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Effect of Tax Law Complexity on Domestic Tax Compliance Among Medium Taxpayers in the West of Nairobi Tax District, Kenya

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Abstract

Tax revenue is the backbone of all governments' revenue worldwide. Taxation is the principal source of government revenue used to finance public expenditure. In Kenya, the expansion of sectors has widened the tax base, yet domestic tax compliance among medium taxpayers remains a persistent challenge. Institutional factors play a critical role in influencing tax compliance behaviour. This study sought to determine the effects of Tax law complexity on domestic tax compliance among medium taxpayers in the West of Nairobi Tax District, Kenya. The study was guided by the following theories. Ability to Pay Theory and Distributive Justice Theory. The research adopted an explanatory research design. The target population comprised 2302 medium taxpayers, with a sample size of 340 respondents. The study response rate of 81.8% showed that, out of the targeted 340 respondents, 278 completed and submitted their questionnaires. Questionnaires were used to collect primary data from business owners. The data were analyzed using descriptive and inferential statistical techniques. The study's regression analysis found that tax law complexity had a significant negative effect on domestic tax compliance (β = -0.078, p = 0.031). The study recommends that policymakers should prioritize the simplification and codification of tax legislation. This involves reviewing and consolidating tax acts to reduce ambiguities, using plain language in drafting new regulations, and providing clear, accessible guidelines tailored to medium taxpayers. Further studies should investigate the role of digitalization, specifically examining the impact of mobile tax filing applications, automated tax calculators, and the perceived ease of use of e-tax systems on domestic tax compliance.

Keywords: *Tax Law Complexity, Domestic Tax Compliance, Medium Taxpayers*

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1. Introduction

Tax is a compulsory contribution to the support of government, levied on persons, property, income, commodities, transactions, etc., now at fixed rates, mostly proportional to the amount on which the contribution is levied (Wenzel, 2020). In general, compliance is conforming to a rule, such as a specification, policy, standard, or law. In taxation, there is no standard all-embracing definition of compliance adopted across all tax compliance studies; however, tax compliance has been used to mean compliance with registration requirements and reporting requirements (Le Baube, 2021)

Domestic taxes in Kenya refer to taxes levied by the government on income, goods, and services generated within the country's borders. These taxes include income tax, value-added tax (VAT), excise duty, and other levies imposed by the Kenya Revenue Authority (KRA) to fund national development and public services (Kenya Revenue Authority, 2016).

The Domestic Taxes Department (DTD) was formed in 2011 with the main objective of simplifying tax administration and making it easier for taxpayers to comply with their tax obligations. Over the last few years, the KRA modernization programme has focused on effective "Customer Service Delivery," and the formation of the DTD was instrumental to that principle (OECD,2021)

In Kenya, domestic tax compliance remains a critical issue despite ongoing reforms to modernize tax administration. Tax compliance refers to the willingness of taxpayers to accurately and timely fulfill their tax obligations as required by law. According to Waweru and Muturi (2021), compliance behaviour is influenced by a combination of institutional and behavioural factors, including the perceived fairness of tax systems, administrative efficiency, and the complexity of tax laws. Similarly, Mwangi (2023) observed that taxpayers' attitudes toward tax payment are shaped by their perceptions of transparency, governance integrity, and the ease of accessing tax services.

Tax law complexity refers to the extent to which tax laws are perceived as difficult to understand and comply with. Frequent amendments, unclear legal provisions, and complicated filing procedures increase uncertainty and compliance costs, particularly for medium taxpayers who may not have the expertise or resources to navigate complex tax codes (Bird, 2025; Kirchler, 2025). In Kenya, frequent changes to tax laws have led to confusion among taxpayers, contributing to both unintentional errors and deliberate evasion. Simplifying tax laws and enhancing tax literacy are widely recommended strategies to foster better compliance (OECD, 2019).

The West of Nairobi Tax District is one of the Kenya Revenue Authority (KRA) tax administration regions mandated to oversee tax registration, assessment, collection, enforcement, taxpayer education, and compliance within the western part of Nairobi County. The district serves a diverse range of taxpayers, including individuals, small and medium-sized enterprises (SMEs), and large corporate organizations operating within its jurisdiction. Owing to its high concentration of commercial activities, the district plays a significant role in domestic revenue mobilization and provides an appropriate setting for studies examining tax compliance and taxpayer behavior.

