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## Moderating Role of Social Value Orientation on the Relationship between Tax Service Quality and Tax Compliance among Small and Medium Enterprises (SMEs) in the North Rift Economic Bloc, Kenya

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*Tax Compliance, Tax Service Quality, Social Value Orientation*

### ABSTRACT

Tax revenues are crucial for government operations, providing essential economic, social, and political benefits. However, tax noncompliance by individuals and businesses can undermine these benefits by reducing government revenue and compromising the tax system's fairness and effectiveness. As such, improving taxpayer compliance is a key government priority. This study examines the conditional effect of social value orientation on the relationship between tax service quality and tax compliance among small and medium enterprises (SMEs) in Kenya. Guided by a positivist philosophy and explanatory design, the study sampled 393 SMEs owners/managers from a population of 21,232 through stratified sampling. The data were collected using self-administered questionnaires, with reliability and validity confirmed using Cronbach's alpha and factor analysis. The analysis employed descriptive and inferential statistics and multiple regression analyses using the Andrew Hayes Process macro. Findings indicated that both tax service quality ( $\beta = .541, p < 0.01$ ) and social value orientation ( $\beta = 0.333, p < 0.01$ ) significantly and positively affect tax compliance. Additionally, social value orientation significantly moderates the relationship between tax service quality and tax compliance ( $\beta = 0.5059, p < 0.01, R^2 = 0.0774$ ). The study concludes that high-quality tax service and consideration for social values of the taxpayer are crucial for improving the compliance level of SMEs. Governments encourage greater compliance by providing efficient, user-friendly, and transparent services, as well as through the inclusion of social values in policy and program design. Future research should explore other factors influencing compliance through a mixed-method approach.

### INTRODUCTION

Taxation remains one of the major means for countries to generate public revenues with which to invest in public goods and services such as human capital, infrastructure, poverty alleviation programs, and promoting social justice (Lois *et al.*, 2019). Apart from raising funds, taxation is a very vital instrument for economic growth, a source of government legitimacy, and a driver of accountability in ensuring the effective use of fiscal policy instruments (Sebele-Mpofu, 2023). Against this observation, therefore, one of the primary tasks for any government across the world is to increase the level of taxpayers' compliance. Tax compliance refers to the extent to which individuals and businesses comply with a country's tax laws by accurately reporting income, filing returns, and paying the due taxes (Wanjohi *et al.*, 2010). The dimension of tax compliance incorporates the timely submission of tax returns and the prompt payment of due taxes (Musimenta *et al.*, 2017). In contrast, tax non-compliance refers to a condition wherein taxpayers, either intentionally or unintentionally, fail to comply with paying their due taxes as mandated by the taxing authority (Randlane, 2016). In that regard, WAHAB (2017) stated a number of forms that tax non-compliance takes, which include when individuals and entities fail to register as qualified taxpayers, fail to file returns on time or incomplete or inaccurate returns, deliberate

underreporting of income, exaggeration of deductions; and delaying tax payments. Tax noncompliance practices can undermine governmental delivery of services, lower citizens' trust in government, and aggravate social injustices, besides increasing budgetary deficits (Khuong *et al.*, 2020).

Governments globally face significant challenges in collecting tax revenue due to widespread tax noncompliance among taxpayers across many countries (Umar & Masud, 2020). Observed tax noncompliance in OECD countries is estimated to result in annual revenue losses of approximately 2-3% of total tax revenue. On the other hand, such losses in low-income countries can be much higher averaging between 6-13% of total tax revenue (Dabla-Norris *et al.*, 2017). The degree of compliance with tax obligations varies considerably between regions, with some countries reporting compliance rates as low as 70%, highlighting substantial challenges in revenue generation and governance (Dubin, 2007; Lopez, 2023; Network, 2017). The latest figures in the OECD Annual Revenue Statistics, for the year 2021, show that Denmark had the highest tax-to-GDP ratio at 46.5%, followed by 45.4% in France, and the lowest was Mexico at 17.9%. Across 30 countries, the average tax-to-GDP ratio in Africa was 16.6% in 2019. Developing nations encounter unique challenges in tax administration, largely due to the prevalence of a large informal economy, poorly designed

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tax systems, and limited capacity of revenue authority (Medina, 2018). Small and medium-sized enterprises (SMEs) typically operate outside the established formal regulatory frameworks. These businesses often struggle to comply with tax regulations mostly occasioned by complex administrative procedures and high compliance costs (Makochekanwa, 2020). While SMEs play a very critical role in economic growth and development through creation of employment, income generation, and innovations, many of them are either unregistered, and or are not fully integrated into formal tax systems. This situation complicates the efforts to collect sufficient in developing countries (Naicker & Rajaram, 2019).

