

# Perceptions of Individual Taxpayers towards Tax Avoidance: A Case Study of Cuttack District of Odisha

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## Abstract

The primary and major source of revenue of any government is collection from the tax. The amount of tax revenue is expended for the welfare of the public. Various provisions are laid down in the Income Tax Act, of 1961 for the levy and collection of tax. The taxpayers have to take the benefits of loopholes of the provisions for the reduction of tax burden and it is called Tax Avoidance which is a legal action. Ultimately, tax avoidance reduces the sources of revenue of the government. This paper attempts to study the perception of the individual taxpayers towards Tax Avoidance in Odisha. This study is based on both the primary and secondary sources of data. The primary data has been collected and compiled from the responses of 100 numbers of individual taxpayers. The secondary data have been collected and compiled from the various ancillary sources such as magazines, periodicals, journals, and some apparent websites. The data collected from these sources have been categorized and tabularized as per the necessities of the current study. There are various statistical and mathematical tools and techniques like the Chi-square test, percentage, trend Analysis, and Likert scale have been applied for the exploration and understanding of results. The present paper shows that a huge number of taxpayers or people are considering payment of taxes as a load in spite of the amount of tax is very less. The average perception of individual taxpayers differs significantly among different groups of the selected demographic and financial variables. The perception of individual taxpayers toward Tax Avoidance shows the adverse impact on the economic development of the country.

**Keywords:** Avoidance of Tax, Individual Tax Payers, Income Tax Act, Levy of Tax, Economic Growth

## Introduction

The vital responsibility of government is throughout of development of the society. The charges establish a major fountain of income for any administration, among the different fountains of assets. Tax may be treated as an essential charge by the any government on its citizens/residents. Any taxpayer has to remember various tax saving schemes and tax planning methods to shrink their tax liability legally.

A tax which is paid directly by the taxpayer (individual or organization) to a levying authority i.e. the Central Government in our Country India is called direct tax. A taxpayer pays the direct taxes to the government for various commitments, for examples, tax on the assets or on the tax on real a property. In India, the direct tax is different tax from the indirect tax. As per Income Tax Act, 1961, the direct tax cannot be moved to any entity or individual in India.

The indirect taxes are levied on one entity, like GST is paid by the buyer in a retail selling. The GST is the consumption based tax. The indirect taxes can be lifted from the one person to other. Generally, the direct tax is a tax which is levied and collected from a person (including artificial judicial person or a natural person) or on a property (i.e. real asset, private belongings; livestock; yields, earnings) which is a separate tax levied on a business transaction or monetary transactions.

The direct tax is grounded upon the capability of pay principles. This principle or rule is a financial or monetary term that implies that the persons having more assets or able to earn more incomes or gains must to pay more tax. The capacity to pay the tax is a method to reallocate the treasure or prosperity of a country or a nation among their citizens.

It is observed from various sources that most of the taxpayers do not want to pay their taxes to the Government regularly. They always try to escape from paying the tax by taking the some loopholes of the tax laws of India or by any dishonest means. The determinations made by the trusts, individuals, companies or any other entities to minimise the taxes by taking the benefits of loopholes of Indian tax Structure or Tax Law is called Tax Avoidance.

The Tax avoidance is the legal way to minimise or reduce the tax of any individual or entity taxpayer. When the taxpayers reduce the tax burden by the illegal means, it is called Tax Evasion. The Tax Evasion is the purposive, falsification or disguise of the exact statement of their dealings to the tax levied authorities to avoid the tax liability or to decrease their tax liability or by stating less income or gains than truly what they received or window dressing the expenses of the business.

## Review of Literature

(Manjula Bai) examined the effect of avoidance and evasion of direct tax on the revenue of Government in India. Bai has been observed the various reasons of direct tax avoidance in India. Bai concluded that maximum of the tax payers do not want to pay their tax in a regular interval. They always try to evade the tax burden by way of unlawful activities or by taking the advantage of various loopholes of the tax laws.

(Preeti and Chhikara) studied the perception of individual Indian taxpayers towards Tax Evasion and avoidance. They concluded that this should be eradicated by creating awareness among taxpayers towards the tax laws, use of tax revenue and penalties, etc. besides improving the tax structure, checking corruption, and framing strict rules with provisions of heavy penalties, etc.

(Smiley et al.) analysed the level of perception towards the saving patterns of Tax Payers in various Tax Planning Methods. They concluded that Tax Forecasting isn't in the least complex and will be

done with the meticulous amount of consciousness and application.

