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Effect of Taxpayer Service Delivery on Rental Income Tax Compliance Among Property Owners in Kikuyu Township, Kiambu County, Kenya

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Abstract

Purpose: To ensure a nation's prosperity, a tax administration system must be both functional and efficient. Kenya has had a persistent revenue shortfall relative to spending for years, despite tax reforms implemented to meet its targets. The Finance Act of 2015 introduced the rental income tax. Despite these changes, the percentage of people who comply with the rental income tax has remained low since its introduction. Therefore, this study sought to determine the effect of taxpayer service delivery on rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya. This study was guided by the Ability to Pay Theory and the Theory of Planned Behavior.

Methodology: The study used an explanatory research design, and primary data were collected using a structured questionnaire. The target population was 2,792 property owners in Kikuyu Township, Kiambu County, and the sample size was 349 respondents. The data were analyzed using descriptive statistics and linear regression.

Results: Taxpayer service delivery had a positive and significant effect on rental income tax compliance ($\beta = 0.197$, $p = 0.001 < 0.05$).

Recommendation: The study recommends that the government allocate resources to establish dedicated rental income tax service desks within Kenya Revenue Authority offices and fund community-based outreach initiatives that provide clear, timely, and responsive guidance on rental income tax obligations. Future research could investigate the effects of social norms on rental income tax compliance, as property owners may be influenced by the compliance behaviour of their neighbours, professional networks, or community associations.

Keywords: *Taxpayer Service Delivery, Rental Income Tax Compliance, property owners*

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1. Introduction

To support fiscal growth and development, governments need sustainable income sources for social programs and community investments. Taxes remain the main source of government revenue in both developing and developed economies. Governments need to come up with a tax compliance system that will not discourage taxpayers from playing a part in tax payments Chandra, 2020). According to Robinson (2022), tax collection is important to any country, even though citizens do not favor or understand it. They argue that although taxpayers acknowledge the need to pay taxes and enjoy government benefits in the form of public services, most do not favor tax compliance. Understanding the importance of tax compliance is critical because it shapes how the government affects citizens' lives (Oberholzer, 2020).

Rental income tax compliance refers to the extent to which property owners accurately declare rental income, keep proper records, and remit the correct taxes under established tax laws and regulations. Rental income is a significant source of government revenue; however, it is often underreported because rental markets are informal and monitoring systems are weak. According to James Alm (2019), enforcement mechanisms and taxpayers' perceptions of government legitimacy largely influence tax compliance behavior. Similarly, Bruno (2017) emphasizes that voluntary compliance improves when taxpayers perceive the tax system as fair and transparent. In addition, Kirchler (2018) argues that social norms and trust in authorities play a crucial role in shaping compliance behavior, particularly in income streams that are difficult to monitor, such as rental income.

In Kenya, the Finance Act (section 6A of 2015) stipulates a 10% tax rate on rental property income for annual rental income between Kshs. Kshs. 144,000 and 10 million. The rate changed to 7.5 % (Finance Act, 2023). Where annual rental income exceeds Kshs. 10 million, the tax rate is 30% (Finance Act, 2015). Under the Finance Act of 2015, the 10 percent tax rate applies to aggregate rental income earned by the property owner, provided the total annual rental income does not exceed Kshs. 10 million. However, the Finance Act 2020 amended the minimum rental income thresholds, increasing the upper threshold from Kshs.10 million to Kshs.15 million per annum, while the lower threshold increased from Ksh.144,000 to Ksh. 288,000 per annum.

Kikuyu is a semi-urban town located in Kiambu County, approximately 20km from Nairobi CBD, and forms part of the Nairobi metropolitan area. With an estimated population of 324,000 people from the 2019 census, the town is generally a low- to medium-density area, with most residents in the middle-income class. The area comprises a mix of residential, retail, and a few commercial developments (Cytonn, 2021). Residential housing in Kikuyu township includes a wide variety of forms, from publicly aided tenant purchase and mortgage houses to apartments and semi-urban houses.

