

Chapter 6

Effect of Tax Solidarity on the Taxpayer's Sense of Civic Duty by Mediation of Tax Morality in the Horn of Africa

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ABSTRACT

In order to improve taxpayers' civic participation and tax compliance, this research examines the complex connections between tax solidarity, tax morality, and civic obligation. The study illustrates how these elements combine to affect people's feeling of civic duty by examining the functions of tax morality as an ethical issue and tax solidarity as a social ideal. According to the research, encouraging a feeling of community around tax payments can greatly increase compliance rates by establishing a moral duty to support the common good. Additionally, the study finds that tax morality plays a significant mediating role in this connection, highlighting the necessity of public awareness efforts and ethical education to preserve the moral aspects of taxes. These findings have ramifications for legislators and public officials, who are urged to put policies into place that support openness, involvement of the community, and moral responsibility in taxation. In the end, the study urges greater investigation into socioeconomic and cultural elements that could influence taxpayer behavior.

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STUDY BACKGROUND

Influence tax systems must include together tax solidarity and a feeling of civic responsibility among taxpayers, particularly in emerging nations like the Eastern part of Africa. Understanding the association among tax compliance and civic duty is crucial as global economies grow more and more reliant on steady income streams for public goods and services (Amelio et al., 2024; Gregg et al., 2024). Tax solidarity manifests the shared responsibility of citizens to pay taxes to the administration, acknowledging that these involvements are indispensable for infrastructure improvement and communal wellbeing. The implication of nurturing a culture of tax compliance founded on civic responsibility cannot be emphasized as economies throughout the world strive to augment their tax systems in the face of issues like economic disparity and public discontent (Cascavilla, 2023). Communal contract theories, which place an emphasis on reciprocal duties among citizens and their administrations, are where the idea of tax solidarity first emerged. As per to this association, people are more willing to pay their taxes when they believe their involvements benefit society (Guyo et al., 2024). Cultural, communal, and institutional settings have a substantial influence on taxpayer conduct, as per to empirical investigation that has examined a variety of elements that influence tax morality (Cascavilla et al., 2024). As per to studies, those who have a strong feeling of belonging and confidence in administration agencies typically have greater tax morale, which in turn leads to higher compliance. Establishing successful tax cultures is made more difficult in the Eastern part of Africa by particular difficulties, such as political unpredictability, widespread informality, and a lack of faith in administration institutions (Stetsenko & Nishcheretov, 2021).

The Eastern part of Africa faces substantial challenges in taxation, exacerbated by political instability and widespread informality. For instance, Somalia's reliance on clan-founded taxation illustrates how informal systems can overshadow formal administration revenue, creating gaps in state funding (Cascavilla, 2023). In Ethiopia, high levels of corruption have led to public distrust; citizens often perceive taxes as benefiting elites rather than funding indispensable services. To augment practical relevance, case studies should be integrated (Guo & Gong, 2024). For a case study, Kenya's success with the iTax system demonstrates how digitalization can streamline tax processes and augment compliance. By leveraging mobile technology, Kenya has augmented revenue and transparency, serving as a model for neighboring economies. Also, fostering partnerships among administrations and technology firms can facilitate the implementation of digital tax solutions. Real-world applications of these strategies can be seen in Tanzania, where efforts to formalize the informal economy through registration campaigns have begun to yield results (Amelio et al., 2024; Gregg et al., 2024). By combining technology, community engagement, and robust governance, economies in the Eastern part of Africa can build more influence tax systems that augment public trust and augment civic responsibility.

Inadequate tax administration, pervasive corruption, and a lack of taxpayer education are real obstacles to augmenting tax solidarity in the Eastern part of Africa (Guo & Gong, 2024). These elements eventually undermine compliance attempts by making taxpayers feel less civically obligated. As well, current empirical investigation frequently ignores the unique sociopolitical circumstances of the Eastern part of Africa, leaving gaps in our understanding of how indigenous dynamics influence civic duty as well tax morality. By offering a thorough examination of the influence of tax solidarity on taxpayers' sense of civic responsibility, mediated by tax morality in the Eastern part of Africa, this chapter seeks to close these gaps. The investigation will clarify the complex associations among these ideas and provide insights into how tax laws might be changed to augment compliance by fusing theoretical frameworks with actual evidence. The main issue that motivates this investigation is: *“How does tax solidarity in-*

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