholes in tax policies, and widespread corruption, which allowed tax evasion and fraud to thrive. Tax enforcement mechanisms are one of the initiatives being implemented by KRA to address this problem. Hence, the study objective was to establish the effects of tax enforcement mechanisms on SMEs' tax compliance levels in Dagoreti North Sub-County. The research was founded on economic deterrence theory. An explanatory research design was employed. The population was 6174 owners of licensed SMES in Dagoreti North Sub-County. A sample of 141 SME owners in Dagoreti North Sub-County was selected using stratified sampling. Primary data was collected using questionnaires. Qualitative data were analyzed through thematic analysis. Quantitative data were analyzed through descriptive and inferential statistics. The study established that tax enforcement mechanisms ($\beta = 0.667$; $p = 0.000$) significantly affected tax compliance levels. The study concluded that tax enforcement mechanisms are a significant determinant of tax compliance level among SMEs in Dagoreti North Sub-County. This can be done by leveraging the emerging AI tools to reduce the need for extensive manpower. This will enhance compliance and revenue collection, and encourage SMEs to maintain accurate financial records and consistently uphold tax obligations.

Keywords: *Tax Enforcement mechanisms, Tax audits, Digital tax monitoring, Tax Compliance*

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1. Introduction

Small and Medium-Sized Enterprises (SMEs) enhance economic development through innovation, employment creation, and contributions to a country's gross domestic product (GDP) (Albaz, Dondi, Rida & Schubert, 2020). Across the globe, SMEs contribute significantly to every country's GDP and social stability (Taiwo, Hakan & Savaş, 2022). This is because SMEs account for almost 90% of the existing businesses and at least 50% of the labor force (World Bank, 2019). However, SMEs struggle with tax compliance due to

inadequate financial resources, poor record-keeping practices, and limited knowledge of their tax obligations (Valerian, 2023). Tax compliance levels are often influenced by different factors, including the tax administration (Idrus, 2024). As argued by Ogungbesan (2023), effective tax administration determines whether SMEs voluntarily comply with tax laws or resort to tax evasion and avoidance.

Tax enforcement mechanisms are the initiatives and tools adopted by revenue authorities to ensure that people and businesses adhere to tax laws (Ikosimi, 2023). According to Xia (2020), the design of the enforcement mechanisms ensures deterrence of tax evasion, detection of non-compliance, and punishment of any tax violations. The tax enforcement measures are important in ensuring tax integrity and prompting businesses to pay their fair share of taxes to support public services and infrastructure (Oladele, Aribaba & Alade, 2019). The existing tax enforcement mechanisms include tax audits, use of withholding agents, penalties and interest charges, and digital tax monitoring. As argued by Olaoye and Ekundayo (2019), tax authorities conduct audits of individuals and corporate taxpayers to identify those who underreport on their tax returns. According to Vasylieva (2021), tax authorities also impose penalties on taxpayers who fail to file returns on time and on those who delay tax payments.

Globally, different countries have adopted diverse tax enforcement strategies to enhance compliance among SMEs (Onoja & Odoma, 2021). In Brazil, Martinez and Rodrigues (2024) argued that reliance on outdated digital systems and slow processing times complicate compliance among SMEs, leading to delays, errors, and penalties. This makes most SMEs unintentionally fall into tax non-compliance and resort to informality to avoid high administrative costs that hinder their contribution to the economy (Martinez & Rodrigues, 2024). In Yemen, Abd-Obaida, Ibrahim, and Udinc (2020) argued that weak tax administration, political instability, and limited trust in the tax system have led to low compliance levels, with many SMEs operating in the informal sector to evade high tax burdens.

In Africa, different countries have adopted various facets of tax administration to shape the tax compliance levels among SMEs. In Nigeria, Aidonjio (2023) noted that the introduction of the Voluntary Assets and Income Declaration Scheme (VAIDS) did not achieve the intended impact on compliance, as most SMEs still struggle with tax complexity, corruption, and inconsistent enforcement, leading to widespread tax avoidance and underreporting. In South Sudan, weak tax administration and limited enforcement mechanisms have led to low tax compliance among small enterprises (Benson, 2024). Uganda has made strides to improve tax compliance through innovative tax administration reforms. Uganda introduced electronic tax filing and compliance enforcement initiatives to enhance SME participation in the formal tax system (Kamoga, 2024).