1.1 Problem Statement

Tax compliance remains a persistent challenge for many developing economies, including Kenya, where domestic tax revenue is critical for financing public services and national development (Musgrave & Musgrave, 1989; OECD, 2019). Despite various reforms and targeted interventions by the Kenya Revenue Authority (KRA) aimed at expanding the tax base, compliance levels among medium taxpayers continue to fall short of expectations (KRA, 2023). For instance, in the financial year 2022/2023, the PAYE tax collections were Ksh. 441.60 billion, representing a percentage of 96% against a target of Ksh. 459.26 billion, thereby

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falling short of the target by 17.66 billion (KRA, 2023). VAT collection for the financial year 2022/2023 stood at KShs. 272.452 billion (KRA, 2023) and KShs. 314.17 billion for the 2023/2024 financial year (KRA, 2024), indicating a significantly lower VAT collection performance compared to preceding years. Further, while KRA had a revenue target of Ksh2.47 trillion for the 2024/2025 financial year, it missed it by Ksh163.46 billion in the first half (KRA, 2025).

The study seeks to provide insights that will not only enhance tax compliance but also strengthen revenue collection and support sustainable economic development. The findings are expected to guide policymakers, KRA, and other stakeholders in designing interventions that balance administrative reforms with strategies that build taxpayer trust and accountability. Therefore, the study was to assess the effect of tax law complexity on domestic tax compliance among medium taxpayers in the West of Nairobi Tax District.

2. Literature Review

2.1 Theoretical Review

2.1.1 The Ability to Pay Theory

The Ability to Pay Theory, developed by Adam Smith (1776), posits that taxpayers should contribute to government revenue according to their ability to pay. The theory argues that tax liability should be based on an individual's or entity's ability to bear the tax burden, with higher-income earners contributing more than those with lower incomes. This principle promotes equity and social justice by ensuring that taxation is distributed fairly across different income groups (Musgrave, 1959; Chauke et al., 2017; Emslie et al., 2021).

In the context of domestic tax compliance, the Ability to Pay Theory suggests that taxpayers are more likely to comply voluntarily when they perceive the tax system as fair and proportionate to their income. Fairness in tax assessment enhances trust in tax authorities and strengthens taxpayers' willingness to meet their tax obligations. Conversely, when taxpayers perceive tax burdens as excessive or inequitable, they are more likely to engage in tax evasion or avoidance (Kirchler et al., 2008; Alm & Torgler, 2011; Omondi, 2021).

The Ability to Pay Theory provides a relevant theoretical foundation for this study by explaining how perceptions of tax fairness influence domestic tax compliance. The theory suggests that aligning tax obligations with taxpayers' financial capacity promotes voluntary compliance, strengthens confidence in the Kenya Revenue Authority (KRA), and supports equitable revenue collection while reducing opportunities for tax non-compliance (Torgler, 2007; Chigbu et al., 2012).

2.1.2 Distributive Justice Theory

Distributive Justice Theory, developed by Rawls (1971), argues that a fair tax system should distribute tax obligations equitably while ensuring that tax laws are transparent, understandable, and accessible to all taxpayers. The theory emphasizes that justice is achieved when tax rules promote equal opportunities for compliance and do not impose disproportionate burdens on specific groups. Similarly, Murphy and Nagel (2002) contend that taxation should be structured to promote fairness and social equity rather than create unnecessary disadvantages for particular taxpayers.

Regarding the complexity of tax law, the theory suggests that overly complex tax legislation undermines fairness by creating unequal compliance costs. Small and medium-sized enterprises and individual taxpayers often have limited financial and technical resources to interpret complicated tax laws, whereas larger organizations can afford professional tax advisors and legal experts. Consequently, complex tax laws may create disparities in compliance and increase perceptions of inequity within the tax system (James & Alley, 2004).

Distributive Justice Theory therefore provides a suitable foundation for explaining the relationship between tax law complexity and tax compliance. The theory posits that simplifying tax laws enhances fairness, reduces compliance costs, minimizes filing errors, and strengthens taxpayers' confidence in the tax system. As a result, taxpayers are more likely to comply voluntarily when they perceive tax laws to be clear, equitable, and consistently applied (Kirchler, 2007; OECD, 2021).

2.2.Empirical Review

2.2.1 Domestic tax compliance

Domestic tax compliance refers to the extent to which taxpayers fulfil all legal obligations relating to tax registration, accurate self-assessment, timely filing, and full payment of taxes as stipulated by law (KRA, 2023). Under Kenya's self-assessment tax system, taxpayers are responsible for independently determining their tax liabilities and complying with all administrative requirements. Compliance, therefore, extends beyond the payment of taxes to include adherence to record-keeping standards, the submission of accurate returns, and cooperation with tax audits and investigations.