Prior research on determinants of compliance has indicated that tax compliance is determined by both economic and socio-psychological factors (Ho *et al.*, 2023). Economic models, for instance, the Becker (1968) model of criminal behavior, which was subsequently modified to explain taxpayers' compliance to taxation by Allingham and Sandmo (1972) and Srinivasan (1973), depict taxpayers as self-serving actors with objectives of maximizing utility and profit. These models indicate that tax compliance largely depends on perceived audit probability and penalty severity (Kirchler *et al.*, 2008). While some studies advocate for achievements of tax compliance through enforcement of stringent measures (Bayer & Cowell, 2016; Kogler *et al.*, 2023), others argued that compliance can be achieved even under circumstances of less severe penalties (Alm & Liu, 2017; Feld & Frey, 2019; Górecki & Letki, 2021; Nurkholis *et al.*, 2020). This, therefore, informs that it is not only the economic incentives that result in tax-compliant behavior but rather there are other factors beyond these simple economic incentives (Sikayu *et al.*, 2022). Therefore, it cannot be determined based on profit within the rational choice theory but might be determined by psychosocial factors, inclusive of social influences, personal values, and moral duties (Lozza & Castiglioni, 2018). Given the complexity in tax compliance, it is reasonable to assume that tax non-compliance must be tackled not just with a policy that incorporates deterrence but also through the understanding of socio-psychological variables (Kirchler, 2007; Kirchler *et al.*, 2008).

Governments have, in a bid to address the intricacies in tax compliance, initiated and implemented different fiscal reforms aimed at ensuring equal distribution of tax burdens among its subjects, as well as enhancing tax compliance (Prichard *et al.*, 2019). They include strengthening of tax administration, extending the base through the eradication of already existing loopholes, and enhancing taxpayer confidence through embracing digital technologies (Group, 2019; Kiprono *et al.*, 2023). One of the most important things in developing effective and efficient tax policies is understanding the reasons behind individuals' behavior in tax non-compliance (Alstadsæter *et al.*, 2022). In a nutshell, tax compliance is inherently based on a social contract between the government and its citizens, under which governments are supposed to

offer quality services in return for tax payments, thereby building trust and diminishing the need for coercive enforcement (Mangoting & Sukoharsono, 2015; Umar *et al.*, 2017). Efficient administrative procedures combined with very conspicuous infrastructure investments tend to strengthen this relationship (Ajogwu, 2022; Castaneda & Doyle, 2019; Mangoting & Sukoharsono, 2015). Improvement in the quality of services delivered by the government, more so in tax administration, is important in encouraging compliance and overall satisfaction among taxpayers (Anita *et al.*, 2022; Psomas, 2020).

Contemporary approaches to tax compliance have changed dramatically from the use of punitive measures to emphasizing tax services, information provision, and guidance, and this shift has brought about very positive improvements in compliance and enhanced image of tax authorities (Co-operation & Development, 2016). Processes of tax compliance decision-making often reflect a complex social dilemma, where benefits of self-interest and benefits of social welfare are in delicate balance, requiring effective measures for good governance and mechanisms of control to take hold (Gangl *et al.*, 2015). Effective approaches to the issue can only be made with a comprehensive understanding that incorporates not only the economic attributes of the tax system but also the psychosocial ones, including ethical and moral obligation and the outcome that the society stands to gain from them (Lozza & Castiglioni, 2018).

Similarly, Kenya, like other developing countries, has significant challenges regarding tax compliance. The tax revenue-to-GDP ratio for the country has been on a downward trend in the recent years, below the sub-Saharan average and the target of 25% by the East African Community for sustainable revenue mobilization (KNBS, 2023). This trend worsens further with recent increase in the informal sector, which offers limited contribution to the tax roll. This increases dependence on borrowings to finance budget deficits (Murunga *et al.*, 2021). In that respect, the government of Kenya has designed broad measures geared towards enhancing revenues and compliance processes, which entail tax base expansion, regulation simplification, and improvement in the efficiency of tax administration with digital solutions and better delivery of public services (Alm & Malézieux, 2021).

