

Towards Taxpayer Education Programs to Compliance Framework

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Abstract

This study evaluated the effectiveness of tax education programs implemented by the Bureau of Internal Revenue (BIR) in RR7A - Quezon City, utilizing a quantitative-correlational analysis. The research involved 370 individual taxpayers who provided data through a custom questionnaire designed to address specific research questions. Findings revealed that while BIR's tax education programs, including tri-media IEC materials, electronic media, social media, seminars, dialogues, external linkages, and the ORUS Awareness Program, were moderately effective, there were notable areas for improvement. Specifically, the effectiveness of these programs varied significantly across different demographic profiles, including age, sex, nature of work, and number of years working. The analysis demonstrated that the effectiveness of different educational methods correlated significantly with various aspects of taxpayer compliance, such as registration, filing, payment, and adherence to penalties. Conclusions highlighted that the BIR's tax education programs required enhancements in clarity and impact to better address taxpayer needs. While taxpayer compliance was moderate, it faced persistent challenges, indicating the need for improved strategies. Tailored educational approaches were recommended to increase program effectiveness across diverse demographic groups. Suggestions included developing clearer, more engaging educational materials and simplifying compliance processes. Investing in high-quality educational content and targeted outreach efforts could significantly improve taxpayer compliance rates. The study underscores the necessity for a revised educational framework that addresses specific taxpayer needs, aiming to enhance tax compliance through more effective and relevant tax education programs. Such improvements are essential for achieving better adherence and overall program success and efficiency specifically in the Bureau of Internal Revenue in Quezon City.

Keywords: Tax education programs, taxpayer compliance, quantitative-correlational analysis, Bureau of Internal Revenue (BIR), demographic variations