The government's ability to design effective economic and fiscal policies depends largely on the level of taxpayer compliance. Kesselman (2023) notes that while moderate income taxes can encourage individuals to work, invest, and save, excessively high rates often act as a disincentive, leading to tax evasion and reduced productivity. Recent studies such as Waweru and Muturi (2021) and Mwangi (2023) further emphasize that tax compliance behavioural is influenced not only by economic variables but also by institutional and behavioral factors, including perceptions of fairness, transparency, and efficiency within the tax system.

Despite continuous reforms and digitalization of tax systems, Kenya still faces a compliance gap, particularly among medium taxpayers who play a key role in domestic revenue generation. Njeru (2024) observed that while automation has simplified filing procedures, compliance remains constrained by perceived corruption, complex laws, and administrative inefficiencies. These challenges underscore the need to examine how institutional factors shape compliance outcomes, and how taxpayers' perceptions may moderate this relationship within Kenya's domestic tax framework.

2.2.2 Tax Law Complexity

Tax law complexity has been widely recognized as a significant determinant of tax compliance behavior. Complex tax systems often lead to increased compliance costs, confusion, and uncertainty among taxpayers, which can inadvertently or deliberately result in non-compliance. Empirical studies across various contexts have consistently highlighted the negative impact of tax complexity on compliance, particularly among small and medium-sized enterprises (SMEs).

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In Nigeria, a study by Saad (2024) found that complicated tax regulations discouraged compliance among SMEs due to limited resources available for professional tax advisory services. Similarly, Sapiei and Kasipillai (2024) reported in Malaysia that tax simplicity enhances voluntary compliance, suggesting that clearer and more straightforward tax laws can improve compliance rates. These findings align with the Ability-to-Pay Theory, which posits that taxpayers' compliance is influenced by their economic capacity and the perceived fairness of the tax system. Complex tax laws can increase the perceived unfairness, thereby affecting compliance behavior.

In the Kenyan context, Muita (2021) found that frequent changes in tax policies, ambiguous tax provisions, and complex filing systems undermine compliance among medium taxpayers. Many taxpayers rely heavily on tax agents due to their limited understanding of the tax system. The Kenya Association of Manufacturers (KAM, 2019) also raised concerns about the complexity of tax procedures under Kenya's Income Tax Act, especially for medium-sized taxpayers who lack the advanced systems or technical teams that large corporations can afford. This highlights the unique challenges faced by medium taxpayers, who are often caught between the simplicity afforded to smaller businesses and the sophisticated systems of larger corporations.

Moreover, a study by Abdul (2020) examined the roles of tax fairness and complexity in tax compliance decisions among large- and medium-sized business taxpayers in Kenya. The findings revealed that while fairness perceptions are multidimensional, only exchange fairness significantly affects tax compliance behavior. This underscores the importance of perceived fairness in the compliance decision-making process, showing that taxpayers' responses to complexity are shaped not only by their capacity but also by how equitable they perceive the system to be.

2.3 Conceptual Framework

A conceptual framework is a pictorial diagram that presents a clear interrelationship between the study's independent and dependent variables (Mugenda & Mugenda, 2003). The conceptual framework shows how the independent and dependent variables are related. The independent variable is Tax law complexity, and the dependent variable is domestic tax compliance, as shown in Figure 1.