In Kenya, the Kenya Revenue Authority (KRA) is responsible for tax enforcement, and it has implemented various measures to enhance tax compliance among SMEs (Ndirangu, 2022). In Dagoreti North Sub-County, the enforcement mechanisms and penalties imposed by the KRA have been shaping SME tax compliance behaviors (Asuga, 2024). The authority has introduced measures such as tax audits, penalties for late filings, and enhanced surveillance to deter non-compliance (Lokarach & Rugami, 2019). In addition, like many urban constituencies in Kenya, Dagoreti North Sub-County faces challenges related to tax compliance, including limited awareness, perceived complexity of tax procedures, and possible inefficiencies in tax enforcement. Further, despite these tax enforcement efforts, the impact they have on

compliance levels among SMEs Dagoreti North Sub- County is still underexplored. It's against this background that the study assessed the influence of tax enforcement mechanisms on the level of tax compliance among SMEs in Dagoreti North Sub-County.

1.1 Problem Statement

Tax compliance is difficult for SMEs in under-industrialized countries like Kenya. This has prompted the Kenya Revenue Authority to have initiatives for making sure that small businesses pay taxes to fund development projects (Salim, 2022). Tax administration is one of the measures that KRA is currently undertaking to ensure equitable tax collection and promote compliance among taxpayers (Youssef, 2019). Kenya Revenue Authority (KRA) has experienced significant revenue losses due to weak enforcement mechanisms, loopholes in tax policies, and widespread corruption, which allowed tax evasion and fraud to thrive. Most SMEs exploit these inefficiencies to underreport income, manipulate financial records, and evade taxation entirely.

The tax compliance levels among SMEs remain low despite the implementation of various tax administration measures, such as tax structure, tax enforcement mechanisms, the use of technology in tax administration, and taxpayer education (Ongeri, 2023). In 2023, KRA reported a tax compliance rate of 59% against the target of 65%, and in 2024, the tax compliance level for the SMEs dropped to 41% (KRA Annual Report, 2024). This could be attributed to persistent challenges of tax evasion and underreporting, which continue to undermine the effectiveness of tax administration (Nor & Mohamed, 2024). The Kenya Revenue Authority (KRA) reported in 2022 that only 1.56 million out of an estimated 7.4 million SMEs were registered for tax, indicating a compliance gap of nearly 80% (KRA, 2022). In addition, tax compliance among SMEs has many gaps, characterized by 14.7 million inactive PINs, 12.8 million self-employed outside the tax net, and a VAT gap of 38.9% (KRA, 2025).

The relevant existing studies on tax enforcement and tax compliance levels have identified various gaps. For example, Putra and Tjaraka (2020) focused on the effects of tax enforcement on tax compliance in Indonesia and could not be extended to SMEs in Dagoreti North Sub-County. In addition, research by Oladele, Aribaba, and Alade (2019), which examined tax enforcement and compliance in Nigeria, had contextual gaps because it was not conducted in Kenya. Further, research by Juma (2020) identified conceptual gaps because it omitted certain tax enforcement strategies, such as penalties. In addition, Muthoni's (2018) research exhibited methodological gaps, as it adopted a descriptive rather than an explanatory research design, which is not applicable to this study. Hence, the study addressed these gaps by examining how tax enforcement mechanisms affect SMEs' tax compliance in Dagoreti North Sub-County.

2. Literature Review

2.1 Theoretical Review

The proponents of economic deterrence theory were Cesare Beccaria (1738–1800) and Jeremy Bentham (1648–1780). The theory asserts that fear of punishments, such as penalties, keeps people from engaging in illegal behaviors, such as tax noncompliance (Raskolnikov, 2020). The theory argues that people are rational actors able to assess the costs and benefits of complying with or not complying with a law (Vincent, 2021). The theory outlines that people may choose to break the law if the expected benefits outweigh the potential costs, including

arrests by law enforcement agencies and legal costs. The theory places significant emphasis on the role of enforcement mechanisms in promoting compliance (Hati, Fitriasih, & Safira, 2020).