Improving tax compliance is one of the critical global challenges, especially in developing and emerging economies, where non-compliance constrains the capacity of the government to deliver basic services crucial to minimizing poverty, including education and health care services (Modica *et al.*, 2018). According to the International Monetary Fund (IMF), low-income countries face significant revenue shortfalls, hindering their ability to achieve the Sustainable Development Goals by the year 2030. To overcome this, these countries must strengthen their revenue and fiscal resources by approximately 15.4% of their Gross Domestic Product (GDP) (Gaspar *et al.*, 2019). However, as of 2020, the tax-to-GDP ratio in low- and middle-income nations

stood at 10.7%, a significant disparity compared to the 33.51% observed in OECD countries (Hamilton, 2021). Contributing factors to these revenue shortfalls include ineffective tax systems, corruption, and an ever expanding informal economy (Dom *et al.*, 2022). Elaborated by the declining tax-to-GDP ratio, coupled with increasing reliance on borrowing, which is further strained by limited contributions from the informal sector, Kenya well explains these challenges. Despite all intervention measures to improve the level of tax compliance, including risk management, training, and service improvements, tax non-compliance remains high. Government legitimacy and taxpayer treatment strongly link with tax compliance, as posited by scholarly evidence tracing back to social contract theory (Umar *et al.*, 2017; Vlachos & Bitzenis, 2018). There is, however, a striking lack of insights into compliance dynamics in developing countries like Kenya, pointing to the need for focused research on aspects such as tax service quality and social values (Balconi *et al.*, 2019; Kristianingrum *et al.*, 2022). Therefore, this study sought to establish the moderating effect of social value orientation on the relationship between tax service quality and tax compliance behavior by SMEs in Kenya. It is within this context that this study sought to determine the influence of tax service quality and social value orientation on tax compliance behavior among SMEs in North Rift Economic Block, Kenya. Specific objectives include the assessment of the direct effects of tax service quality and social value orientation on tax compliance, and to evaluate whether social value orientation moderates the relationship between tax service quality and tax compliance. Tax service quality and social value orientation are also hypothesized to have no significant effect on tax compliance, while social value orientation does not moderate the already established relationship between service quality and tax compliance. This study seeks to enhance understanding of how tax service quality, and social value orientation shape tax compliance decisions, through a more expansive perspective that transcends traditional economic frameworks and applies social contract theory to explain compliance behaviours, particularly within the SME sector of Kenya. The findings are intended to enlighten policymakers and tax administrators in developing strategies to improve tax compliance through better service delivery and an understanding of local social values.

## LITERATURE REVIEW

Tax compliance has been approached from various theoretical perspectives. In that regard, the first theory to be used to explain tax compliance was Social Contract Theory advanced by Hobbes, Locke, and Rousseau. The theory justifies legitimacy of the government authority considering evolving views on governance and individual rights (Gribnau & Frecknall-Hughes, 2022). Essentially, the social contract can be described as the extensive list of oral and written agreements between the individual

groups of society and the government outlining their reciprocal rights and obligations (Loewe *et al.*, 2024). As stated by Rodgers (2021), the social contract theory is anchored on consensus, aiming to explain why and how people would willingly agree to surrender certain freedoms in favor of a governing body in return for social order and associated benefits. As portrayed by Loewe *et al.* (2024) these contracts imply that governments are obliged to provide essential services such as security, welfare provisions, and opportunities for participation to various societal groups. In exchange for these services, citizens are obliged to respect government authority, to pay their taxes, and to support programs or projects that are in the interest of the whole society. Consequently, tax authorities should not just view taxpayer as mere subjects but as key stakeholders within social contract frameworks (Mangoting & Sukoharsono, 2015; Ogungbesan, 2023; Sebele-Mpofu, 2023). For that matter, governments should be able to provide quality tax services and ensure appropriate usage of the generated tax monies toward bettering societal welfare. By enhancing the quality of service delivery, governments can change citizens' attitude towards tax compliance, hence strengthening the social contract and reduce tax noncompliance (Carrillo *et al.*, 2021; Ilmiyani & Djamaluddin, 2020; Naeem & Gulzar, 2021).

Another theoretical framework applied in the study is the Social Interdependence Theory (SIT), which can be traced back to Deutsch (1949). This theory is a conceptualization of how cooperation and competition work under social relational dynamics. Core to SIT, however, is the assumption that the outcomes reigning on the individual's life are dependent not only on what he or she does but also on what the others do in the social environment. The theory identifies three kinds of interdependence: positive, negative, and none. Positive interdependence develops lower-level social skills and collaborative interactions in which individuals realize that their success is linked to others in order for them to achieve success, thus promoting cooperative behaviors that realize beneficial results. In contrast, negative interdependence begets conflict and bad group dynamics. SIT argues, in domains such as tax compliance, persons who are cooperative in nature tend to view contributions to taxes as a common responsibility, the output of which everyone benefits from, reflecting positive interdependence. Such perception tends to encourage taxpayers to comply voluntarily. On the other hand, an individualistic approach based on principles of negative interdependence may see taxation as a loss of personal gain and become more non-compliant. Positive interdependence could therefore be encouraged as one means of promoting greater voluntary compliance, which would make the taxation system more efficient. Accordingly, SIT highlights the power of interdependence in changing attitudes and behaviors of groups; hence, it becomes a very instrumental aspect of understanding taxpayer motivations and trends in compliance (Gerpott

*et al.*, 2018; Van Lange & Balliet, 2015).

