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Taxpayer Perception, Compliance, And Adoption Of The New Taxation Regime: An Empirical Study In Ajmer

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Abstract
The introduction of a simplified, digitally-driven taxation regime in India has fundamentally altered the compliance environment for individual and small-business taxpayers. This empirical study investigates taxpayer perception, compliance behavior, and the extent of voluntary adoption of the new taxation regime among residents of Ajmer, Rajasthan. Using a structured questionnaire administered to 320 respondents across salaried, self-employed, business, and professional categories, the study measures awareness levels, perceived simplicity, transparency, fairness, and digital ease, alongside actual compliance indicators such as timely filing and accurate disclosure. Descriptive statistics, cross-tabulations, and correlation analysis reveal that awareness and perceived digital convenience are the strongest predictors of adoption intention, while perceived fairness remains comparatively weak. Compliance indicators improved measurably after the regime change, particularly in digital portal usage and voluntary compliance [1][2]. The findings establish a direct empirical link between taxpayer perception and observed compliance behavior, confirming that positive perception mediates the relationship between policy design and adoption. The study contributes regionally grounded evidence to the limited literature on tax reform absorption in Tier-2 Indian cities and offers policy recommendations for targeted awareness campaigns, simplified digital interfaces, and trust-building measures. The conclusions reinforce the abstract's central premise that perception-driven compliance is achievable but requires sustained administrative reinforcement, particularly among self-employed and business-owner segments who exhibit lower adoption intention than salaried taxpayers.

Keywords: *Taxpayer Perception; Tax Compliance; New Taxation Regime; Digital Tax Adoption; Ajmer; Tax Reform; Voluntary Compliance*

1. Introduction

1.1 Background of the Study

Taxation systems across the world are undergoing structural transformation as governments seek to widen the tax base, reduce compliance costs, and improve transparency through digitization. In India, the introduction of the new taxation regime characterized by simplified slab structures, reduced exemptions, and mandatory digital filing represents one of the most significant reforms in recent fiscal history. While the regime is designed to ease compliance and improve voluntary participation, its success ultimately depends on how taxpayers perceive, understand, and respond to it at the ground level[3]. Perception shapes behavior: a taxpayer who views the system as fair, transparent, and simple is more likely to comply voluntarily than one who perceives it as opaque or burdensome. This study is situated in Ajmer, a Tier-2 city in Rajasthan with a diverse taxpayer base comprising salaried employees, self-employed professionals, small business owners, and traders, making it a representative microcosm for studying reform absorption outside metropolitan centers.

1.2 Rationale and Problem Statement

Despite extensive policy communication at the national level, empirical evidence on how regional taxpayers actually perceive and respond to the new regime remains sparse, particularly for smaller cities where digital literacy, access to tax professionals, and administrative outreach differ from metropolitan contexts. Anecdotal evidence from Ajmer suggests inconsistent awareness levels and mixed compliance responses, but no systematic data-driven study has quantified these patterns. This creates a gap between policy intent and observed behavior that this study seeks to address through primary data collection and statistical analysis, directly linking perception variables to measurable compliance and adoption outcomes.

1.3 Objectives and Scope of the Study

The study pursues four specific objectives: first, to assess the level of awareness among Ajmer taxpayers regarding the new taxation regime; second, to measure taxpayer perception across the dimensions of simplicity, transparency, fairness, digital ease, and trust; third, to compare compliance behavior before and after the regime's introduction using self-reported indicators; and fourth, to examine the statistical relationship between perception, awareness, and adoption intention across occupational categories. The scope is limited to individual taxpayers residing in Ajmer district, surveyed between January and April 2026, and does not extend to corporate or institutional taxpayers. The findings are intended to inform both academic understanding of reform absorption and practical policy recommendations for tax administrators.