The theory could be attained through several methods, both punitive and persuasive. A punitive approach increases the likelihood of detection through tax compliance audits, with violators subject to penalties and fines (Hati, Fitriasih & Safira, 2020). The theory highlights that people are less likely to take the risk of violating the tax law when penalties for non-compliance are high (Vincent, 2021). The theory is applicable to this research because it suggests that taxpayers comply with tax regulations when they believe the penalties for tax evasion are severe. Economic deterrence theory provides a useful tool for designing tax enforcement mechanisms to ensure that SMEs are tax-compliant. The theory justifies the need for tax audits, the use of withholding agents, penalties, and interest charges, and digital tax monitoring to increase tax compliance among SMEs in Dagoreti North Sub-County.

2.2 Empirical Review

Research by Putra and Tjaraka (2020) examined the enforcement of tax laws to enhance Indonesian taxpayers' behavior toward tax compliance. The study used a quantitative approach. The target population was 18 employees of the Directorate General of Taxes in Indonesia. The interviews for collecting data. Data analysis was through thematic analysis. It was established that tax awareness and trust in tax authorities positively affected taxpayers' compliance levels. The research concluded that tax compliance among taxpayers could be enhanced through various tax law enforcement mechanisms, such as tax audits, penalties, and interest charges. The study was conducted in Indonesia, not in Kenya.

Moreover, Oladele, Aribaba, and Alade (2019) examined the tools for tax enforcement and tax compliance in Nigeria. The survey research designs were used. The target population was 150 staff of the Nigerian tax authority. A questionnaire was used to collect the data. The research established that tax audits ($r=0.278$; $p=0.03$) and tax penalties ($r=0.463$; $p=0.000$) had a positive, substantial link with tax compliance. The study also established that tax amnesty did not significantly affect tax compliance in Nigeria. The study concluded that tax enforcement tools significantly affected Nigerian tax compliance. However, the research was done in Nigeria and could be extended to cover Kenyan SMEs. The research also did not focus on all tax enforcement tools, as it omitted digital tax monitoring.

In addition, Kemunto (2019) investigated how tax enforcement measures affect compliance with corporation taxes in Nyeri County. The research employed descriptive research designs. The targeted population was 40 staff from companies in Nyeri County. A survey was utilized for collecting data. Data analysis was performed using regression. The study found that agency notices and charges on immovable property had an insignificant impact on compliance with corporation tax. It was revealed that the tax audit had substantially affected the compliance with corporation tax. The research suggested that tax administration authorities need to train and equip staff with the necessary powers to bolster efforts to enforce taxes. Though the research focused on compliance with corporate taxes, it did not focus on the compliance level among SMEs.

Juma (2020) investigated how enforcement strategies affected compliance with domestic taxes in Kenya. The fiscal exchange theory and agency theory guided the research. KRA reports from 2005 to 2009 were used to obtain secondary data. Data were analyzed using descriptive and inferential statistics. It was established that charge imposition, legal battles, and notices from

tax agencies significantly affected tax compliance with domestic taxes. The study concluded that tax enforcement strategies were significant determinants of domestic tax compliance in Kenya. It was recommended that KRA emphasize the use of agency notices and legal actions to ensure citizens are tax-compliant. The study, however, did not focus on SMEs and omitted some tax enforcement strategies, like penalties.

Further, Muthoni (2018) investigated how enforcement measures affected compliance with turnover tax in Muranga Town. The research used descriptive research designs. The targeted population was 241 taxpayers registered for turnover taxation using a stratified sampling approach. A survey was used to collect data. Data analysis was conducted using descriptive statistics and regression. It was found that enforcement measures, such as audits and penalties, significantly influenced compliance with the turnover tax. It was suggested that the frequency of audit and compliance checks be augmented to ensure that taxpayers are compliant. The study, however, did not focus on SMEs. The study was also conducted in Muranga, not in Nairobi County.

2.3 Conceptual Framework

The conceptual framework highlights the anticipated link between the dependent and independent variables. The dependent variable was tax compliance, whereas the independent variable was tax enforcement mechanisms. The conceptual framework is shown in Figure 1.