Some Kikuyu residents own several rental houses or units and manage them secretly (KIPPRA, 2022; Cytonn, 2021). The average rent of a 1-bedroom apartment is Ksh. 19,600, while a 2-bedroom apartment rents for Ksh. 27,500, and 3-bedroom apartments usually rent at Ksh. 43,500 on average. One-bedroom units have a higher yield of 7% due to higher occupancy (Cytonn, 2021). This is because the area attracts the lower middle class, who make up the majority of Kikuyu's population. The rent charged for such units varies depending on factors like proximity to a tarmac road, a business center, security, the size of the house, and so forth. Owners or agents appointed by the owners usually collect rents (KIPPRA, 2022).

1.1 Problem Statement

Despite the tremendous growth of the real estate sector in Kenya in recent years, tax collection from the sector has remained very low. Rental income tax remittance by property owners has been largely low in spite all the energies employed to enforce rental income tax policies. In KRA's 8th Corporate Plan (2021), real estate is part of the tax base expansion plan. Moreover, since rental income tax was introduced, the sector has not contributed effectively to the economy despite recording high growth.

According to a KRA (2025) report, KRA has consistently performed below its targets. For instance, in 2024/2025 financial year the authority collected Kes 14.4 billion against a set target of Kes 16.3 billion. Because KRA did not meet its target, infrastructure development and social services are affected. Due to KRA missing the target, the government is not able to adequately provide the much-needed public services, which include security, quality health care and education, water and better housing, and infrastructure development. This has thus raised a concern, as the Government aims to achieve its targets, hence the need for this study. This underscores the need to evaluate how taxpayer service delivery affects rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya.

2. Literature Review

2.1Theoretical Review

2.1.1 The Ability to Pay Theory

Smith, in The Wealth of Nations (1776), stated that things such as defending the country and maintaining the institutions of good government are of general benefit to the public. Thus, it is reasonable that the population as a whole should contribute to the tax costs. It is also reasonable to demand certain other things of a tax system, for instance, that the amounts of tax individuals pay should bear some relationship to their abilities to pay.

The ability to pay theory indicates that every person should pay taxes to the government depending on his or her ability to pay Zolt & Bird, 2003; Rai, 2004; Chodorow, 2008; Batt, 2012). This theory suggests that wealthy people should pay higher taxes because, without government protection, they could not enjoy the income they earn. Adam Smith argued that the taxes should be proportional to the income Zolt and Bird, 2003; Rai, 2004; Chodorow, 2008; Batt, 2012). It can therefore be argued that this is a critical principle of tax because it advocates that tax should provide equity in its application, meaning those with financial resources should make the payment.

This theory holds that people should pay taxes according to their ability to payand assessment of their taxable capacity should be made based on the basis of, and that taxable capacity should be assessed based on income and property. The most popular and accepted principle of equity or justice in taxation is that citizens should pay taxes to the government in accordance with their ability to pay (Limerick, 2013). It can therefore be argued and appears reasonable and just that taxes should be levied on the basis of the taxable capacity of a person, and using this principle it can be stated that if the taxable capacity of one individual is greater than that of the other person, that a person who earns more should be asked and expected to pay more taxes in comparison with the one who earns less.

2.1.2 Theory of Planned Behaviour

Theory of planned behavior is an important theory which falls within the scope of social Psychology and tries to explain human behaviors. Ajzen (1991) developed this theory as an improved form of the Theory of Reasoned Action to explain conscious behavior. According to this theory, behaviors of individuals within society are under the influence of definite factors, originate from certain reasons, and emerge in a planned way. Nevertheless, the ability to perform a particular behavior depends on whether the individual has a purpose for that behavior. As for the factors determining the purpose towards the behaviour, they are attitude towards behaviour, subjective norms and perceived behavioural control (Erten, 2002). These factors also depend on behavioral beliefs, normative beliefs, and control beliefs (Ajzen, 2011).

Subjective norm refers to the opinions of other individuals who are important to the individual who will perform the behavior or are taken as a reference for this behavior. Finally, perceived behaviour control specifies the difficulty level of the performance displayed by an individual. This element can sometimes affect the behaviour directly. For example, if the behavior control does not depend on the desire of the individual, in other words, if there is any legal sanction, perceived behavior control can affect the behaviour directly.