From the empirical literature review on tax compliance, there emerges a myriad of salient themes explaining the relationship between the quality of tax services and the nature of taxpayers' behavior. While the general assumption of this discourse has to be founded on the fact that the quality of tax services, in very great measure, determines compliance behaviors. From many existing studies, one would surmise that efficiency, transparency, and responsiveness within tax services establish trust and satisfaction among taxpayers and, conversely, raise compliance rates (Jajja & Bhatti, 2022; Ötsch, 2021). This is seen in the case of the research conducted by Jabbar and Samreen (2016) in the Yemen context, where it was established that SMEs expressed dissatisfaction with the quality of tax services, which had negative effects on their compliance efforts. It is also important to understand that the link between tax service quality and compliance is not homogeneous but can vary across different contextual factors. As Larasati and Kurnia (2020) state, the highest performing tax offices have a positive relationship with increased levels of compliance. Therefore, this establishes that clearly defined tax needs and sufficient service provision are important. Investigations by, among others, Sukei and Yunaidah (2020) in the East Java Province of Indonesia further reiterate that effective tax socialization and excellent service are inseparable in creating compliance among taxpayers. These findings collectively underline the basic role that the quality of tax service plays in entrenching compliance, suggesting that improvements made here might lead to quite encouraging results for both the taxpayer and the tax collector.

**H<sub>01</sub>**

Tax service quality has no significant influence on tax compliance.

Another important determinant for tax compliance behavior is Social Value Orientation. A good number of previous research has documented that individual with prosocial orientation—that is, concern for others' welfare and a sense of fairness—tend to exhibit high levels of tax compliance. This is likely because such persons consider

the collective well-being derived as a whole from the fulfillment of obligations toward taxes (Brizi *et al.*, 2015). For example, the individualistic orientation, because their sense of duty is shadowed by a desire for personal gain at the expense of the greater good, may significantly display much lower levels of compliance (Grosch & Rau, 2017). In this way, a better understanding in relation to social value orientation will be quite helpful in boosting our capacity for predicting tax compliance behaviors (Alm *et al.*, 2012; Grosch & Rau, 2017).

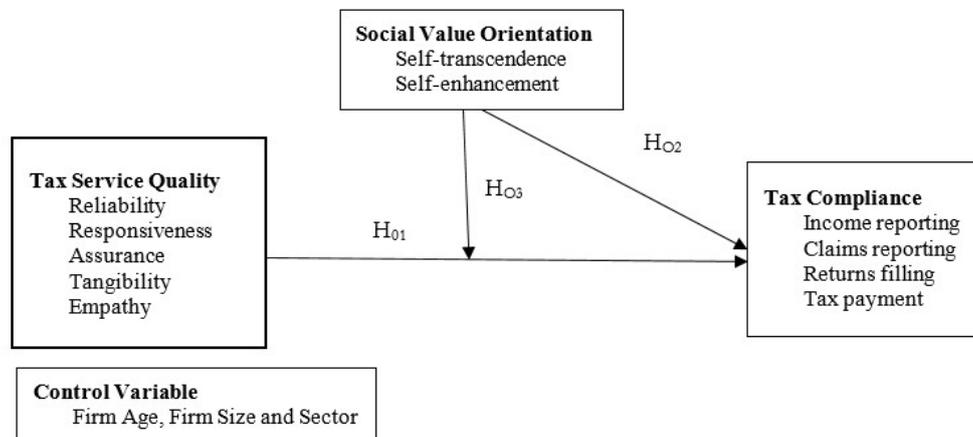
**H<sub>02</sub>**

Social value orientation has no significant effect on tax compliance.