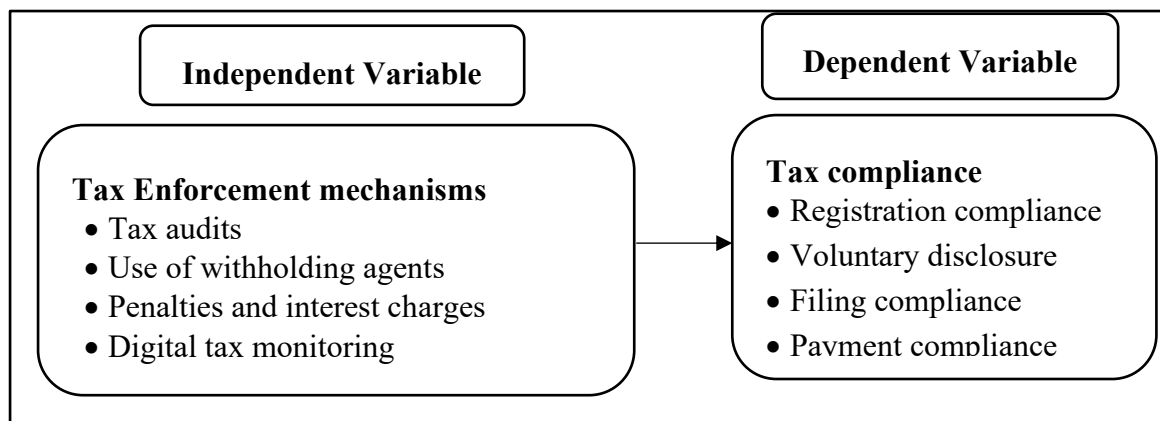


Figure 1: Conceptual Framework

3. Methodology

The study employed an explanatory research design. The targeted population was 6174 owners of licensed SMES in Dagoreti North Sub-County. A sample of 141 SME owners in Dagoreti North Sub-County was selected using stratified random sampling. Primary data was obtained using a questionnaire. Before distributing the questionnaires, informed consent from the participants was sought. The questionnaires were then distributed using drop and pick later method. Data analysis was conducted using SPSS. Thematic analysis was used for analyzing qualitative data. Quantitative data were analyzed using descriptive statistics, such as frequency, percent, mean, and standard deviation. Correlation analysis was conducted to establish the relationship between the variables. Moreover, regression analysis, conducted at the 95% confidence level, was used to examine how the tax enforcement mechanism affects the levels of tax compliance among SMEs in Dagoreti North Sub-County.

4. Results And Discussion

4.1 Response Rate

The researcher administered 141 questionnaires, of which only 102 were returned. The findings are illustrated in Figure 2.

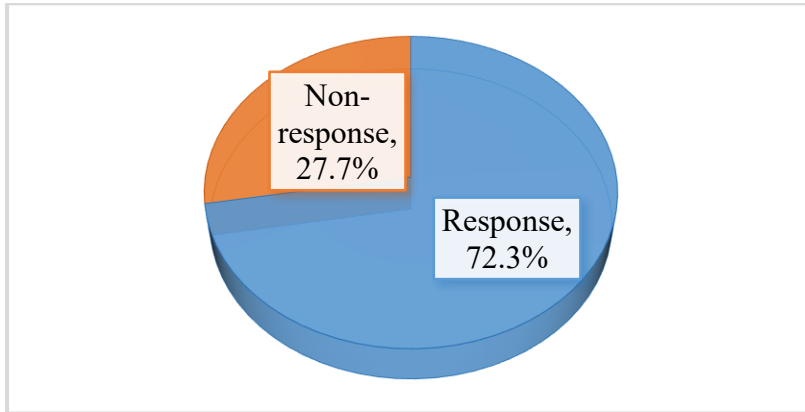


Figure 2: Response Rate

According to the results in Figure 2, the response rate was 72.3%, and the no-response rate was 27.7%. The response rate of 72.3% was deemed adequate, as it exceeded the 50% threshold. This is supported by Dahabreh *et al.* (2020), who argued that response rates exceeding 50% are sufficient for undertaking statistical analysis.

4.2 Reliability Results

Internal consistency reliability, as measured by Cronbach's Alpha, was used to assess the research tools' reliability. The findings are illustrated in Table 1.

Table 1: Reliability Results

	Cronbach's Alpha	N of Items
Tax enforcement mechanisms	.764	4
Tax Compliance Level	.911	4

According to the findings in Table 1, tax enforcement mechanisms ($\alpha=0.764$) and tax compliance level ($\alpha=0.911$) had Cronbach's Alpha values exceeding 0.7. This shows that the questionnaire was reliable and required no adjustments before data collection.

4.3 Descriptive Statistics

4.3.1 Tax Enforcement Mechanisms

The research intended to determine how tax enforcement mechanisms affect Tax compliance levels among SMEs in Dagoreti North Sub-County. The respondents were asked to indicate their level of agreement with the statements regarding the tax enforcement mechanisms. The results are shown in Table 2.

