Perceived Behavioral Control Towards Tax Compliance Intention Among Local Micro-enterprises Owners

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ABSTRACT: This paper explored the interaction between perceived behavioral control and tax compliance intention on the local micro-enterprise owners in Poblacion, Impasugong, Bukidnon. Particularly, it examined the effects of the perceived behavioral control dimensions on the degree of tax compliance intention on the basis of tax complexity, tax information, and tax awareness. These studies used descriptive-correlational research design in which a simple random sampling was done on 134 registered micro-enterprise owners. The validated adapted and modified questionnaire was used in gathering data and analysis was done by weighted mean and Spearman rho correlation. Findings showed moderate though significant knowledge on respondents regarding tax complexity (M=3.19) and high knowledge regarding tax information (M=3.34) and tax awareness (M=3.48), which creates an overall perceived behavioral control (M=3.34), meaning high. The general average of tax compliance intention (M=3.26) showed that the intention to comply was huge especially paying taxes accurately and on time. Correlation analysis revealed that there was a significant positive relationship between perceived behavioral control and tax compliance intention (r =.408, p <.001), implying that the higher the perceived behavioral control, the higher the compliance intentions. The research finds that the voluntary compliance among the owners of micro-enterprises can be helped by the simplification of the tax processes and access to the correct tax data. It suggests that the Bureau of Internal Revenue and other local policy makers should step up the campaign on taxes education, dissemination of digital information, and support services to promote increased compliance with tax laws and community building.

KEYWORD: Perceived behavioral control, tax complexity, tax information, tax awareness, tax compliance intention

1. INTRODUCTION

Taxation is the lifeblood of government funding, providing essential resources for public services and infrastructure. According to the study of Salawu (2023), taxes serve as a source of revenue for people in the nation and enable government agencies to function, allowing the state to perform its duties for the benefit of its citizens. Tax is one of the most significant sources of government revenue to finance its activities. Specifically, it is a mandatory financial charge that individuals and businesses must pay to the government to accumulate funds. In addition, it is a primary source of funds for the budget of the following projects, with taxes included in the state budget as revenue from within the country (Salawu, 2023). Paying the right amount of tax is a responsibility that contributes to the development of the country.

In addition, taxes ensure an equitable allocation of the tax burden while serving as the primary source of funding for public services, Organisation for Economic Cooperation and Development (OECD, 2024). According to the Investopedia team (2025), a micro business has fewer than 10 employees and a revenue of 3 million or less. Furthermore, according to Pedraza (2021), MSMEs are highly significant to economic development since they compose approximately 90% of firms, provide more than half of the employment, and contribute a substantial portion to the Gross Domestic Product (GDP). Thus, micro enterprises have an essential part in the community because they help local people to have jobs, support local suppliers, and contribute to the development of the community.

In building on this foundation, locally owned small and micro enterprises are becoming pivotal in job and economic growth within emerging markets, where tax compliance is essential for economic development. This problem is particularly remarkable in the Philippines, where a growing number of local micro-enterprise owners are appreciating their value to the economy; however, most are unable to meet their tax compliance requirements. Exploring the motivations and intentions behind tax fulfillment compliance among microenterprise business owners is essential in developing policies that effectively support them (Sison, 2025).

Moreover, tax compliance is essential for both individuals and businesses in the Philippines. Under the National Internal Revenue Code of 1997, tax rules are administered by the Bureau of Internal Revenue or BIR, and compliance with such is the taxpayer's liability to be avoided under the bounds of penalty. Interestingly, micro and small enterprises do not see taxation as a heavy problem; instead, they see it as a responsibility to society (Paco & Quezon, 2022). Proper compliance reduces the risks of audit and enables the business to pay attention to operations rather than penalty payments.

Conversely, perceived behavioral control (PBC), a component in the Theory of Planned Behavior (TPB), is a psychological factor that determines tax compliance. It refers to whether an individual believes that they can carry out a particular activity, in this case, complying with tax regulations (Ajzen, 1991). It included the available resources and opportunities to individuals, as well as their self-efficacy for tax compliance. Micro-enterprise owners who perceive that they have a high level of control over their ability to comply with tax laws have higher intentions to comply with these obligations (Ratnawati et al., 2023).