Independent Variable **Dependent Variable**

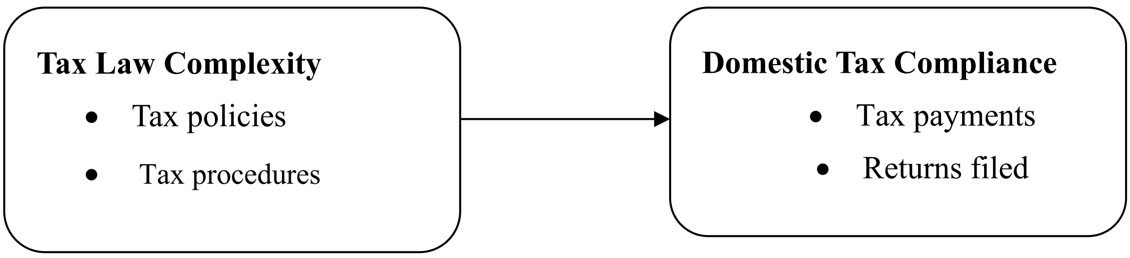

Figure 1: Conceptual Framework

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3. Methodology

A research design is the plan and structure of an investigation conceived to obtain answers to study objectives (Bryman & Cramer, 2012). A research design is a roadmap for carrying out a research study (Schallmo, Williams & Lang, 2018). The study employed the explanatory research design. This design seeks to determine what is causing a particular occurrence. Yin (2022) defines a population as an entire group of individuals, events or objects having a common observable characteristic. The target population comprises all units of interest in a particular study. It's the composition of units, elements, or people that were studied or which the research was on (Cooper & Schindler,2022). In this research, the target population comprised 2,302 medium taxpayers in the West of Nairobi (KRA, 2024). The sample comprised 340 respondents. This group was selected because medium taxpayers form a significant segment of Kenya's revenue base; they contribute substantially to domestic tax collection but often face distinct compliance challenges compared to small and large taxpayers. The study used descriptive and regression analyses. The study response rate of 81.8% indicated that, of the targeted 340 respondents, only 278 completed and submitted their questionnaires; the remaining 62 were deemed non-responsive to the survey due to lack of interest in the topic and time constraints.

Reliability analysis

According to Nunnally (1978), many factors can prevent measurements from being repeated perfectly. In this study, reliability was assessed using Cronbach's alpha with a threshold of 0.7, below which the instrument items are deemed unreliable. Table 1 shows that for the 5 items measuring domestic tax compliance, the alpha value was 0.933, which is>0.7, indicating a high level of internal consistency in responses to the statements. Similarly, the alpha value for the 5 items measuring tax law complicity was 0.907, which is>0.7, indicating high internal consistency.

Table 1: Test of Reliability of Questionnaire

Factor	Number of Items	Cronbach Alpha score	Conclusion
Domestic tax compliance	5	0.933	Reliable
Tax law complicity	5	0.907	Reliable

4. Results and Discussion

4.1 Descriptive statistics for Tax Law Complexity

Based on the data presented in 2, the descriptive statistics for the items measuring tax law complexity reveal a consistent pattern of agreement among respondents. The item "The current tax laws in Kenya are easy to understand" resulted in a mean score of 4.02 (SD = 0.817), indicating low variability in responses and suggesting that respondents tend to agree with this statement. For the statement "Frequent changes in tax regulations make compliance challenging," the mean score was 4.01 (SD = 0.808), the low standard deviation suggests a high level of consensus, and the mean reflects general agreement. Regarding the item "Tax law complexity creates opportunities for tax avoidance or evasion," the mean was 3.99 (SD = 0.797), suggesting that respondents agree with the statement, and the low standard deviation indicates low response dispersion. The statement "I find it difficult to interpret specific tax provisions without professional help" yielded a mean of 3.92 (SD = 0.782), indicating agreement and consistent responses. Finally, the item "Hiring a tax consultant or accountant is necessary to ensure compliance" obtained a mean of 4.03 (SD = 0.821), the highest in the set, indicating agreement and a low variability in responses. Overall, the aggregate mean of 3.99 across all items confirms a general consensus that tax law complexity is a significant factor, with all items demonstrating low variability, near-symmetrical distributions, and consistently platykurtic curves.

Table 2: Descriptive statistics: Tax Law Complexity

N= 278	Mean	Std. Deviation
The current tax laws in Kenya are easy to understand	4.02	.817
Frequent changes in tax regulations make compliance challenging	4.01	.808
Tax law complexity creates opportunities for tax avoidance or evasion	3.99	.797
I find it difficult to interpret specific tax provisions without professional help	3.92	.782
Hiring a tax consultant or accountant is necessary to ensure compliance	4.03	.821
Mean	3.99	

4.2 Descriptive statistics for Domestic Tax Compliance

Table 3 showed that the item “I make correct tax declaration” received a mean score of 4.01 (SD = 0.808), indicating that respondents generally agreed with this statement, with the standard deviation suggesting a low degree of variability in responses. For the statement “I am aware of the due dates for filing tax returns,” the mean score was 4.07 (SD = 0.814), reflecting agreement among respondents and low response variability. The item “I make tax payments on time” had a mean of 4.09 (SD = 0.801), signifying that respondents agreed with the statement, with a low spread of responses around the mean. Regarding “I comply with tax registration requirements by KRA,” the mean was 3.97 (SD = 0.787), indicating a neutral-to-slightly agreeable stance with low variability. Finally, the item “I comply with tax reporting requirements, procedural rules and regulations set by KRA” yielded a mean of 4.13 (SD = 0.829), the highest in the set, indicating that respondents agreed with this statement and showing low variability. The aggregate mean of 4.05 across all items suggests that, on average, respondents reported a level of agreement with statements concerning domestic tax compliance.