Table 2: Statements on Tax Enforcement Mechanisms

	Mean	Std. Dev.
There are regular tax audits by KRA to help improve compliance among SMEs	2.206	0.916
There is involvement of withholding agents in tax collection to enhance efficiency and reduce tax evasion	3.853	0.737
There are penalties and interest charges imposed for late or non-payment of taxes to deter non-compliance.	4.137	0.797
The digital systems have been adopted for tax monitoring to make it harder for businesses to underreport their income.	4.069	0.693

According to the results in Table 2, the respondents were in agreement that there are penalties and interest charges imposed for late or non-payment of taxes to deter non-compliance, as shown by a mean of 4.137, and that the digital systems have been adopted for tax monitoring to make it harder for businesses to underreport their income, as shown by a mean of 4.069. The findings are consistent with Vasylieva (2021), who noted that tax authorities also impose penalties on taxpayers who fail to file returns on time and on those who delay tax payments. Paroli (2023) also argued that tax agencies have integrated taxpayer databases and electronic filing systems, thereby streamlining tax administration and enhancing monitoring capabilities. Kemunto (2019) found that agency notices and charges on immovable property had an insignificant effect on corporate tax compliance. Xia (2020) argued that the design of the enforcement mechanisms ensures deterrence of tax evasion, detects non-compliance, and punishes any tax violations.

The respondents also agreed that withholding agents are involved in tax collection to enhance efficiency and reduce tax evasion, as indicated by a mean of 3.853. However, the respondents disagreed that there are regular KRA tax audits to improve compliance among SMEs, as indicated by a mean of 2.206. The results are consistent with Yesegat and Joseph (2017), who argued that withholding agents have been used to ensure that taxes are collected before income reaches the taxpayer, thereby reducing the opportunity for evasion. Muthoni (2018) noted that enforcement measures such as audits and penalties significantly influenced the compliance with the turnover tax. On the contrary, Jiang and Jiang (2025) noted that existing tax enforcement mechanisms include tax audits, the use of withholding agents, penalties and interest charges, and digital tax monitoring.

4.3.2 Tax Compliance Level

The respondents are asked to indicate their agreement with statements about the level of tax compliance. The findings are illustrated in Table 3.

Table 3: Statements on Tax Compliance Level

	Mean	Std. Dev.
I believe it is important for all eligible taxpayers to register with KRA in a timely and accurate manner	4.029	0.826
I am willing to voluntarily disclose any previously undeclared income or errors in my tax returns to the relevant tax authority.	3.324	0.914
I ensure that I file my tax returns accurately and within the stipulated deadlines every year	3.677	0.692
I consistently pay the full amount of tax I owe by the due date without requiring enforcement action.	2.265	0.855

According to the results in Table 3, the participants agreed that it is important for all eligible taxpayers to register with KRA in a timely and accurate manner (Mean=4.029) and that they ensure they file their tax returns accurately and within the stipulated deadlines every year (Mean=3.677). The findings are consistent with Olaoye and Ekundayo (2019), who noted that higher compliance levels are important as they reduce the costs of tax administration and maximize the revenue collected. Sari, Lutfillah, and Rahayu (2021) argued that voluntary disclosure reflects the taxpayer's integrity and transparency in revealing financial activities. Hendriks and Maposa (2020) argued that filing compliance ensures that tax authorities receive the essential information to assess the tax payable and identify any discrepancies.

The respondents were neutral that they are willing to voluntarily disclose any previously undeclared income or errors in their tax returns to the pertinent tax authority (Mean=3.324). However, the respondents disagreed that they consistently pay the full amount of tax they owe by the due date without requiring enforcement action (Mean=2.265). The results agree with Perveen and Ahmad (2022), who argued that compliance depends on taxpayers' perceptions of fairness, the complexity of tax systems, and enforcement mechanisms. Sari *et al.* (2021) argued that voluntary disclosure reflects the taxpayer's integrity and transparency in revealing financial activities. Idrus (2024) noted that registration compliance is the foundational step in tax administration since it creates a legal and systematic framework for taxing economic activities.