In the context of this study, issues may exist that are specific to local authorities that influence the perception of the micro enterprise owners in relation to their compliance with the tax laws. Some of these factors may include poor access to tax education, a lack of financial literacy, and current social norms, which may have a significant impact on the knowledge of these entrepreneurs about their taxation (Sison, 2025).

Further, the perceived behavioral control, which is associated with the readiness to comply, may be reduced when the owners of micro enterprises feel that they cannot afford to pay taxes due to a lack of knowledge or necessary resources. Nevertheless, the studies indicate that they can enhance tax compliance by supplying context-specific learning materials and encouraging entrepreneurs to overcome these perceived barriers (Ratnawati et al., 2023).

This study sought to investigate the relationship between perceived behavioral control and tax compliance intention among local micro-enterprise owners in one Barangay in the Municipality of Bukidnon. Furthermore, the study added more to an existing body of knowledge regarding tax compliance practices, as well as support policy makers and support organizations in preparing microenterprise entrepreneurs to meet tax requirements more effectively. With carefully considered plans and actions geared towards raising the perceived behavioral control, one can have an environment of compliance that serves the individual business and the community at large.

1.1. Objectives of the study

This study aims to investigate the relationship between perceived behavioral control towards tax compliance intentions of local micro-enterprise owners. Specifically, this study wants to achieve the following objectives:

1. To determine the level of perceived behavioral control of the respondents in terms of:
   • Tax complexity;
   • Tax information; and
   • Tax awareness.
2. To assess the level of tax compliance intention of the micro-enterprise owners.
3. To examine the significant relationship between perceived behavioral control and tax compliance intention among local micro-enterprise owners.

1.2. Significance of the study

This research aims to explore the correlation between perceived behavioral control and tax compliance intention among owners of local micro enterprises.

The following are the people this study is carried out to the advantage of:

Micro-enterprise owners. It can also make the owners of micro enterprises learn more about the factors that influence tax compliance when taking them through complex taxation systems in order to perform better business and reduce punishment.

Tax authorities. Research findings can be used in advocating for policies and education programs to improve tax compliance among small businesses, which will motivate an increase in revenue generated.

Policy makers. This can be used to make policies that would make minimal steps in taxation to small businesses, which will translate to economic development that will be promoted by the promotion of legal processes.

Local economies. The high tax compliance culminates in high funding of the government in the form of infrastructure and services that are favorable to the greater community, as it results in economic clarity and consequent growth.

Future researchers. Future researchers can use the findings of the study to investigate this area of behavioral control in different settings or industries and hence produce a more comprehensive analysis of the factors that lead to compliance behaviors in other countries/sectors.

1.3. Conceptual framework

This study is anchored on the concept of Perceived Behavioral Control (PBC) and Tax Compliance Intention. In this context, perceived behavioral control in terms of tax complexity, tax information, and tax awareness serves as the independent variable while tax compliance intention is treated as the dependent variable.

Additionally, Perceived Behavioral Control (PBC) is the independent variable with three indicators, such as tax complexity, tax awareness, and tax information, and tax compliance intention is the dependent variable. The study discussed how the PBC of the tax compliance intention held relevance among micro-enterprise owners. The PBC also depends on the grounds and factors that define its perceived meaning of making the compliance process manageable for a taxpayer.

The variables under study had also been used In the survey Mat Jusoh et.al (2021), entitled The Effects of Tax Knowledge, Tax Complexity and Tax Morale towards Tax Compliance Behavior among Salaried Group in Malaysia. Their research investigated how individual-level factors influence taxpayers' behavior, with special emphasis on the role of tax knowledge, tax complexity, and tax morale. Among these, tax knowledge is conceptually aligned with tax awareness and tax information. In contrast, tax complexity directly reflects the same construct used in the present study as an indicator of perceived behavioral control.