The Theory of Planned Behaviour posits that individuals' intentions, together with their perceived control over the behaviour determine whether or not they will actually engage in the behaviour. It has been observed that empirical studies carried out within the scope of the Theory of Planned Behavior mostly examine behaviors that individuals report, and that studies examining the behaviours that individuals perform are rather scarce in number (Chang, 1998; Allen, 2004). This is because observing individual behaviors is costly in terms of time and money. This theory is relevant to this study because it supports taxpayer service delivery.

2.2 Empirical Review

2.2.1 Rental Income Tax Compliance

Rental income tax compliance refers to the extent to which property owners accurately report rental earnings, maintain proper financial records, and meet their tax obligations under the law. It is a critical component of the broader tax compliance framework, as rental income often represents a significant but underreported source of government revenue, particularly in developing economies (Bird & Zolt, 2019). Compliance behavior depends not only on legal enforcement mechanisms, such as audits and penalties, but also on taxpayer attitudes, knowledge, and perceptions of fairness in the tax system (Kirchler, 2023).

Rental income tax is a fundamental source of government revenue in both developing and developed countries (Berhane & Yesuf, 2013). Property owners must declare all income from renting out their properties (Berhane & Yesuf, 2013). However, ensuring compliance can be challenging, as widespread ownership of rental units and the prevalence of small-scale renting make enforcement costly for tax authorities (Odanga, 2019).

In Kenya, rental income tax compliance remains a key concern because growing residential and commercial property investments have increased the number of individuals and businesses earning rental income. The Kenya Revenue Authority has implemented administrative and technological measures intended to improve the identification, registration, declaration, and payment of taxes by rental property owners. Despite these efforts, challenges in taxpayer awareness, record keeping, income declaration, tax administration, and enforcement can limit

the extent to which rental income is fully brought into the tax net. These challenges demonstrate the need for empirical studies that examine factors associated with rental income tax compliance among property owners.

2.2.2 Taxpayer Service Delivery

Kirchler et al. (2021) examined how taxpayer service delivery and engagement with the tax system influence voluntary tax compliance in the Australian context by analyzing interactions between taxpayers, tax officers, and the Australian Taxation Office (ATO), finding that positive and satisfactory service experiences characterized by clear communication, procedural fairness, and supportive engagement are associated with higher willingness to cooperate and comply with tax obligations. Their results showed that when taxpayers perceived the ATO's services as responsive, understandable, and respectful, they were more likely to fulfill reporting and payment requirements voluntarily, whereas negative service encounters or unclear guidance increased the likelihood of distrust and potential non-compliance. This aligns with broader evidence that taxpayer engagement mechanisms and service quality, including digital platforms and taxpayer education, can reduce confusion and lower barriers to compliance. In conclusion, the study suggests that enhancing the quality of taxpayer services strengthens compliance by fostering trust and legitimizing the tax system

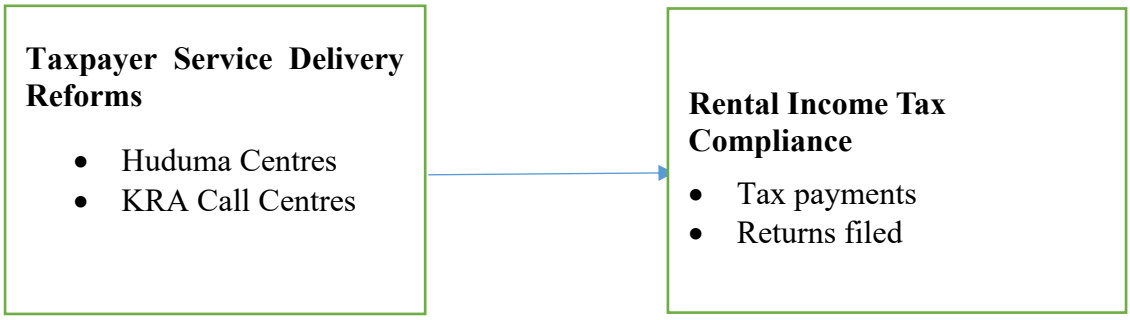
Chindengwike (2023) investigated the influence of Tanzania Revenue Authority (TRA) service quality on voluntary tax compliance among small and medium enterprises (SMEs) in the Singida region and found that higher-quality taxpayer services, including clarity, responsiveness, and effective communication by TRA staff, have a statistically significant positive impact on voluntary compliance levels among SMEs, indicating that better service delivery increases taxpayers' willingness to meet their obligations. The results showed that when taxpayers perceive TRA's service as reliable and supportive, they are more likely to comply voluntarily with tax requirements, whereas poor service quality can discourage compliance and create friction in the tax relationship. In conclusion, the study indicates that improving taxpayer service delivery is essential for enhancing tax compliance in Tanzania because quality service fosters trust and reduces barriers to fulfilling tax responsibilities.