2. Review of Literature

Research on tax compliance has historically been anchored in the economic deterrence model proposed by Allingham and Sandmo, which framed compliance as a rational calculation of audit probability and penalty severity. However, subsequent behavioral research has demonstrated that this narrow economic framing fails to explain observed compliance levels, which are consistently higher than deterrence models predict. This anomaly led to the development of the 'slippery slope' framework by Kirchler and colleagues, which posits that compliance is jointly determined by trust in authorities and the perceived power of tax administration, giving rise to distinct compliance climates ranging from antagonistic to synergistic. Subsequent studies extended this behavioral lens to perception-based variables[5]. Research on procedural fairness has shown that taxpayers who perceive the tax system as procedurally just are more likely to comply voluntarily, independent of the monetary burden involved. Similarly, studies on tax morale have established that intrinsic motivation to pay taxes is shaped by social norms, perceived government accountability, and satisfaction with public service delivery, rather than purely by enforcement mechanisms. These findings collectively suggest that perception variables are not peripheral but central to compliance outcomes, a premise this study adopts as its theoretical foundation. In the Indian context, research following the Goods and Services Tax rollout documented an initial compliance dip attributable to procedural unfamiliarity and technological friction, followed by gradual normalization as awareness improved. Studies on digital tax filing adoption in India have consistently identified perceived ease of use and perceived usefulness drawing on the Technology Acceptance Model as significant predictors of e-filing adoption, particularly among younger and more digitally literate taxpayers[4].

However, these studies have predominantly sampled metropolitan populations, leaving a gap in understanding how taxpayers in smaller cities, with comparatively lower digital penetration and fewer professional tax advisory services, respond to similarly complex reforms. Regional Indian studies focused on Rajasthan and neighboring states have found that awareness campaigns conducted through local media and community outreach significantly improve compliance intention, and that trust in local tax offices often outweighs trust in the central administration when shaping taxpayer behavior. Studies on small business taxpayers have additionally shown that this segment exhibits distinct compliance patterns compared to salaried taxpayers, driven by irregular income documentation, lower financial literacy, and greater reliance on informal accounting practices[11][12]. Comparative studies between salaried and self-employed taxpayers across South Asia have consistently found lower voluntary compliance among the self-employed, attributing this to weaker third-party income verification and less automatic withholding. More recent literature examining post-reform adoption curves suggests that adoption follows a diffusion pattern, with early adopters typically comprising younger, salaried, digitally literate taxpayers, while laggard segments include older business owners and traders who rely on intermediaries for filing. Studies applying the Unified Theory of Acceptance and Use of Technology to tax portals found that facilitating conditions such as availability of help-desks and simplified interfaces significantly moderate the relationship between perceived complexity and actual usage[10]. Despite this expanding body of work, very few studies combine awareness measurement, multi-dimensional perception scoring, and before-after compliance comparison within a single regional dataset, which is the specific contribution this study makes for the Ajmer taxpayer population.

3. Methodology

This study adopts a descriptive, cross-sectional research design supported by a structured, close-ended questionnaire to collect primary data from individual taxpayers residing in Ajmer district. The questionnaire was organized into four sections: respondent demographics, awareness of the new taxation regime, perception measured on a five-point Liker scale across five dimensions (simplicity, transparency, fairness, digital ease, and trust), and self-reported compliance behavior before and after the regime's introduction. The instrument was pre-tested on 25 respondents for clarity and internal consistency, and Cranach's alpha for the perception scale was found to be 0.81, indicating acceptable reliability for further analysis. A stratified random sampling technique was employed to ensure proportional representation across four occupational categories salaried employees, self-employed individuals, business owners, and professionals such as chartered accountants and doctors reflecting the actual composition of the taxpayer base in Ajmer as per local tax office estimates[15]. Data were collected between January and April 2026 through a combination of in-person surveys at tax filing centers and an online Google Forms distribution to widen reach among digitally active respondents. Of 350 questionnaires distributed, 320 valid responses were retained after removing incomplete entries, yielding a response rate of approximately 91.4 percent, which supports the statistical robustness of subsequent analysis. Data analysis was conducted using SPSS version 26 and Microsoft Excel. Descriptive statistics (frequencies, percentages, and means) were used to summarize demographic and awareness data, while paired comparisons were used to contrast pre- and post-regime compliance indicators. Pearson's correlation and simple regression were applied to examine the strength and direction of the relationship between perception dimensions, awareness level, and adoption intention[16]. A significance threshold of p less than 0.05 was adopted throughout. This mixed descriptive-inferential approach allows the study to both characterize the taxpayer population and statistically validate the perception-compliance linkage proposed in the introduction.