Furthermore, the study of Mat Jusoh et.al (2021) revealed that greater knowledge of tax obligations and higher accessibility of information significantly enhanced compliance behavior, whereas higher perceived complexity negatively influenced compliance. Although the dependent variable in their model was actual tax compliance behavior rather than intention, the underlying mechanisms remain consistent with the Theory of Planned Behavior. It supported the idea that when taxpayers perceive tax rules as understandable, are aware of their responsibilities, and can easily access information, their sense of control increases, which in turn strengthens their likelihood or intention to comply.

Moreover, taxes become easier if simplified and more comprehensible if the information is clear. Greater tax awareness also increases PBC, which subsequently increases tax compliance intentions. Through understanding these dynamics, policymakers can devise strategies that help enhance tax compliance by small business owners through their perceptions of control in the process. Figure 1 will show the interplay of the variables of this study.

1.4. Statement of the problem

This study investigate how perceived behavioral control is associated with micro-enterprise owners' tax compliance intentions. Specifically, it investigates the following:

1. The level of perceived behavioral control of the respondents in terms of:
    1.1. Tax complexity;
    1.2. Tax information; and
    1.3. Tax awareness
2. The level of tax compliance intention of the micro enterprise owners.
3. The significant relationship between perceived behavioral control and tax compliance intention.

1.5. Research hypothesis

Ho1: There is no significant relationship between perceived behavioral control and tax compliance intention.
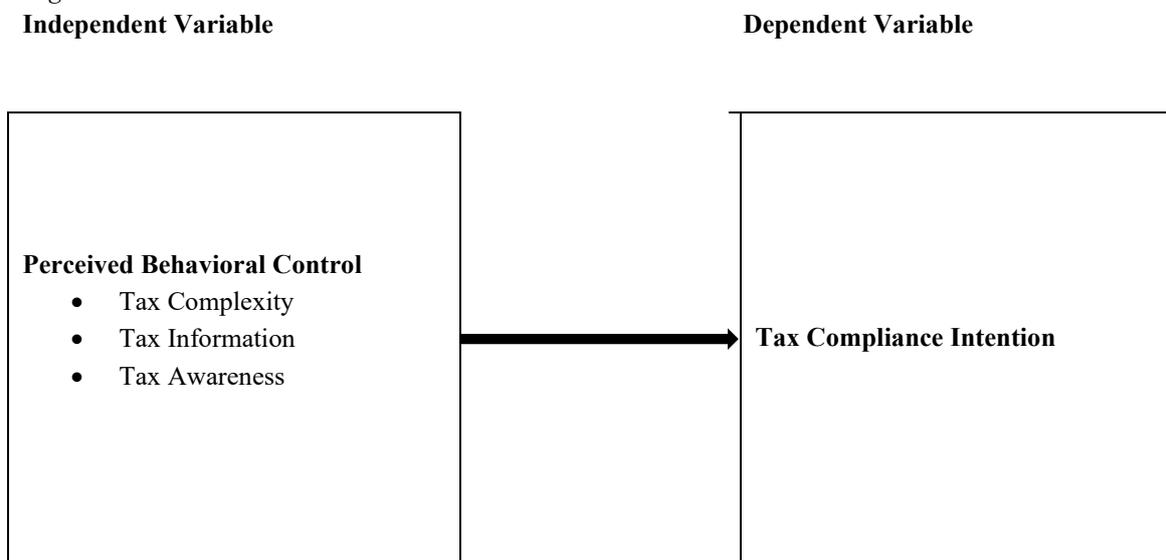
Figure 1.
Schematic Diagram

Figure 1: Framework of the Study

2. METHODOLOGY

2.1. Research design

This study employed a quantitative method using descriptive and correlational research design to determine the relationship between perceived behavioral control in terms of tax complexity, tax information, and tax awareness with tax compliance intention of micro enterprise owners. The researchers used a quantitative method because this study gathers and interprets numerical data. The data were interpreted with descriptive statistics, while perceived behavioral control and tax compliance intention relationships were analyzed with correlation techniques. The research will likely provide evidence that may be used to develop education and policy to enhance tax compliance in the micro-enterprise sector.

