

**DATA KEYS**

1. Business size
2. Small = 1
3. Medium = 2
4. Large = 3
5. Type of business
6. Sole Trader = 1
7. Company = 2
8. Corporatives = 3
9. Organization = 4
10. Individuals = 5
11. Partnerships = 6
12. Business age
13. Range from 1 – 10 years
14. Corporate form of organization
15. Private = 1
16. Government = 2
17. Parastatal = 3
18. Banking Transactions
19. No Ranking Transactions = 0
20. There are Banking Transactions
21. The organization of accounting apparatus
22. Electronic = 1
23. Manual = 0
24. Collecting storing and processing accounting information
25. Not doing = 0
26. Doing = 1
27. Using accounting information System
28. Yes =1
29. No = 0
30. Proficiency of tax information
31. Yes = 1
32. No = 0
33. Perceived fairness on tax information
34. Negative = -1
35. No opinion/ do not know = 0
36. Positive = 1
37. Satisfaction with tax office
38. Yes = 1
39. Not = 0
40. The cost of tax:
41. Ranges from 0 to 1,000,000
42. Procedure for tax declaration:
43. Difficult = 0
44. Simple
45. Tax law (Knowledge of tax law)
46. Good = 1
47. Not good = 0
48. Mechanisms for encouraging tax compliance
49. No Mechanisms = 0
50. There are mechanisms = 1
51. Measures to support taxpayers
52. No Measures = 0
53. There are measures =1
54. Minimum to maximum taxation threshold percentage (Tax rate) %
55. 3500 - 10, 000 for 10%
56. 10, 001 – 50, 000 for 15%
57. 50,001 – 500,000 for 25%
58. 500,001 – 1,000, 000 for 30%
59. 1, 000,001+ for 35%
60. Taxpayers’ rights & obligations
61. Yes = 1
62. No = 0
63. Company’s reputation
64. Low = -1
65. Intermediate = 0
66. High = 1
67. Supervision on tax compliance
68. Yes = 1
69. No = 0
70. Probability of tax audit examination

* Ranges from 0 – 1

1. Detection probability of tax evasion

* Ranges from 0 – 1

1. Perception of burden of tax
2. High = -1
3. Normal = 0
4. Low = 1
5. Received benefits
6. Yes = 1
7. No = 0
8. Completely paying all taxes
9. True = 1
10. False = 0
11. Declaring all taxable income accurately
12. Yes = 1
13. No = 0
14. No tax debt
15. No debt = 0
16. Debt = 1
17. No tax related penalties
18. Yes = 1
19. No = 0