(Carvalho and Avila) analyzed and verified the connection between the tax governance and the tax evasion, the interface lies in the essential to realize and evidence that tax governance follows disturb the glassy of tax evasion. They concluded that the hypothetical theory that was experienced in the nations in the illustration with company tax governance practices stated the lower levels of tax evasion, which is significant realistic evidence of this connection that has been hypothesized.

(Alstadsaeter et al.) studied the substitution between illegal tax shirking and lawful tax avoidance by manipulating ironic organizational data and noticeable policy discrepancy. They concluded that the amount of taxes paid by these individual taxpayers increased by 30% at the time of disclosure of states of affairs and that the increase is continuous over a period of time.

(Sritharan et al.) intended to conduct a systematic literature review (SLR) to assess the prevailing researches undertaken in the last 10 years by summarizing 100 papers beginning from 2010, in which the Organisation for Economic Co-operation Development (OECD) recognized the Resolution on Joint Managerial Aid in Tax Matters to decrease the Tax avoidance with the support of the cooperated network. They concluded that the review speaks those standing studies have restricted their survey within individual persons and economic-related issues. They have less concentrated on the other variables such as digitalization of public services, corporate social responsibility (CSR), and whistleblowing determinations.

(Ruzgas et al.) studied to escalation the competence of the discovery of tax avoidance by applying data removal or mining methods in the East European country Lithuania. It has a swiftly developing economy where the affluence-related impacts are innovated by applying data mining methods. They concluded that the data mining technique or method can efficiently identify Tax Evasion and excerpt unknown information that can be used to decrease revenue losses causing from tax evasion.

(Hossain et al.) detected the factors affecting tax avoidance and tax evasion in Bangladesh. They concluded that the factors related to tax administration such as lack of social contact, distrust of domestic officials, difficulties of policies, lobbying of tax authority, lack of political solidity, ineffectual auditing, inadequate recording, lack of managerial cooperation, lack of accountability, unsatisfactory counselling and bargaining in tax suit cases are responsible for the tax avoidance in Bangladesh.

### Relevance of Gap in the Research

Numerous studies have already been undertaken by various scholars, researchers and academicians in the field of Tax Avoidance in India and abroad. But there are no remarkable study has been done by the researchers in Cuttack District of Odisha. So, the researcher attempts to study the perception of individual taxpayers towards Tax avoidance in the Cuttack District of Odisha.

### Objectives

- The main objective of the paper is to evaluate the perception of individual taxpayers towards Tax avoidance in Cuttack District of Odisha
- To Study the perception of the taxpayers among the different groups of the selected demographic and financial variables

### Methodology

**Nature of Data:** both Primary and Secondary Data.

**Sources of Data:** The Primary data were collected through a well-designed or prepared questionnaire from 100 individual taxpayers in Odisha. This designed questionnaire was distributed over e-mail, and other social media platforms. The secondary sources of data have been collected and compiled from diversified secondary foundations such as journals and periodicals, magazines, and from some reliable websites. The assembled or collected data have been categorized and presented as per the necessities of the study.

**Research Design:** This study is being accompanied to assess the perception of 100 individual taxpayers and to find the influence of tax avoidance on the economy.

**Sampling Method:** The convenient method sampling is a part of non-probability sampling has been used for this study.

**Period/Time of Study:** Data have been collected during Jan-Jun, 2024.

**Tools of Analysis:** There are many statistical and mathematical tools and techniques such as Chi-square test, percentage, Trend Analysis, and Likert 5 points scale have been used through the MS Excel for the analysis and explanation of results.

### Research Hypothesis

The research hypotheses have been formulated based on the research objectives of this study.

#### Hypothesis 1

**H<sub>0</sub>:** The average perception of the taxpayers does not vary considerably among different groups of the nominated demographic and financial variables.

**H<sub>1</sub>:** The average perception of the taxpayers varies considerably among different groups of the nominated demographic and financial variables.

#### Hypothesis 2

**H<sub>0</sub>:** The perception of individual taxpayers towards Tax Avoidance is showing an adverse impact in the Cuttack District of Odisha.

**H<sub>1</sub>:** The perception of individual taxpayers towards Tax Avoidance does not show an adverse impact in the Cuttack District of Odisha.