2.2. Participants of the study

The participants of the study were registered micro-enterprise owners engaged in retail and wholesale business that have less than 10 employees and less than 3 million assets operating in Poblacion, Impasugong, Bukidnon. The participants were selected as the primary focus of the study due to the ease and convenience it offers researchers for data collection in this study.

To identify the total participants, the researchers sent a request letter to the BPLO (Business Permit and Licensing Office) in Impasug-ong Municipal Hall to acquire the list of registered micro enterprises operating in Poblacion, Impasugong, Bukidnon.

2.3. Sampling procedure

The respondents involved in this study were selected through simple random sampling to ensure unbiased representation and support the validity of the study's findings. A total population of 314 registered micro enterprise owners engaged in retail and wholesale businesses in Poblacion, Impasug-ong, Bukidnon, was identified. Using the Raosoft sample size calculator, a sample size of 134 was determined, maintaining a 95% confidence level with a 5% margin of error. The selection process followed the lottery method, where respondents were randomly chosen using the "wheel of names" tool to ensure each individual had an equal chance of being selected.

In addition, the unwilling participants were excluded and replaced using the "wheel of names" tool. This probability sampling technique allowed every member of the population to be included in the sample without bias, regardless of their status in the dataset.

2.4. Research instrument

The instrument of the study is based on recent survey questionnaires, adapted online from Heang Boong Taing and Yongjin Chang's (2020) research entitled Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior for the independent

variable "perceived behavioral control" and from Godfred Matthew Yaw Owusu, Rita Amoah Bekoe, and Rockson Mintah's (2021) research titled Predictors of Tax Compliance Intentions Among Self Employed Individuals: The Role of Trust, Perceived Tax Complexity, and Antecedent-Based Intervention Strategies.

Additionally, Mansur Adam Saidu and Shamsudeen Ladan Shagari's (2023) research titled A Conceptual Framework on Tax Knowledge and Tax Compliance Intention: The Moderating Effect of Patriotism in Nigeria was used for the dependent variable "tax compliance intention." The researchers modified the response options and how scores are interpreted.

The questionnaire had three significant parts. The first part contained questions regarding the demographic information of the respondents. The second portion measured perceived behavioral control through three aspects: tax complexity, tax information, and tax awareness. Each of these elements was scaled from 1 to 4 4. Strong knowledge, 3. Moderate knowledge 2. Low knowledge and 1. Poor knowledge. The third section evaluated tax compliance intention, also using a 4-point scale, with responses ranging from 4. Firm intention, 3. Moderate intention 2. Weak intention and 1. No intention. To ensure the reliability of the questionnaire, the researchers planned to conduct a pilot test before distributing it to participants. Lastly, the said questionnaire had undergone validity and reliability tests, and the result was satisfactory.

2.5. Administration of the instrument

The researchers personally administered the distribution of the survey and undertook a face-to-face survey. Before data collection, all important permissions and authorizations from the proper authorities and local officials had been obtained. Strict ethical rules were followed throughout the data collection process to preserve the rights and well-being of the respondents.

To ensure the voluntary participation of the target respondents, a questionnaire with an informed consent sheet was attached. This form clearly stated the purpose of the study, assured the confidentiality of the information provided, guaranteed the safety of the participants, and emphasized that all gathered data would be used strictly for research purposes.

After securing the necessary permissions, the researchers conducted a pilot test in Kisolon, Sumilao, Bukidnon. The collected data were tabulated and submitted to the school statistician for a reliability test, which was successfully passed. After passing the reliability test, face-to-face surveys were administered in Poblacion, Impasugong, Bukidnon. The data were tabulated and forwarded to the statistician to be processed using the SPSS software, from which the researchers interpreted the results.

2.6. Data analysis

In this study the data gathered was processed and analyzed in terms of SPSS so as to have proper systematic interpretation on the findings. The research of the study utilized quantitative-correlational research design to test the relationships between perceived behavioral control and tax compliance intentions of micro-enterprise owners. There were the descriptive statistics including the mean and standard deviation calculated to summarize the level of perceived behavioral control in the respondents in the form of the tax complexity, tax information, and tax awareness and the overall tax compliance intention.