4.4 Inferential Analysis

Correlation analysis was conducted to determine the association among the variables. Moreover, multiple regression analysis was conducted at the 95% confidence level to examine the effect of tax administration on the level of tax compliance among SMEs in Dagoreti North Sub-County.

4.4.1 Correlation Analysis

The study conducted a Pearson correlation analysis to establish the relationship between the variables. The outcomes are illustrated in Table 4.

Table 4: Correlation Analysis (n=102)

		Tax enforcement mechanisms	Tax compliance level
Tax enforcement mechanisms	Pearson Correlation	1	.831**
	Sig. (2-tailed)		.000
Tax compliance level	Pearson Correlation	.831**	1
	Sig. (2-tailed)	.000	

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

According to the results, the study established that tax enforcement mechanisms are substantially linked to tax compliance level among SMEs in Dagoreti North Sub-County ($r=0.831$; $p=0.000$). The findings agree with Oladele, Aribaba, and Alade (2019) who established that tax audits ($r=0.278$; $p=0.03$) and tax penalty ($r=0.463$; $p=0.000$) had a positive and substantial link with tax compliance. Kemunto (2019) noted that agency notices and charges on immovable property had had an insignificant impact on compliance with corporation tax. Muthoni (2018) established that enforcement measures such as audits and penalties significantly influenced the compliance with turnover tax.

4.4.2 Regression Analysis

The researchers conducted a multiple regression analysis to investigate the effects of tax enforcement mechanisms on tax compliance levels. The outcomes are illustrated in Tables 5, 6, and 7.

Table 5: Model Summary

Model	R	R Square	Adjusted R-Square	Std. Error
1	.892 ^a	.796	.794	.240

a. Predictors: (Constant), Tax enforcement mechanisms

According to Table 5, the R-square was 0.796, implying that 79.6% of the variation in tax compliance levels could be explained by tax enforcement mechanisms. This shows that the remaining 20.4% of the changes in the tax compliance level could be attributable to other factors, such as tax structure and taxpayer education.

Table 6: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22.44	1	22.440	389.651	.000 ^b
	Residual	5.759	100	0.058		
	Total	28.199	101			
a. Dependent Variable: Tax compliance level						
b. Predictors: (Constant), Tax enforcement mechanisms						

From the findings in Table 6, the F-statistic was 389.651, which exceeded 3.9361, and the p-value was 0.000, which was less than 0.05. This indicates that the regression model was significant. Hence, tax enforcement mechanisms could be used to predict the levels of tax compliance among the SMEs.

Table 7: Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.788	.227		3.471	.001
	Tax enforcement mechanisms	.763	.112	.667	6.813	.000
a. Dependent Variable: Tax Compliance Level						

From the regression coefficients, the equation will be:

$$Y = 0.788 + 0.667X_1$$

Where:

Y = Tax compliance level

X₁ = Tax enforcement mechanisms

Based on the results, a 1% change in tax enforcement mechanisms leads to a 0.667% change in tax compliance among SMEs in Dagoreti North Sub-County. The results are consistent with Egwanwor and Edori (2024), who argued that enforcement tools were significant determinants of tax compliance. Oladele et al. (2019) noted that tax enforcement tools significantly affected tax compliance in Nigeria.

5. Conclusion

The study concluded that tax enforcement mechanisms significantly affected the level of tax compliance among SMEs in Dagoreti North Sub-County. This shows that significant changes in tax enforcement mechanisms affect the levels of tax compliance. Penalties and interest charges imposed for late or non-payment of taxes were found to deter non-compliance. In addition, adopting digital systems for tax monitoring made it harder for businesses to

underreport income. Moreover, the involvement of withholding agents in tax collection enhanced efficiency and reduced tax evasion.

6. Recommendations

The study recommends that the Kenya Revenue Authority (KRA) develop strategies to enhance the efficiency of tax audits for SMEs. This can be done by leveraging the emerging AI tools to reduce the need for extensive manpower. This will enhance compliance and revenue collection, and encourage SMEs to maintain accurate financial records and consistently uphold tax obligations.

There is also a need for the Kenya Revenue Authority to regularly organize consultative seminars with SME owners to understand their perceptions regarding tax rates. The feedback from these seminars would assist in developing a fair and balanced tax system that aims to enhance the sustainability of SMEs and strengthen revenue collection. There is a need to review and expand tax incentives, such as exemptions, deductions, and reliefs, targeted at SMEs to promote compliance and stimulate investment.

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