Kamara (2021) investigated the effect of taxpayer service delivery on tax compliance and financial performance of the Kenya Revenue Authority (KRA) and found that better service delivery by KRA significantly improves both tax compliance and revenue performance, which is a key indicator of financial performance for the authority and, by extension, public financial outcomes. The study showed that taxpayer service delivery had a positive and statistically significant influence on tax revenue collection, indicating that improvements in how services are delivered, including responsiveness, guidance, and accessibility, encourage taxpayers to comply more fully with tax laws, resulting in higher revenue for the government. These findings imply that enhancing taxpayer service quality can reduce non-compliance, broaden the tax base, and strengthen financial performance indicators for both the revenue authority and government budgeting. In conclusion, the study suggests that effective service delivery is central to strengthening tax compliance and, in turn, improving overall financial performance.

2.3 Conceptual Framework

A conceptual framework shows the relationship between empirical evidence and research ideas. It provides a comprehensive, logical orientation and links all aspects that underpin a study's thinking, structure, plans, practices, and implementation (Kivunja, 2018). A conceptual

framework shows different variables based on hypothesized interactions (Cooper & Schindler, 2014). In other words, the conceptualization framework is the logical conceptualization of the whole research project. The independent variable was taxpayer service delivery, while the dependent variable was rental income tax compliance, as shown in Figure 1.



Independent Variable **Dependent Variable**

Figure 1 Conceptual Framework

3. Methodology

Bougie and Sekeran (2013) define research design as the scheme, outline or plan that is used to generate answers to a research problem. It is the master plan that specifies the methods and procedures for collecting and analyzing the required information. According to Kothari (2004), a research design informs decisions about the research study and the arrangement of conditions for collecting and analyzing data to balance relevance to the research purpose with economy. The study utilized an explanatory research design. This design was most suitable because it clarifies the nature of specific relationships and explores causal connections between variables.

A population is defined as the total collection of elements about which inferences are made and refers to all possible cases of interest for a study (Sekaran, 2008). Other scholars, such as Smith (2011), view population as the large collection of all subjects from which a sample is drawn. The target population was 2,792 property owners in Kikuyu Township, Kiambu County (KRA, 2025). The sample size was 349 respondents, calculated using the Yamane formula (1957).

Table 1 indicated a response rate of 83.1%, meaning that of the 349 questionnaires distributed, 290 respondents completed and returned them within the designated period. Conversely, 59 respondents did not participate, indicating a non-response rate of 16.9%. A response rate above 80% is generally sufficient to reduce concerns about nonresponse bias, as a higher response rate improves sample representativeness (Mullinix et al., 2018; Daikeler et al., 2020).

Table 1: Response Rate

	Number	Percent
Response Rate	290	83.1%
Non-Response	59	16.9%
Total sample size	349	

Reliability analysis

Sekaran (2003) notes that reliability measures the stability and consistency with which an instrument measures a concept. According to Nunnally (1978), many factors can prevent measurements from being repeated perfectly. Cronbach's alpha was used to evaluate the unidimensionality of a set of scale items and compare the two scores obtained. Nunnally (1978) argued that a Cronbach's alpha value of 0.7 and above proves that the research instrument is reliable. This study used 0.7 as the reliability benchmark. Table 2 presents the reliability statistics for the five constructs employed in this study. Rental income tax compliance had a Cronbach's alpha of 0.863, and taxpayer service delivery had a Cronbach's alpha of 0.877.