To make further variable analysis, the relationship between variables was studied using Spearman's rho Correlation. This non-parametric test was selected due to the fact that the data is non-parametric and it could not be rated as normally distributed and in this respect the Spearman technique is more appropriate to evaluate the relationships between the variables ranked. It enabled the researchers to identify whether increased perceived behavioral control has relations with high intentions to comply with tax among the owners of micro-enterprises that were significant.

The descriptive analysis in conjunction with the correlational one allowed getting a clear summary of what the respondents thought as well as having a trustworthy statistical foundation of determining relationships between the variables of the study. The accuracy of the calculations and validity of the results because of the use of SPSS supported the purpose of the study to understand the effect perceived behavioral control to tax compliance behavior.

2.7. Ethical consideration

Before the actual gathering of data, the researchers ensured that the participants understood that they were taking part in a study, the purpose of the research, and the methods being used, and made sure that no material information necessary for their knowledge was left out. They were also made aware that their decision to participate or not was respected and valued, and that they had the right to withdraw from the study at any time.

All information gathered was treated with utmost confidentiality and used only for the completion of the study. The study underwent a plagiarism detection test, such as the plagiarism checker for students, to avoid instances of using other authors' or researchers'

ideas and words without proper acknowledgment. The study did not add or construct inaccurate facts or observations in the data gathering, nor were claims made based on incomplete or assumed results.

The study contained no trace of misrepresentation or manipulation of results to fit a theoretical expectation, nor was there any evidence of exaggeration. No conflict of interest was evident in this study. The researchers had no intent to disclose any information detrimental to the welfare of the participants. The study did not invade participants' privacy or coerce them into acting against their will, and it ensured that no harm was done to their self-esteem. The research document underwent a series of revisions based on the advice and recommendations of the adviser and panelists. It followed the standards of the Bukidnon State University Ethics Review Committee for the guidelines and ethical considerations of the study.

3. RESULTS

This subsection presents the results of the data analysis, beginning with descriptive statistics and followed by correlation testing using Spearman's Rho Correlation in SPSS to determine the relationships among variables. Descriptive statistics were computed to measure the level of perceived behavioral control in terms of tax complexity, tax information, and tax awareness, as well as the level of tax compliance intention among micro-enterprise owners. The results showed that respondents had a mean score of (M=3.19, SD=0.48) for tax complexity, (M=3.34, SD=0.49) for tax information, and (M=3.48 (SD=0.47) for tax awareness, resulting in an overall mean of (M=3.34, SD=0.48) for perceived behavioral control.

Spearman's rho correlation test was conducted to assess the relationship between perceived behavioral control and tax compliance intention. The results indicated that tax complexity was significantly correlated with tax compliance intention ($r = 0.277$, $p < 0.01$), tax information was significantly correlated with tax compliance intention ($r = 0.354$, $p < 0.001$), and tax awareness was significantly correlated with tax compliance intention ($r = 0.363$, $p < 0.001$). The overall perceived behavioral control also showed a weak positive correlation with tax compliance intention ($r = 0.408$, $p < 0.001$).

The analysis, based on descriptive statistics and correlation testing, demonstrated the computed mean, standard deviation, and correlation coefficients for each variable, reflecting the statistical relationship between perceived behavioral control and tax compliance intention among the respondents.