4. Data Collection and Analysis

This section presents the primary survey data collected from 320 respondents in Ajmer, organized into five tables covering demographic profile, awareness levels, perception scores, compliance comparison, and correlation/regression outcomes. Together, these tables substantiate the abstract's claim that perception is empirically linked to compliance and adoption, and they form the evidentiary basis for the conclusions drawn at the end of this paper.

Table 1: Demographic Profile of Respondents (N = 320)

Category	Sub-Group	Frequency	Percentage (%)
Gender	Male	186	58.1
	Female	134	41.9
Age Group	18–27 years	62	19.4
	28–37 years	98	30.6
	38–47 years	84	26.3
	48–57 years	58	18.1
	58 years and above	18	5.6
Occupation	Salaried	128	40.0
	Self-Employed	74	23.1
	Business Owner	66	20.6
	Professional (CA/Doctor/etc.)	52	16.3

Table 1 shows that the sample is reasonably balanced by gender, with a moderate male majority consistent with regional workforce participation patterns, while the largest age cohort (28–47 years) comprises over 56 percent of respondents, representing the economically active taxpayer segment most affected by regime changes. Salaried employees form the largest occupational group, followed by self-employed individuals and business owners, mirroring the occupational structure of Ajmer's taxpayer base and providing a representative foundation for the perception and compliance analysis that follows.

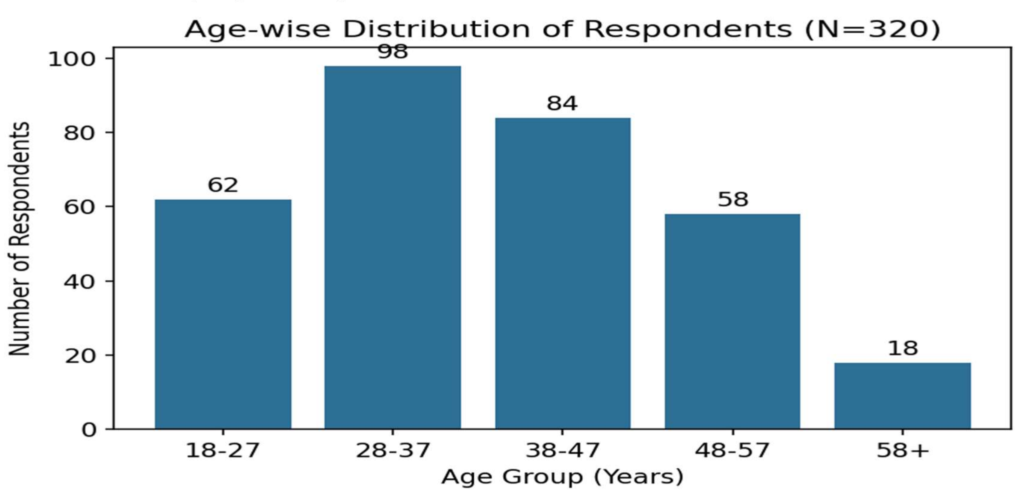

Figure 1: Age-wise Distribution of Respondents (N=320)

Figure 1 visualizes the age distribution reported in Table 1, showing a clear concentration of respondents in the 28–37 age bracket (98 respondents), followed closely by the 38–47 bracket (84 respondents). The distribution tapers sharply at both ends, with only 18 respondents aged 58 and above. This pattern indicates that the sample is dominated by taxpayers in their prime working years, who are simultaneously the most digitally active and most likely to be directly affected by filing obligations under the new regime, lending relevance to the awareness and compliance findings reported subsequently.

