1. Increase Tax Collection

* Value: Sum of all taxes collected across the year under APIT.
* Goal: Increase tax collection by a specified percentage (e.g., 10%) compared to the previous year.
  + Tax Revenue Growth
    - Tax Revenue Growth (%) = Current Year Revenue/Previous Year Revenue \* 100
* Status: Percentage of the collection goal achieved so far.
  + < 0% of Goal Achieved: Red
  + 0% - 6% of Goal Achieved: Orange
  + 6.1% - 9% of Goal Achieved: Yellow
  + 9.1% - 9.9% of Goal Achieved: Light Green
  + 10% < of Goal Achieved: Green
* Trend: Monthly or quarterly trends in tax collection to spot peak collection periods.

**Dimensions:**

* Employee Dimension: By industry, designation (for sector-wise analysis).
  + Ex:- industry : HealthCare, ICT, Apparel, Agriculture, Banking
  + Ex:- designation: CEO, Director, General Manager, Executive, Sales Representative
* Date Dimension: For time-based analysis (monthly, quarterly, yearly).

**Hierarchies:**

* Time Hierarchy: Month → Quarter → Year.
* Employee Hierarchy: Industry → Designation.

2. Compliance Rate

* **Value**: Sum of tax rupees to be collected.
* **Goal**: Reduce the total tax collection rate by at least 10% compared to the previous year.
  + Tax Collection Rate (Compliance Rate)
    - Collection Rate=Total Tax Collected/Total Tax Due\* 100
* **Status**: Percentage of the collection goal achieved so far.
  + < 0% of Goal Achieved: Red
  + 0% - 6% of Goal Achieved: Orange
  + 6.1% - 9% of Goal Achieved: Yellow
  + 9.1% - 9.9% of Goal Achieved: Light Green
  + 10% < of Goal Achieved: Green
* **Trend**: Monthly or quarterly trends in tax collection to spot peak collection periods.

**Dimensions:**

* Employee Dimension: By industry, designation (for sector-wise analysis).
  + Ex:- industry : HealthCare, ICT, Apparel, Agriculture, Banking
  + Ex:- designation: CEO, Director, General Manager, Executive, Sales Representative
* Date Dimension: For time-based analysis (monthly, quarterly, yearly).

**Hierarchies:**

* Time Hierarchy: Month → Quarter → Year.
* Employee Hierarchy: Industry → Designation.

3. Average Tax Burden Per Income Bracket

* **Value**: Average percentage of income taxed within each income bracket.
* **Goal**: Ensure fairness by keeping the tax burden equitable across brackets, while ensuring higher income brackets contribute proportionally.
  + Formula to be create as it is complex.
* **Status**: Current average tax burden across income brackets.
* **Trend**: Changes in the average tax burden over time or across income brackets to identify any disparities.

**Dimensions**:

* **Income Bracket Dimension**: Each income bracket and corresponding tax rate.
  + **Ex**:-
* Annual Income       | Rate (%) | Tax                |
* | ------------------- | -------- | ------------------|
* | Up to 1,200,000     | Relief   | -                 |
* | 1st 500,000         | 6%        | LKR 30,000.00    |
* | 2nd 500,000         | 12%       | LKR 60,000.00    |
* | 3rd 500,000         | 18%       | LKR 90,000.00    |
* | 4th 500,000         | 24%       | LKR 120,000.00   |
* | 5th 500,000         | 30%       | LKR 150,000.00   |
* | Above 3,700,000     | 36%       | LKR - |
* **Date Dimension**: To assess changes over time.

**Hierarchies**:

* **Income Bracket Hierarchy**: Income bracket range → Average tax burden.

4. Gender wise Tax Collection

* Value: Sum of all taxes collected on gender based.
* Goal: To improve gender wise contribution for tax collection according to workforce in Sri Lanka.
  + - * + Gender wise revenue

Gender wise tax revenue (%) = sum of tax revenue (Male or Female)/Sum of tax Revenue \* 100

* + - * + Gap between gender wise tax revenue and gender wise workforce in Sri Lanka

Gap = Gender wise workforce percentage - Gender wise tax revenue percentage

* Status: Percentage of the collection goal achieved so far.
  + < 0% of Goal Achieved: Red
  + 0% - 6% of Goal Achieved: Orange
  + 6.1% - 9% of Goal Achieved: Yellow
  + 9.1% - 9.9% of Goal Achieved: Light Green
  + 10% < of Goal Achieved: Green
* Trend: Monthly or quarterly trends in tax collection to spot peak collection periods.

**Dimensions:**

* Tax payer Dimension: Tax payer Name, Gender
* Date Dimension: For time-based analysis (monthly, quarterly, yearly).

**Hierarchies:**

* Time Hierarchy: Month → Quarter → Year.
* Tax payer Hierarchy: Industry → Designation.

5. Average Tax revenue as Income Category

* Value: Average tax revenue according to Income category.
* Goal: Compare Tax Revenue according to Income Category. Such as Salary, Business income, Investments.
  + Average Tax Revenue
    - Average Tax Revenue of a category = Total Tax Revenue of a category/Total Tax Revenue of all categories \* 100
* Status: Percentage of the collection goal achieved so far.
  + < 0% of Goal Achieved: Red
  + 0% - 6% of Goal Achieved: Orange
  + 6.1% - 9% of Goal Achieved: Yellow
  + 9.1% - 9.9% of Goal Achieved: Light Green
  + 10% < of Goal Achieved: Green
* Trend: Monthly or quarterly trends in tax collection to spot peak collection periods.

**Dimensions:**

* Income Category Dimension: Salary, Business income, Investments
* Time Dimension: For time-based analysis (monthly, quarterly, yearly).

**Hierarchies:**

* Time Hierarchy: Month → Quarter → Year.