

Abstract

Established behavioural theories have been used to study the impact of perceptions, attitudes and behaviour on tax compliance however the literature have overlooked the relationship between the personality traits of taxpayers as defined by the five-factor model (FFM) on tax non-compliance. This study aims to fill this gap by proposing a model using the FFM personality traits that examines the impact of the Big Five personality on tax non-compliance intentions, and investigates whether the relationships are mediated by tax-fairness perception. Survey questionnaire were collected from 503 taxpayers working in various professions in Malaysia. Using structural equation modelling to conduct the multivariate analysis, the results were determined using Smart PLS. T...