### Data Analysis and Interpretation

#### Profile of Sample Individual Tax Payers

Table 1 displays that out of 100 taxpayers most of the individual taxpayers i.e., 100% are paying regular tax. Out of 100 sample taxpayers, 58% taxpayers are male whereas 42% taxpayers are female. The test statistics  $\chi^2$  (Chi-Square) indicate that the null hypothesis i.e. there is no variance between male and female individual taxpayers has been accepted as the calculated value is less than the table value. So, there is no major difference between the male and female individual taxpayers in the study area. Out of 100 sample taxpayers, 58% have viewed the income level as responsible for Tax avoidance whereas 24% have viewed the income level as not answerable for Tax avoidance and so on.

**Table 1 Profile of Sample Individual Tax Payers**

Profile	N	% to Total	Test Statistics	Profile	N	% to Total	Test Statistics
<b>Regularity of tax payment</b>			$\chi^2=100$ P=3.814 df=1	<b>Gender</b>			$\chi^2=2.56$ P=3.814 df=1
Yes	100	100		Male	58	58	
No	0	0		Female	42	42	
<b>Age</b>			$\chi^2=38$ P=7.815 df=3	<b>Education</b>			$\chi^2=10$ P=7.815 df=3
Up to 25	10	10		Upto UG	15	15	
25-50	45	45		UG to PG	20	20	
50-60	35	35		Above PG	35	35	
Above 60	10	10		Professional Qualification	30	30	
<b>Annual Income</b>			$\chi^2=36.32$ P= 7.815 df=3	<b>Tax Slabs (Old Regime)</b>			$\chi^2=25.92$ P= 7.815 df=3
Below 2.5 Lakh	8	8		Below 2.5 Lakh	15	15	
2.5 to 5 Lakh	28	28		2.5 to 5 Lakh	27	27	
5 to 10 Lakh	48	48		5 to 10 Lakh	45	45	
Above 10 Lakh	16	16		Above 10 Lakh	13	13	
<b>Level of income responsible for &amp; avoidance</b>			$\chi^2=66.8$ P=7.815 df=3	<b>Tax Laws responsible for &amp; avoidance</b>			$\chi^2=29.12$ P= 7.815 df=3
Responsible	58	58		Responsible	25	25	
Not responsible	24	24		Not responsible	45	45	
Not at all responsible	4	4		Not at all responsible	7	7	
Some extent	14	14		Some extent	23	23	
<b>Total Sample (N)</b>	<b>100</b>	<b>100</b>		<b>Total Sample (N)</b>	<b>100</b>	<b>100</b>	

Source: Field Study

### The Opinions of Sample Taxpayers Established on the Impact of Income Tax Avoidance

Table 2 shows the outlook of the taxpayers regarding the impact of avoidance income tax in Cuttack District of Odisha. Table no 2 shows that, 16% sample taxpayers are strongly agree whereas 06% taxpayers are strongly disagree from the 100 number of sample taxpayers. Out of 100 sample taxpayers, 52% taxpayers are agree whereas 14% taxpayers are disagree and 12% sample taxpayers are neutral out 100 samples for the reason of the drooping out of the economic growth.

Similarly, about 18% taxpayers are strongly agreed whereas 12% of taxpayers are strongly disagreed, out of 100 sample taxpayers. Further, 42% taxpayers are agree whereas only 8% taxpayers are disagree and near about 12% taxpayers are neutral out of 100 number of samples taxpayers in the study area for the increase in the inflation rate. Similarly, out of 100 sample taxpayers, about 14% taxpayers are strongly agree, near about 56% taxpayers are agree, 08% taxpayers view strongly disagree and exactly 10% taxpayers are neutral, 12 for that the practices have an effect on the individual self-esteem.

**Table 2 Likert 5-Point Scale to Measure the Perception of Individual Tax Payers**

Rating	Decrease in the Economic Growth of Country		Escalation in Inflation		Influence on Moral		Rise in Corruption		Decline in reputation of Nation		Education Level	
	N	%	N	%	N	%	N	%	N	%	N	%
Strongly Agree	16	16	18	18	14	14	54	54	32	32	12	12
Agree	52	52	42	42	56	56	34	34	28	28	50	50
Neutral	12	12	12	12	10	10	4	4	32	32	18	18

Disagree	14	14	08	08	12	12	5	5	18	18	14	14
Strongly Disagree	6	6	12	12	8	8	3	3	10	10	6	6
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: Field Study

Similarly, about 54% taxpayers are strongly agree whereas only 3% taxpayers are strongly disagree, near about 34% taxpayers are agree whereas only 5% taxpayers are disagree and about 04% taxpayers are neutral from 100 sample taxpayers perceived that the practices have lead the corruption in India. Similarly, about 32% taxpayers are strongly agree whereas near about 10% taxpayers are strongly disagree, nearly 28% taxpayers are agree whereas 18% sample taxpayers are disagree and about 32% taxpayers are neutral out of 100 sample taxpayers in the study area for that the current practices are responsible for the decreased in the reputation of the Nation.