Social Value Orientation is one of the most prominent areas of investigation in an attempt to understand motivations and prosocial behaviours, including compliance with tax reporting and duty obligations. Murphy and Ackermann (2014), in their study, called prosocial motivation and SVO “interconnected, multilevel, and multifaceted issues that call for more interdisciplinarity. The next step in this direction was when Brizi *et al.* (2015) showed that tax compliance must be reconceptualized as a public goods dilemma in which prosocial value orientation enhances cooperative behavior. More recently, studies by Grosch and Rau (2017) and D’attoma *et al.* (2020) highlighted the fundamental role SVO played in explaining tax compliance. Their findings suggest that individuals with prosocial orientation would be more likely to consider high-quality tax services as signaling their cooperative stance, which in turn would improve compliance behavior. In that respect, SVO is a moderator of the quality of tax services and tax compliance, its role being in terms of how people react to perceived quality with regard to inherent social preferences. Accordingly, prosocial orientations, persons who strongly feel that society is caring and fair, are strongly correlated with high tax morale and predisposed to compliance.

**H<sub>03</sub>**

Social value orientation has no significant moderating effect on the relationship between tax service quality and tax compliance.



**Figure 1:** Conceptual Framework for the Study

Source: Created by the Researcher for this Study, 2024 (Adopted and modified from Hayes, 2018, model 1)

## MATERIALS AND METHODS

The study adopted a positivist approach, emphasizing a scientific methodology that focuses on objective realities and empirical evidence, as discussed by Bell *et al.* (2022). The study seeks to establish the moderating influence of social value orientation on the relationship between tax service quality and tax compliance of small and medium enterprises in the North Rift Economic Block, Kenya. This study adopts an objective stance, highlighting the importance of measurable data to explain significant relationships. From an ontological perspective, it supports realism, suggesting that an objective reality exists, as stated by Frost and Smircich (1980). Epistemologically, it uses quantitative methods to identify patterns and causal links, assuming that external factors largely influence human actions (Saunders *et al.*, 2009). The study used an explanatory research design to explore the underlying causes and rationales driving tax compliance among SMEs in the North Rift Economic Block, Kenya. Specifically, it focuses on the role played by tax service quality and social value orientation. This design identifies fundamental causes and, in addition, enhances internal validity and the ability to replicate findings (Zikmund *et al.*, 2013). A deductive method was employed to study the cause-effect relation, and a survey strategy was used to accumulate the necessary data. The study uses quantitative methods viewed as efficient and most suitable for theory testing and gaining in-depth understanding from participants via a cross-sectional survey (Sekaran & Bougie, 2016).

The study area is the North Rift Economic Block (NOREB) in northwestern Kenya, which includes eight counties: Baringo, Elgeyo Marakwet, Nandi, Samburu, Trans Nzoia, Turkana, Uasin Gishu, and West Pokot. This region was selected for its socio-economic diversity and the fact that it has contexts of both urban and rural settings, hence sectors of business varying within its population. The study's target population consists of 21,232 SMEs registered and licensed within the eight counties in NOREB. The unit of observation for the study will be the owners or managers of the SMEs, who ought to ensure that their businesses comply with tax requirements. A stratified random sampling method was applied to come up with a representative sampling of the SMEs, where the industry sectors will form the strata. This was done to make sure that every interest group was represented adequately within the sample frame. This study determined the sample size for this research to be 393 SMEs, using Yamane (1967) formula taking the margin of error of 5% and the confidence level of 95%. Stratified sampling and simple random sampling were used in this research to ensure that each person in the targeted population had adequate and an equal independent chance to be part of the sample.

Data were collected using a structured questionnaire, which was divided into four sections: demographic details, tax service quality, social value orientation, and tax compliance. The questionnaires were distributed in person to small business owners/managers, supervised by the researcher and trained assistants. Items from

previous research were adapted to this study, and an extensive literature review assured these items' relevancy. All variables of the present study have been measured based on a 5-point Likert scale, which provides more variability, is more sensitive, and provides more detailed data compared to a dichotomous scale or any other type of scale (Zikmund *et al.*, 2013). The dependent variable, tax compliance was deconstructed into its key features that include income reporting accuracy, correctness of tax calculation, appropriateness of tax return filing, and speed of tax payment. These compliance measures were operationalized through thirteen items adapted from previous relevant literature (Kirchler *et al.*, 2010; Nurkhin *et al.*, 2018; Wanjohi *et al.*, 2010), with responses rated on a 5-point Likert scale from Strongly Disagree to Strongly Agree. The quality of tax services, as the independent variable, is measured across five dimensions: tangibility, reliability, responsiveness, assurance, and empathy, based on 12 items adapted from Hardiyansyah and Efrina (2018). Tax service quality ratings were rated by comparing expectations against the experience of taxpayers, whereby the extent of agreement was assessed on a 1-5 Likert scale from Strongly Disagree to Strongly Agree. The moderating variable of social value orientation is based on the Schwartz value system, pitting self-transcendence-prosocially oriented-against self-enhancement-pro-self-oriented. Self-transcendence includes values such as altruism and cooperation, whereas self-enhancement includes competitiveness and individualism. Nine specific values-as noted, five representing self-transcendence, four representing self-enhancement-were assessed by respondents on a 5-point Likert scale from Strongly Disagree to Strongly Agree, (Schwartz, 2005; Schwartz, 2012). The control variables are firm age, sector classification, and firm size, which are categorized respectively by operational duration, sector type, and annual turnover into three groups each: under Kshs 499,000, Kshs 500,000 to Kshs 5 million, and over Kshs 5 million.