Table 2: Test of Reliability of Questionnaire

Factor	Number of Items	Cronbach Alpha score	Conclusion
Rental income tax compliance	5	0.863	Reliable
Taxpayer service delivery	5	0.877	Reliable

4. Results and Discussion

4.1 Descriptive statistics

4.1.1 Descriptive statistics Taxpayer Service Delivery

Table 3 presents descriptive statistics for the five items measuring taxpayer service delivery. For the statement KRA call centers enhance my satisfaction, the mean response was 3.94 with a standard deviation of 0.713, indicating that respondents leaned toward agreement with relatively moderate variability around the mean. Regarding KRA staff responding to my queries and problems promptly, the mean was 4.08 with a standard deviation of 0.603, showing that respondents tended to agree and responses clustered closely around the mean. For the item "KRA SSD system is efficient and effective for me," the mean was the highest among the five items at 4.26, with a standard deviation of 0.551, indicating strong agreement and the lowest variability in responses. The statement "KRA Mobile payment system enhances my compliance" had a mean of 4.12 and a standard deviation of 0.738, reflecting general agreement but somewhat greater dispersion than other items. Lastly, KRA staff keeps me adequately informed had a mean of 4.10 and a standard deviation of 0.758, indicating general agreement, though variability was relatively higher. The aggregate mean across all five items was 4.10, suggesting that overall, respondents tended to agree with statements regarding positive taxpayer service delivery experiences.

Table 3: Taxpayer Service Delivery

n =290	Mean	Std. Deviation
KRA call centers enhance my satisfaction	3.94	.713
KRA staff respond to my queries and problems promptly	4.08	.603
KRA SSD system is efficient and effective for me	4.26	.551
KRA Mobile payment system enhances my compliance	4.12	.738
KRA staff keeps me adequately informed	4.10	.758
Aggregate mean	**4.10**	

4.1.2 Descriptive statistics for Rental Income Tax Compliance

Table 4 shows that, for the statement, "I have registered for rental income tax compliance," the mean was 4.02 (SD = 0.782). This mean implied that the respondents, on average, agree that they have registered for rental income tax compliance. The standard deviation of 0.782 indicates relatively low variability in responses, meaning most respondents clustered around this point of agreement. For the statement, "I file rental income tax returns on time," the mean was 4.24 (SD = 0.731). This higher mean suggests greater confidence in filing on time than in registration. The standard deviation of 0.731 indicates that responses cluster relatively tightly around the mean. For the statement, "I pay the tax liability that arises from my rental income tax obligation without failure," the mean was 4.12 (SD = 0.753). This mean suggests a high level of agreement, though slightly lower than the peak items, perhaps reflecting that actual payment is seen as a marginally greater challenge than filing. The standard deviation of 0.753 indicates moderate, consistent agreement across the sample. For the statement, "I compute and pay my rental income tax correctly and in good time as stipulated by the law," this item had the highest mean of 4.31 (SD = 0.722). This mean, the highest of the set, suggests the greatest confidence in fulfilling the full legal requirement accurately and on time. The standard deviation of 0.722 is the lowest in the category, indicating the most consensus among respondents. Finally, for the statement, "I pay the correct amount of rental income tax," the mean was 4.24 (SD = 0.731). This mean matches that for timely filing, reinforcing that respondents view accuracy and timeliness as parallel strengths. The standard deviation of 0.731 again indicates low variability and high consensus. The aggregate mean across all five items was 4.19, suggesting that overall, respondents tended to agree with statements regarding positive rental income tax compliance.

Table 4: Rental Income Tax Compliance

n =290	Mean	Std. Deviation
I have registered for rental income tax compliance	4.02	.782
I file rental income tax returns on time	4.24	.731
I pay the tax liability that arise from my rental income tax obligation without failure	4.12	.753
I compute and pay my rental income tax correctly and in good time as stipulated by the law	4.31	.722
I pay the correct amount of rental income tax	4.24	.731
Aggregate mean	**4.19**	

4.2 Correlation Analysis

The correlation matrix shows the relationships between taxpayer service delivery and rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya. Pearson correlation ranges from +1 to -1, and significance was tested at the 95% confidence level. The study found a positive and significant correlation between taxpayer service delivery and rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya (r = 0.564, p = 0.003). This suggests that the quality of interactions with tax authorities, including timely information, assistance, and responsive support, is directly associated with higher tax compliance. This indicates that when property owners experience high-quality taxpayer services, their willingness to meet their rental income tax obligations increases significantly.