3.1. Descriptive statistics

Table 1. Descriptive Statistics for Level of Perceived Behavioral Control

Tax Complexity	Mean	SD	Interpretation
1. The contents of tax declaration are easy to understand.	3.37	.66	High Knowledge
2. The proper amount of tax that have to pay is easy to calculate	3.22	.71	Moderate Knowledge
3. The procedures for tax declarations or tax payments are not complicated.	3.12	.69	Moderate Knowledge
4. I spend a short period of time for paying tax	3.20	.59	Moderate Knowledge
5. Generally, I think the tax system in Philippines is not complicated.	3.04	.62	Moderate Knowledge
Factor Mean	3.19	.48	Moderate Knowledge
Tax Information	**Mean**	**SD.**	**Interpretation**
6. I could receive accurate information about tax issues from my source of information (I, e., television, newspaper, radio, Facebook)	3.39	.65	High Knowledge
2. The tax information I receive is clear and understandable	3.46	.58	High Knowledge
3. Tax officials provide clear explanations or responds to my queries.	3.23	.64	Moderate Knowledge
4. I generally receive sufficient information about my tax issues.	3.33	.63	High Knowledge
5. I am always given up-to-date and relevant information on tax issues.	3.29	.64	High Knowledge
Factor Mean	3.34	.49	High Knowledge
Tax awareness	**Mean**	**SD**	**Interpretation**
1. I know the amount of tax that I have to pay	3.58	.59	High Knowledge
2. I know the type of tax that I have to pay	3.62	.56	High Knowledge

3. I know when I have to pay a particular type of tax (I, e., Patent tax, Corporation Tax)	3.48	.57	High Knowledge
4. I know the chances of being audited by tax officials in relation to my tax issue	3.23	.66	Moderate Knowledge
5. I know what the penalties are for tax evasions.	3.49	.60	High Knowledge
Factor Mean	3.48	.47	High Knowledge

Based on the findings as exhibited above, the most common response from the respondents on Perceived behavioral control in terms of tax complexity is "agree" with a mean of (M=3.19, SD.=.48) interpreted as "moderate knowledge" which reflects a medium level of knowledge whose responses were quite consistent but still some variation was recorded, that is, although majority of respondents share a certain idea regarding tax system complexity, some have different views. Mostly, the respondents would agree to the statement "The contents of tax declaration are easy to understand" with the mean of (M=3.37, SD=.66). It can also be noted that the statement "Generally, I think the tax system in Philippines is not complicated" (M=3.04, SD=0.62) may be reconsidered.

Furthermore, based on the findings as exhibited above the most common response from the respondents on Perceived Behavioral Control in terms of tax information is strongly agree with the mean of (M=3.34 and SD=0.49) interpreted as "high knowledge" results indicate that respondents generally feel well informed about tax related matters. Specifically, respondents reported the highest level of agreement in the statement that "The tax information I receive is clear and understandable" with (M=3.46 and SD=0.58).

Similarly, the statement "I could receive accurate information about tax issues from my source of information (I, e., television, newspaper, radio, Facebook)" with (M = 3.39, SD = 0.65), and in "I generally receive sufficient information about my tax issues" with (M = 3.33, SD = 0.63). They also generally agreed that they are kept informed with relevant tax information on tax issues with (M = 3.29, SD = 0.64). All these items fall under the interpretation of "high knowledge", suggesting a positive perception of the availability and quality of tax information. However, one area stood out with slightly lower ratings.

The Item "8. The tax officials provide clear explanations or responds to my queries" received a mean of (M=3.23 and SD= 0.64), which is interpreted as "Moderate Knowledge". This indicates that, the tax officials should improve their communication with the public.

Moreover, based on the table above, it shows that perceived behavioral control in terms in tax awareness falls under "high knowledge" level with (M=3.48, SD=.47) which is the highest correspondence of the three aspects, with most people having a similar understanding of their tax obligations. It is also noticeable that the statement "I know the type of tax that I have to pay" (M=3.62, SD=.56) and "I know the amount of tax that I have to pay" (M=3.58, SD=.59) individually influence the level. It is also notable the statement "I know the chances of being audited by tax officials in relation to my tax issues" (M=3.23, SD=.66) should looked as just closely.

Lastly, based on the table above, the micro enterprise owners have a moderate knowledge of tax complexity, with a mean of (M=3.19, SD =.48). At the same time, their knowledge of tax information and tax awareness are both rated as high, with means of (M=3.34, SD=.49) and (M=3.48, SD=.47) respectively. The overall mean of (M=3.34, SD=.48) refers to the fact that the perceived behavioral control of the respondents in tax related issues is high. They are well organized and knowledgeable on their tax requirements though they consider it a bit complicated with regard to tax procedures and policies. This implies that tax complexity is a challenge but at times and not in such a way that it impacts negatively on their compliance.