Also, 12% of sample taxpayers are strongly agree whereas only 6% of taxpayers are strongly disagree, about 50% of sample taxpayers are agree whereas near about 14% taxpayers are disagree and nearly 18% sample taxpayers are neutral, and that the practices have also depend upon the scholastic level of the sample taxpayers in the research area.

**Interpretation of Results:** It is inferred that the mainstream of sample taxpayers have delivered the score that the which have mentioned as above

impacts such as the decrease in the financial progress of the country, rise in inflation, influence on the morale value, rise in rate of corruption, reduction in reputation of the country, education status of taxpayers leads to the probable impact of income Tax avoidance.

**Taxpayers’ Opinion based upon the Tax Avoidance can be Minimised**

Table 3 shows that out of sample 100 taxpayers, 18% taxpayers are strongly agree whereas only 6% taxpayers are strongly disagree, 54% of sample taxpayers are agree, whereas 14% of taxpayers are disagree and only 8% of sample taxpayers are neutral perception that the tax avoidance can be minimise if the tax rate will be reduced.

Similarly, out of 100 sample taxpayers, 14% of taxpayers are strongly agree whereas about 20% of sample taxpayers are strongly disagree, about 44% taxpayers taxpayers are agree whereas near about 18% of taxpayers disagree and nearly 4% of taxpayers are neutral perception that the tax avoidance will be minimised when an operative growth plan is instigated.

**Table 3 Taxpayers based on Tax Avoidance can be reduced**

Rating	Decreasing tax rates		Inclusive growth plan		Upholding the proper level of taxation policy		Proper guidance to the taxpayers		Simplifying the tax payment process and verification		Inspecting the major loopholes in the policies		Build a everlasting tax structure	
	N	%	N	%	N	%	N	%	N	%	N	%	N	%
Strongly Agree	18	18	14	14	24	24	54	54	18	18	54	54	15	15
Agree	54	54	44	44	52	52	28	28	24	24	38	38	29	29
Neutral	8	8	4	4	6	6	0	0	18	18	0	0	20	20
Disagree	14	14	18	18	8	8	12	12	28	28	6	6	24	24
Strongly Disagree	6	6	20	20	10	10	6	6	12	12	2	2	12	12
<b>Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: Field Study

Likewise, about 24% of sample taxpayers are strongly agree whereas 10% taxpayers are strongly

disagree, 52% taxpayers are agree whereas about 08% of taxpayers are disagree and nearly 6% of

sample taxpayers are neutral perception out of 100 sample taxpayers regarding the tax avoidance can be condensed by upholding the appropriate level of taxation by the government.

Likewise, out of 100 sample taxpayers, about 54% taxpayers are strongly agree, nearly 28% taxpayers agree, exactly 00% of taxpayers are neutral, about 12% of taxpayers are disagree and about 06% of taxpayers are strongly disagree that will be concentrated when appropriate guidelines are circulated by the government to the taxpayers.

Similarly, out of 100 sample taxpayers, about 18% of taxpayers are strongly agree, nearly 24% taxpayers are agree, about 18% of taxpayers are neutral, nearly 28% of taxpayers are disagree and exactly 12% taxpayers strongly disagree that the Tax Avoidance can be reduced when the process for the tax payment & verification of assessment of taxes is simplified.

Likewise, out of 100 sample taxpayers, about 54% of taxpayers are strongly agree, nearly 38% of taxpayers agree, exactly 00% taxpayers are neutral, about 06% of taxpayers are disagree and nearly 02% taxpayers are strongly disagree that the Tax Avoidance could be abridged when the Inspecting the loopholes in key policies & acts announced by the government.

Similarly, out of 100 sample taxpayers, nearly 08% taxpayers are strongly agree, about 14% of taxpayers are agree, near about 18% taxpayers are neutral, about 24% of taxpayers are disagree and 12% of taxpayers are strongly disagree that the Tax Avoidance will be minimised when a everlasting tax structure is well-designed.