Table 5: Correlation Statistics

	Rental income tax compliance	Taxpayer service delivery
Rental income tax compliance	1	0.564**
Taxpayer service delivery	0.564**	1
Sig.	0.003	

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

4.2 Regression Analysis

Table 6 showed that taxpayer service delivery had a positive correlation with rental income tax compliance of 56.4% (R = 0.564). The results reveal that taxpayer service delivery caused a variation of (R^2=0.318 and adjusted R^2 =0.313) on rental income tax compliance.

Table 6: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.564[a]	.0.318	.313	.48028

a. Predictors: (Constant), Rental income tax compliance _mean
b. Predictors: (Constant), taxpayer service delivery

Table 7 shows an F statistic of 317.466 and a p-value of 0.000<0.05, indicating that the model significantly explains the variance in rental income tax compliance.

Table 7: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	174.289	1	174.289	317.466	0.000
	Residual	158.190	288	0.549		
	Total	332.479	289			

a. Dependent Variable: Rental income tax compliance
b. Predictors: (Constant), Taxpayer service delivery

Table 8 showed that a one-unit change in taxpayer service delivery caused a 0.197 increase in Rental income tax compliance. The study found that taxpayer service delivery had a positive and significant effect on Rental income tax compliance (β = 0.197, p-value = 0.001 <). Consequently, we rejected the null hypothesis.

Table 8: Regression Coefficient analysis

Model		Standardized Coefficients β	Std. Error	Unstandardized Coefficients β	t	Sig
1	(Constant)	2.293	0.135		16.985	0.000
	Taxpayer service delivery	0.197	0.039	0.136	5.051	0.001

a. Dependent Variable: Rental income tax compliance

4.3 Discussion

The study evaluated the effect of taxpayer service delivery on rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya. The correlation matrix showed a positive and significant correlation between taxpayer service delivery and rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya

($r = 0.564$, $p = 0.003$). This suggests that the quality of interactions with tax authorities, including timely information, assistance, and responsive support, is directly associated with higher tax compliance. This indicates that when property owners experience high-quality taxpayer services, their willingness to meet their rental income tax obligations increases significantly. The study showed that taxpayer service delivery had a positive and significant effect on rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya ($\beta = 0.197$, $p = 0.001 < 0.05$). This underscores the critical role of responsive and informative taxpayer support, including taxpayer education and efficient query resolution, in fostering adherence to rental income tax obligations among property owners. Existing empirical research strongly supports the finding that responsive, high-quality taxpayer service delivery positively and significantly affects rental income tax compliance. Kirchler et al. (2021) examined taxpayer service delivery in Australia and found that positive service experiences characterized by clear communication, procedural fairness, and supportive engagement were associated with higher willingness to cooperate and comply with tax obligations.

5. Conclusion

The research aimed to evaluate the effect of taxpayer service delivery on rental income tax compliance among property owners in Kikuyu Township, Kiambu County, Kenya. The study concludes that responsive and high-quality taxpayer service delivery significantly improved rental income tax compliance. This conclusion confirms that the quality of interactions with tax authorities, encompassing timely information, educational support, and efficient query resolution, directly fosters greater adherence to tax obligations. This conclusion contributes to new knowledge by empirically establishing the significance of relational dynamics and service quality in influencing compliance behavior among property owners in a Kenyan urban township, thereby extending the application of service-oriented models of tax administration to a traditionally hard-to-tax demographic.

6. Recommendations

Given the positive effect of taxpayer service delivery on rental income tax compliance, policymakers should institutionalize taxpayer education and support programs that are geographically accessible and linguistically appropriate for property owners in peri-urban and rural areas. The government should allocate resources toward establishing dedicated rental income tax service desks within Kenya Revenue Authority offices and fund community-based outreach initiatives that provide clear, timely, and responsive guidance on rental income tax obligations. Future research could investigate the effects of social norms on rental income tax compliance, as property owners may be influenced by the compliance behaviour of their neighbours, professional networks, or community associations.

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