### Model specification

The study aims to investigate the factors influencing tax compliance through a sequence of regression models:

$$Y = \beta_0 + \beta_1 C + \epsilon \quad (1)$$

This equation tested the effect of control variables on tax compliance.

$$Y = \beta_0 + C + \beta_1 X_1 + \epsilon \quad 2(H_{01})$$

Hypothesis  $H_{01}$  tested the direct effect of the independent variable ( $X$ , tax service quality) on tax compliance, while controlling for covariates

$$Y = \beta_0 + C + \beta_1 X_1 + \beta_2 W_2 + \epsilon \quad 3(H_{02})$$

Hypothesis  $H_{02}$  examined the direct effect of the moderator variable ( $W$ , social value orientation) on tax compliance ( $Y$ ), while controlling for covariates and independent variable

$$Y = \beta_0 + C + \beta_1 X_1 + \beta_2 W_2 + \beta_3 (XW) + \epsilon \quad 4(H_{03})$$

Hypothesis  $H_{03}$  examined the moderating effect of  $W$  (social value orientation) on the association between  $X$  (tax service quality) and  $Y$  (tax compliance).

**RESULTS AND DISCUSSION**

**Descriptive Statistics for the Constructs**

Table 1 below provides the descriptive statistics to check data integrity and respondents' perceptions towards tax compliance, tax service quality, and social value orientation. Tax Compliance (TC) exhibited an average score of 4.2241, indicating relative complacency of the taxpayer toward the tax regime. A standard deviation of 0.35353 indicated moderate variability around this mean and with a near-normal distribution (skewness = 0.078, kurtosis = 0.126), implying no significant outliers. For tax service quality (TSQ), the average mean score was 4.4002; hence, there were generally positive perceptions. The standard deviation was 0.41349, indicating moderate

variability, with slight left skew, (skewness = -0.100), suggesting some tendency toward the higher ratings. On average, Social Value Orientation (SVO) was .2241, thus having a moderate orientation towards social values. Its standard deviation was 0.35353, which shows some variability but still with a near-normal distribution, as skew = 0.078 and Kurt = 0.126, similar to most other constructs. These statistics give a fine-grained view of what most of the respondents perceive or do and the variation amongst them on every construct. The findings support the framework of the study for further analysis, ensuring the robustness to examine how tax service quality and social value orientation influence tax compliance behavior.

**Table 1:** Summary of the Descriptive Statistics for the Constructs

	N	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Tax compliance (TC)	377	4.2241	.35353	.078	.126	-.067	.251
Tax service quality (TSQ)	377	4.4002	.41349	-.100	.126	-.600	.251
Social value orientation (SVO)	377	4.2241	.35353	.078	.126	-.067	.251
Valid N (listwise)	377						

Source: Research data (2024)

**Correlation Analysis**

To test the different relationships that existed between various variables within the study, correlation analysis using Pearson coefficients was used, ranging from -1 to +1. Results, as shown in Table 2, indicate that there is a statistically significant positive relationship between quality of the tax services provided and tax compliance, with an  $r = .568$  ( $p < .01$ ). This would suggest that if perceived quality of tax service increases, tax compliance also increases correspondingly. Moreover, the analysis indicated a significant positive relationship between social value orientation and tax compliance with  $r = .678$

( $p < .01$ ). It simply means those who were more social value oriented showed more readiness to comply with tax laws. Furthermore, the findings indicate some positive relationship between tax service quality and social value orientation, where  $r = .586$  ( $p < .01$ ), so that a perception of high quality in tax services was also likely to go with strong social value orientation. More importantly, none of these correlation coefficients approached the critical threshold of  $r = 0.8$  to raise concerns with multicollinearity. These findings collectively underline the strong influential roles of social values and tax service quality in shaping tax compliance behaviors