**Interpretation:** Here it is inferred that the bulk of sample taxpayers have provided a emerging rating towards the above mentioned reasons such as dropping tax rates, Comprehensive growth plan, upholding the suitable level of taxation structure by the government, circulating appropriate guidelines to the taxpayers, minimising the complex process for the payment & verification of assessment of taxes, investigative the loopholes in key rules, regulations & acts are announced by the government, Design a perpetual tax structure, are all the actions that can reduce the Tax Avoidance and also increase the tax revenue of the government.

## Testing of Hypothesis

### Hypothesis 1

**H<sub>0</sub>:** The average perception of the taxpayers does not vary considerably among different groups of the nominated demographic and financial variables.

**H<sub>1</sub>:** The average perception of the taxpayers varies considerably among different groups of the nominated demographic and financial variables.

From Table 1 it is proved that the average perception of the taxpayers does vary significantly among different groups of the nominated demographic and financial variables such as the Age, Educational Qualification, Annual Income, Total Taxable Income slab-wise, regularity in Tax Payment, level of income etc. are responsible for the Tax avoidance. The Tax Laws are responsible for the tax avoidance except the Gender of the individual taxpayers. Table no 1 shows that out of 100 sample taxpayers, about 58% taxpayers are male whereas 42% taxpayers are female. The test statistics  $\chi^2$  (Chi-Square) expression implies that the null hypothesis i.e. there is no variance between the male and female individual taxpayers has been accepted as the calculated value is less than the referred table value. So, there is no substantial difference between the male and female individual taxpayers in the study area.

Since the majority of demographics and financial variables of the taxpayers significantly differ the average perception score differs meaningfully among different groups of the nominated demographic, perception, and financial variables. Hence, the null hypothesis is rejected. The alternate hypothesis is accepted i.e. the average perception of the taxpayers differs expressively among different groups of the designated demographic and financial variables.

### Hypothesis 2

**H<sub>0</sub>:** The perception of individual tax papers towards Tax Avoidance is showing an adverse impact in Cuttack District of Odisha.

**H<sub>1</sub>:** The perception of individual tax papers towards Tax Avoidance does not show an adverse impact in Cuttack District of Odisha.

From Table 2, it is proved that various factors like the decline in the economic growth of the nation, rise in the inflation, influence on the morale value, growth in the corruption, decline in reputation of

the country and the level of education lead to Tax avoidance in the study area.

From Table 3, it is proved that the various measures such as falling in tax rates, Comprehensive growth policy, preserving the appropriate level of taxation structure by the government in the Country, circulating the suitable rules or process to the taxpayers, applying the simple tax payment process & verification of assessment of taxes, investigative the key loopholes in policies, plan & acts announced by the government, Plan a lasting tax structure etc. are all of the actions that can minimise the tax avoidance in Cuttack District of Odisha.

Hence, the null hypothesis i.e. the perception of individual tax papers towards Tax Avoidance is showing an adverse impact in Cuttack District of Odisha is Accepted and the various remedial measures by the Govt. of India can reduce the Tax Avoidance in Cuttack District of Odisha.

### Key Findings

- The average perception of individual taxpayers differs meaningfully among various groups of the designated demographic and financial variables.
- The perception of individual tax papers towards Tax Avoidance is showing an adverse impact on economic development.
- The various remedial measures by the Govt. of India through the Income Tax Law can reduce the Tax Avoidance.
- The Tax Avoidance leads to a reduction in the revenues of the Govt.

### Conclusion

Tax Planning empowers the saving by encouraging the venture in government securities. It not only reduces the Tax Burden of the taxpayers but also gives mental satisfaction and peace to the simple life style. However, a big number of people consider the paying of taxes as a burden in spite of the amount of tax is considerably very less. So, it leads to tax avoidance. Further, taxpayers may feel that their tax money isn't utilized efficiently by the government or the tax rate is high. Tax avoidance can be reduced through an exact degree of awareness and application.

### Limitation of the Study

In the present study, the convenience method of sampling has been used for the collections of the sample out of the total population in the study area. The result or conclusion of the study may more appropriate if the some other methods of collecting sample data will be used. Similarly the researcher in the present study has taken 100 number of size for the analysis and interpretation of the result, if the number of sample size will increase, the result or conclusion of the study may more appropriate.

### Suggestions for the Further Research

From the limitation of the present study, the followings are some scope for further research in this particular area of research.

1. The researcher may increase the number of sample size (into more than 100) to find out the more appropriate results in both the research and study area.
2. The researcher may use other methods or techniques of sampling to collect the sample and the results of the study may differ.

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