Table 2. Descriptive Statistics for Level of Tax Compliance Intention

Tax compliance intention	Mean	SD	Interpretation
1. I will report my income fully, including all other sources.	2.90	.72	Moderate intention
2. I will not attempt to cheat by omitting to report any extra income in my tax form.	2.95	.75	Moderate intention
3. I will declare extra income earned from my regular income source.	2.93	.64	Moderate intention
4. I will not fail to comply with the tax laws in the future.	3.36	.50	Strong intention
5. I intend to be punctual in paying my tax.	3.42	.52	Strong intention
6. I intend to provide an accurate amount of tax paid.	3.46	.56	Strong intention
7. I intend to pay the amount of tax owned independently on time.	3.43	.51	Strong intention

8. I intend to register as an independent tax payer for paying my tax	3.40	.52	Strong intention
9. I intend to calculate the amount of tax owned independently	3.35	.57	Strong intention
10. I think it is improper to alter my tax details	3.40	.5883	Strong intention
Factor Mean	3.26	33	Strong intention

Based on the findings, the common responses of the respondents on tax compliance intention is "strong intention" (M=3.26, SD=.33) respectively, showing that respondents were steady in terms of their compliance intentions mainly in the accurate reporting and paying up on time with mild differences in viewing disclosure about all sources of income. Consecutively, most of the respondents agree on the statement "I intend to provide an accurate amount of tax paid" (M=3.46, SD=.56) with a "strong intention" level followed by "I intend to pay the amount of tax owned independently on time" (M=3.43, SD= .51) with a "strong intention" level. The statement "I will report my income fully, including all other sources" (M=2.90, SD= .72) with a "moderate intention" level, this suggests a difference in full income disclosure, which warrants further attention.

Table 3. Spearman rho test of the significant relationship between Perceived Behavioral Control and Tax Compliance Intention

Perceived Behavioral Control	Tax Compliance Intention	P-value	Interpretation
Tax Complexity	.277**	0.001	Significant
Tax Information	.354**	<.001	Significant
Tax Awareness	.363**	<.001	Significant
Overall Reviews	.408**	<.001	Significant

Based on the table above, it presents the correlation data between Perceived Behavioral Control and Tax Compliance Intention using Spearman's rho test. Analysis of the data revealed that Tax Complexity is correlated with Tax Compliance Intention ($r = .277^{**}$, $p < .01$), while Tax Information ($r = .354^{**}$, $p < .001$) and Tax Awareness ($r = .363^{**}$, $p < .001$) also demonstrated significant positive correlations. The strongest relationship was observed between Overall Perceived Behavioral Control and Tax Compliance Intention ($r = .408^{**}$, $p < .001$). Taken together, these findings indicate that higher levels of perceived control over tax responsibilities, particularly through enhanced tax awareness and access to tax information, are associated with a greater intention among micro enterprise owners to comply with tax obligations.

4. DISCUSSION

The results of this research proved that the Perceived Behavioral Control (PBC) is significantly related to Tax Compliance Intention (TCI) of owners of micro-enterprises in Poblacion, Impasugong. The resulting calculated correlations showed significant positive association between Tax Complexity (r=.277, p = 0.001), Tax Information (r=.354, p< .001), and Tax Awareness (r=.363, p< .001) and the tax compliance intention. The total PBC (r=.408, p<.001) depicted the most significant association, whereby a sense of competency, knowledge and understanding of the tax issues by the taxpayers led to the intention to comply. The results pertaining to knowledge revealed moderate knowledge in tax complexity (M=3.19, SD=.48), high knowledge in tax information (M=3.34, SD=.49), and high knowledge in tax awareness (M=3.48, SD=.47), which indicates that the respondents are knowledgeable and still experience difficulties in learning complex procedures.