**Table 2:** Pearson Correlation results

	Tax compliance	Tax service quality	Social value orientation
Tax compliance	1		
Tax service quality	.568**	1	
Social value orientation	.678**	.586**	1

Note: \* $p < .05$ , \*\* $p < .01$ , \*\*\* $p < .001$

**Regression Analysis**

Hierarchical regression models were used to explore the relationships between tax service quality and social value orientation form antecedents to predict SMEs' tax compliance behaviour, while controlling for possible confounding variables like firm age, sector, and firm size by employing hierarchical regression models. As indicated in table 3 below, model 1 examined the influence of covariates on tax compliance, revealing that several factors significantly predict tax compliance among

SMEs. Specifically, firm age ( $\beta = .120$ ,  $p < .01$ ), sector ( $\beta = .083$ ,  $p < .05$ ), and turnover ( $\beta = .167$ ,  $p < .01$ ) were significant, with the model explaining 8% of the variance in tax compliance ( $R^2 = .080$ ). Specifically, both firm age and turnover emerged as substantial contributors to this prediction. Subsequently, Model 2 tested the effect of tax service quality on tax compliance ( $H_{01}$ ), while controlling for covariates. It found a strong positive relationship between tax service quality and tax compliance ( $\beta = .541$ ,  $p < .001$ ), explaining 35.4% of the variance in

tax compliance ( $R^2 = .354$ ), leading to the rejection of  $H_{01}$ . Model 3 assessed the impact of social value orientation on tax compliance ( $H_{02}$ ), while controlling for tax service quality and the previously mentioned covariates. The analysis showed a significant positive link between social value orientation and tax compliance ( $\beta = .333$ ,  $p < .001$ ), explaining 42.6% of the variance ( $R^2 = .426$ ), highlighting social value orientation as a crucial factor. The findings of this study provide strong

evidence supporting both hypotheses: tax service quality and social value orientation are key predictors of the tax compliance behavior of SMEs. The influence of tax service quality on compliance indicates a need for services to be improved, while the positive effect of social value orientation suggests how important an understanding of the social values of taxpayers is in formulating policies and strategies that improve tax compliance within the SME sector.

**Table 3:** Results for Covariates and Direct Effects Hypotheses

Var.	Model 1		Model 2		Model 3	
	Unstandardized Coefficients		Unstandardized Coefficients		Unstandardized Coefficients	
	$\beta$	t	$\beta$	t	$\beta$	t
(Constant)	3.101***	22.476	.926***	4.438	.053	.225
Firm Age	.120**	3.474	.099**	3.392	.095**	3.440
Sector	.083*	2.302	.074*	2.461	.072**	2.508
Firm size	.167**	3.211	.175***	4.021	.144***	3.477
TSQ			.541***	12.541	.429***	9.777
SVO					.333***	6.825
R	.283		.595		.652	
R2	.080		.354		.426	
Adj. R2	.073		.347		.418	
SEE	.61144		.51330		.48447	
$\Delta R^2$	.080		.273		.072	
F	10.845***		50.860***		54.991***	

Note: \* $p < .05$ , \*\* $p < .01$ , \*\*\* $p < .001$

Where;  $\beta$  = unstandardized parameter of estimates coefficients, Var = Variable Name, TSQ = tax service quality, SVO = social value orientation

In Model 4, the study explored whether social value orientation moderates the relationship between tax

service quality and SMEs' tax compliance. Results from Table 4 show that social value orientation significantly moderates this association ( $\beta = .5059$ ,  $R^2 = .5030$ ,  $F = 54.8529$ ,  $p < .001$ ), explaining 7.74% of the variance in tax compliance.

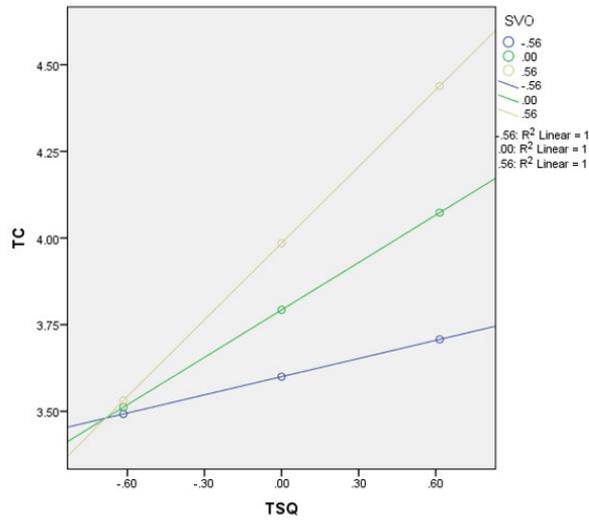
**Table 4:** Results for Moderating effect of social value orientation on Study Variables