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Table 3: Descriptive statistics: Domestic Tax Compliance

N= 278	Mean	Std. Deviation
I make a correct tax declaration	4.01	.808
I am aware of the due dates for filing tax returns	4.07	.814
I make tax payments on time	4.09	.801
I comply with tax registration requirements by KRA	3.97	.787
I comply with tax reporting requirements, procedural rules, and regulations set by KRA.	4.13	.829
Mean	4.05	

4.3 Correlations Analysis

In this investigation, the Pearson product-moment correlation coefficient was used. (Creswell, 2009) states that correlations are used to assess the strength of a two-variable linear connection. Table 4 presents the correlations between the independent and dependent variables. Additionally, tax law complexity had a significant negative correlation with domestic tax compliance (r = -0.554, p = 0.037),

Table 4: Correlation Statistics

	Domestic tax compliance	Tax law complexity
Domestic tax compliance	1	-0.554**
Tax law complexity	-0.554**	1
Sig.	0.037	

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

4.4 Regression Analysis

The results in Table 5 indicated that tax law complexity had a positive correlation with domestic tax compliance up to 55.4% (R= 0.554). According to the study's findings, the model accounts for 30.6% of the variation in domestic tax compliance (R-square = 0.306). This implies that the remaining 69.4 % of the change was caused by other factors not included in the model. The results further reveal that even after adjustment, the model would still account for 30.1% (Adjusted R Square, 0.301) of domestic tax compliance.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.554[a]	.0.306	.301	.38567

a. Predictors: (Constant), tax law complexity _mean

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The ANOVA for direct effects in Table 6 showed that there was a high ratio between explained variance and unexplained variance (F = 556.276, p-value = 0.000 < 0.05), implying that the effect of tax law complexity on the domestic tax compliance model was significant.

Table 6: Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36.158	1	36.158	556.276	0.000
	Residual	18.120	276	0.065		
	Total	54.278	277			

a. Dependent Variable: Domestic tax compliance

b. Predictors: (Constant), Tax law complexity

Table 7 shows that a 1-unit change in tax law complexity was associated with a 0.245 increase in Domestic tax compliance. The study found that tax law complexity had a significant negative effect on Domestic tax compliance (β = -0.078, p-value = 0.031 < 0.05). The hypothesis was rejected.

Table 7: Regression Coefficient

Variable	**Standardized β**	**Std. Error**	**t-Statistic**	**Unstandardized β**	**Prob.**
Constant	0.613	0.171	3.585		0.001
Tax law complexity	-0.078	0.033	-2.516	-0.111	0.031

4.5 Discussion

The study was to determine the effect of tax law complexity on domestic tax compliance among medium taxpayers in the West of Nairobi Tax District, Kenya. The study found that, on average, respondents agreed with the statements measuring tax law complexity, with a mean of 3.99 across all items, confirming a general consensus that tax law complexity is a significant factor. All items demonstrated low variability, near-symmetrical distributions, and consistently platykurtic curves. The study found a significant negative correlation between tax law complexity and domestic tax compliance (r = -0.554, p = 0.037), indicating that as taxpayers find tax laws and procedures more complex and difficult to understand, their level of compliance decreases. The study further found that tax law complexity had a significant negative effect on domestic tax compliance (β = -0.078, p = 0.031). This finding confirms that convoluted and opaque tax legislation acts as a barrier to compliance, likely by increasing the cost and difficulty of adherence for medium taxpayers. This finding is consistent with research by Batrancea et al. (2022), which demonstrated that tax complexity heightens perceived compliance costs and fosters non-compliance, especially among smaller enterprises that may lack the resources to navigate tax requirements.

5. Conclusion

The study concludes that tax law complexity exerts a significant negative effect, acting as a substantial barrier to compliance for medium taxpayers. This finding contributes new knowledge by demonstrating that the detrimental impact of complexity is not absolute but is instead contingent on taxpayer perception; the negative effect can be significantly mitigated when taxpayers hold favorable overall perceptions of the tax system, revealing a critical interaction between cognitive burden and attitudinal resilience.

6. Recommendations

The study recommends that policymakers should prioritize the simplification and codification of tax legislation. This involves reviewing and consolidating tax acts to reduce ambiguities, using plain language in drafting new regulations, and providing clear, accessible guidelines tailored to medium taxpayers. A concrete starting point would be to establish a dedicated Tax Law Simplification Task Force within the Ministry of Finance, composed of legal drafters, tax administrators, and private-sector representatives, with a mandate to identify the top 20 legislative provisions that generate the most interpretive disputes and to propose plain-language amendments within 12 months.

Further studies should investigate the role of digitalization, specifically examining the impact of mobile tax filing applications, automated tax calculators, and the perceived ease of use of e-tax systems on domestic tax compliance.

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