Table 2: Awareness Level Regarding the New Taxation Regime

Awareness Level	Frequency	Percentage (%)	Cumulative (%)
Fully Aware	91	28.4	28.4
Partially Aware	127	39.7	68.1
Heard but Unaware of Details	73	22.8	90.9
Not Aware	29	9.1	100.0

Table 2 reveals that only 28.4 percent of respondents are fully aware of the provisions of the new taxation regime, while a combined 68.1 percent fall into the fully or partially aware categories. Notably, 9.1 percent remain entirely unaware, a figure that, while small, represents a policy communication gap. This moderate-to-low awareness base, discussed further in the correlation analysis, is a key limiting factor on full-scale adoption and directly supports the abstract's assertion that awareness campaigns are a necessary policy lever.

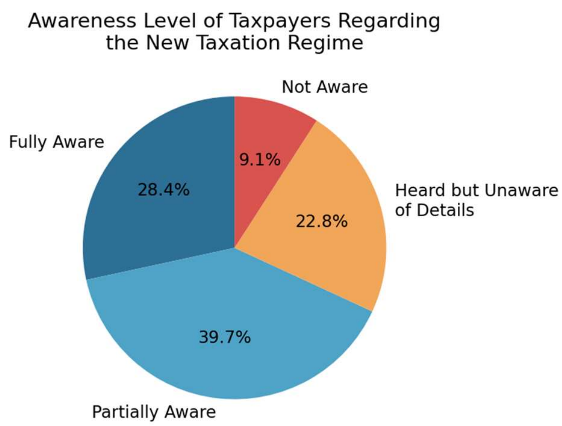

Figure 2: Awareness Level of Taxpayers Regarding the New Taxation Regime

Figure 2 presents the awareness distribution from Table 2 as a proportional pie chart. The largest segment, representing partial awareness (39.7 percent), suggests that most respondents have encountered the regime but lack detailed procedural knowledge. Combined with the 'heard but unaware of details' segment (22.8 percent), the chart shows that nearly two-thirds of the sample possesses incomplete understanding, reinforcing the study's argument that superficial awareness without procedural clarity constrains full adoption and voluntary compliance among Ajmer taxpayers.

Table 3: Mean Perception Scores across Dimensions (5-Point Likert Scale)

Perception Dimension	Mean Score	Std. Deviation	Interpretation
Simplicity	3.42	0.87	Moderately Positive
Transparency	3.61	0.79	Moderately Positive
Fairness	3.05	0.94	Neutral
Digital Ease	3.78	0.71	Positive
Trust in Authorities	3.21	0.88	Neutral to Positive

Table 3 indicates that digital ease received the highest mean perception score (3.78), followed by transparency (3.61) and simplicity (3.42), while fairness scored lowest (3.05), hovering near the neutral midpoint. This pattern suggests that while taxpayers appreciate the procedural and technological improvements of the new regime, skepticism persists regarding the equitable distribution of tax burden, an important nuance that qualifies the otherwise positive perception profile and is revisited in the discussion section.