Predictors	Model 4	
Name	TC	
	$\beta$	t
Firm age	.0945*	2.7293
Sector	.0759**	2.1073
Firm size	.1125**	3.0015
TSQ	.4561***	10.0533
SVO	.3463***	8.0006
Int_1	.5059***	7.4063
R	.7093	
R <sup>2</sup>	.5030	
MSE	.2036	
F	54.8529***	
$\Delta R^2$	.0774	

Note: \* $p < .05$ , \*\* $p < .01$ , \*\*\* $p < .001$

Where;  $\beta$  = unstandardized parameter estimates coefficients, TC=SMEs tax compliance, TSQ = tax service quality, SVO = social value orientation, Int\_1 (TSQ\*TC) = Interaction of TSQ and TC.

Figure 2 illustrates that while raising tax service quality generally raises tax compliance, this effect is stronger at higher SVO. That is, this positive relationship is most evident at high levels of SVO. That means those who are more socially oriented are most responsive to improvements in tax service quality. Thus, Hypothesis H<sub>03</sub>, suggesting no moderation effect, was rejected based on these findings.



**Figure 2:** Graphic presentation of the moderating effect of social value orientation on the relationship between tax service quality and SMEs tax compliance (H03)

### Discussion

The analysis of the research findings provides a number of insights that emerge from testing the hypotheses of the study and their relatedness to the existing body of literature.

First and foremost, the effect of tax service quality on the SMEs' level of tax compliance, testing Hypothesis 1 (H<sub>01</sub>), was significant. The data shows strong positive evidence of correlation; in particular, with the perception of good tax services, the level of compliance in taxation is high for SMEs:  $\beta = .541$ ,  $p < .001$ . This finding is in agreement with Social Contract Theory, which holds that when governments provide good-quality services, most taxpayers are willing to comply with tax obligations voluntarily (Daude *et al.*, 2013; Tengs, 2020). Such findings support previous studies emphasizing the important role of service quality in inducing compliance among taxpayers (Jonis & Handryno, 2021; Seralurin *et al.*, 2021; Widiastini & Supadmi, 2020). However, it is remarkable to note that the contradictory inference by Sugiyarti *et al.* (2021) reflects an associated nuance between service quality and compliance, hence requiring further research into the diversity of contexts.

The influence of social value orientation (SVO) in relation to the tax compliance of SMEs was examined (H<sub>02</sub>). Results show a positive and significant relationship that prosocially value-oriented SMEs are likely to be highly compliant with taxes:  $\beta = .234$ ,  $p < .001$ . In that sense, the findings of the study confirm previous findings that underline the role of prosocial values in stimulating cooperation and respect for societal norms (Brizi *et al.*, 2015; D'attoma *et al.*, 2020). Prosocially orientated people tend to show concerns with fairness, reciprocity, and the welfare of society, which likely is why they can be found more likely to obey tax laws.

In addition, the study also tested the moderating effect of social value orientation on the relationship between tax service quality and tax compliance among SMEs (H<sub>03</sub>). The results indicated that SVO play a significant moderating role ( $\beta = .3502$ ,  $R^2 = .0314$ ,  $p < .001$ ). Noticeably, the SME with a stronger social value orientation shows considerably higher tax compliance in the event that the quality of tax services is low. As the quality of tax services goes up, there is increased compliance by both, but much more by prosocially oriented SMEs. These results underline that the policy toward taxation and service provision must be aligned with societal values to encourage higher levels of voluntary tax compliance (Braithwaite, 2019; Brizi *et al.*, 2015).

### CONCLUSION

The findings provide an overview of the factors driving SME compliance with tax policies, highlighting the core role that tax service quality and social values play in shaping the attitudes of taxpayers toward the formation of compliance. One key revelation is that the quality of tax services is positively related to the compliance of SMEs with tax regulations; that is, high-quality services increase the likelihood of compliance. Moreover, individuals who highly value prosocial principles, including altruism and fairness, exhibit a greater willingness to fulfill their tax obligations. The study also finds that social value orientation moderates the effect of tax service quality on compliance, thus suggesting that the impact of service quality on compliance is dependent on individual social values. These findings have important policy implications, suggesting that tax authorities can enhance compliance by improving the quality of their services and promoting prosocial values among taxpayers. Further research may take place within different socio-economic settings and consider other factors that affect tax compliance. This will further refine our understanding of the dynamics involved and help us develop proper strategies to realize high SME tax compliance.

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