These findings can be aligned with the Theory of Planned Behavior (Ajzen, 1991) that justifies that people who think that they possess control over their behavior tend to exhibit it. The high positive correlation between TCI and PBC confirms the findings of Rahmawati (2025) who established that the perceived behavioral control has a high positive influence on the intention of taxpayers to pay the taxes in Indonesia. With the same nature, Al-Zaqeba and Al-Rashdan (2020) and Shaharararuddin et al. (2023) have discovered that the higher the perceived behavioral control, the better the intention to comply with taxpayers in Jordan and Malaysia. Contrastingly, Cechovsky (2021) did not seek any significant effect, meaning that cultural or institutional aspects could mediate the relationship. These comparisons demonstrate the fact that the effect of PBC on TCI is usually powerful, though there may be some differences with particular contexts across different countries.

The theoretical and practical implications of this study are Immense. At a practical level, the results are that the behaviors of compliance can be improved by enhancing trust, availability to tax information and knowledge of tax obligations by the taxpayers. Hypothetically, the present research substantiates the Theory of Planned Behavior by showing that the perceived control plays a significant role in the compliance intention in taxation situations. On policy, the findings observe the necessity of simplification of tax systems, enhancement of digital platforms, and optimization of taxpayer education programs by the Bureau of Internal Revenue (BIR). This is in line with Benzarti and Wallossek (2023) who observed that the perception of fairness and compliance would be enhanced with lower tax complexity and with Huong et al. (2023) and Asian Development Bank (2024) who added that voluntary compliance would be enhanced by digital transformation and communication reforms.

5. CONCLUSION

The findings of this study were useful to test the perceived behavioral control of local micro enterprise owners in Impasugong, Bukidnon, against intention to comply with taxation criteria, moderate perceived control right within the context of coping with taxation complexity, high perceived control right on accessing information about tax, and strong knowledge of tax responsibilities. There were also very high concerns expressed by the respondents to be compliant with tax rules, though they still had slight apprehensions regarding reporting all sources of income.

This study had indicated a meaningful trend in the perceived behavioral control in relation to tax compliance intention. The level of taxpayer awareness generated a greater impact than the other factors, with tax information less influential compared to tax complexity. This makes business owners think that providing information to the taxpayers, increasing access to information, and the belief that taxpayers find it easier to perform their taxation duties, increases their intention to comply with tax. Generally, the perceived behavioral control needs construction of responsible tax behavior of micro enterprise owners, which this research indicated is strong.

5.1. Findings summary

These results provided evidence that the generally high level of perceived behavioral control and tax compliance intention among the respondents was established. They were average tax complexity wise as they were easy to understand tax declarations although they still considered the entire system to be complex and time-consuming. In terms of tax information, the respondents were well knowledgeable because they recognized that tax information is understandable, easy to get and is available in different forms of media but some respondents found the official explanations to be moderately comprehensible. As tax aware, they were quite knowledgeable on the types of taxes, time of payments and effects of evasion, but less knowledgeable on audit risks. In general, the respondents said that they had a high intention to pay taxes on time and be accurate in reports and registration as independent taxpayers with some slight reluctance to report the full income. These findings explain that the perceived behavioral control has a positive effect on the intention of the respondents to pay taxes.

5.1. Hypothesis

Therefore, the null hypothesis is rejected.

5.2. Recommendation

From the findings and conclusions of the study, the following are the recommendations.

For Micro Enterprise Owners. Attend education seminars and workshops in relation to taxes in order to get familiar with tax regulations and processes. Get real-time business tax records using digital platforms and Virtual tools of the Bureau of Internal Revenue (BIR).

Bureau of Internal Revenue (BIR). Automation of tax processes and records amongst micro enterprises. Bring to ensure tax information is published on the internet as well as offline, and in local languages. To rural micro entrepreneurs, prepare rural-specific outreach programs.

For Policy Makers. Introduce pieces of legislation that will make the taxation of small and micro-enterprises easier. Encourage Tax Systems Transparency and Trust to Improve Compliance and Reduce Noncompliance

For Future Researchers. Generalize the research to other sites within the Bukidnon and consider other variables from the Theory of Planned Behavior, attitudes, and subjective norms. Boost the number of cases and study big businesses or corporations to learn the dissimilarity of PBC and tax compliance plans on an industry level.

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