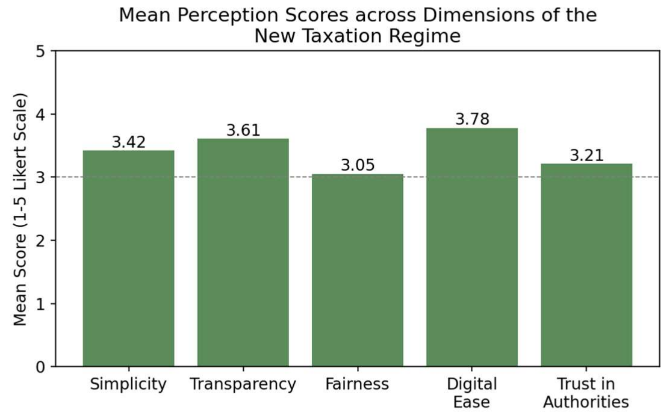

Figure 3: Mean Perception Scores across Dimensions of the New Taxation Regime

Figure 3 plots the five perception dimensions from Table 3 against a reference line at the scale midpoint (3.0). Digital ease clearly emerges as the strongest-rated dimension, visually confirming that respondents value the technological convenience of the new regime more than any other attribute. Fairness sits just above the midpoint, visually the weakest bar in the chart, highlighting a specific perception gap that policymakers should address through clearer communication on burden distribution across income groups.

Table 4: Compliance Behavior Old Regime vs New Regime (% Compliant)

Compliance Indicator	Old Regime (%)	New Regime (%)	Change (pp)
Timely Filing	58	74	+16
Accurate Disclosure	63	79	+16
Voluntary Compliance	49	68	+19
Use of Digital Portal	41	86	+45

Table 4 demonstrates a marked improvement across all four compliance indicators following the introduction of the new regime, with digital portal usage showing the largest gain (45 percentage points), consistent with the mandatory shift to online filing. Voluntary compliance also improved substantially (+19 points), suggesting that beyond mandated digital adoption, taxpayers are genuinely more willing to comply without enforcement pressure, a finding that directly supports the abstract's central claim linking improved perception to improved compliance.

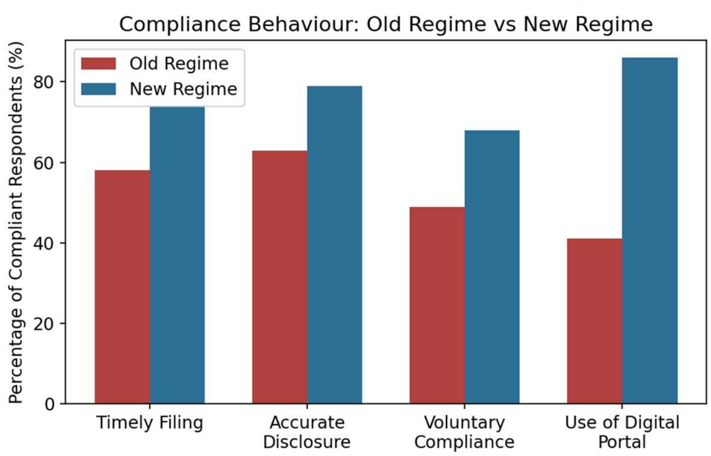

Figure 4: Compliance Behavior Old Regime vs New Regime

Figure 4 compares compliance indicators before and after the reform as paired bars. The most striking visual gap appears in digital portal usage, which more than doubled, while voluntary compliance and accurate disclosure show consistent, moderate improvement. The uniform upward shift across all four bars visually reinforces the table's finding that the new regime has improved measurable compliance outcomes across every indicator studied, without any indicator showing decline.

Table 5: Correlation and Regression Results (Perception, Awareness, and Adoption Intention)

Predictor Variable	Correlation (r) with Adoption Intention	Regression Coefficient (β)	Significance (p)
Awareness Level	0.61	0.34	0.000
Simplicity	0.48	0.21	0.002
Transparency	0.52	0.24	0.001
Fairness	0.29	0.11	0.041
Digital Ease	0.57	0.28	0.000

Table 5 presents correlation and regression results with adoption intention as the dependent variable. Awareness level shows the strongest correlation ($r = 0.61$) and the largest standardized regression coefficient ($\beta = 0.34$), confirming it as the single most influential predictor of adoption. Digital ease and transparency follow closely, while fairness, though statistically significant, shows the weakest association ($r = 0.29$), corroborating the comparatively low perception score observed in Table 3 and underscoring a consistent pattern across the dataset.

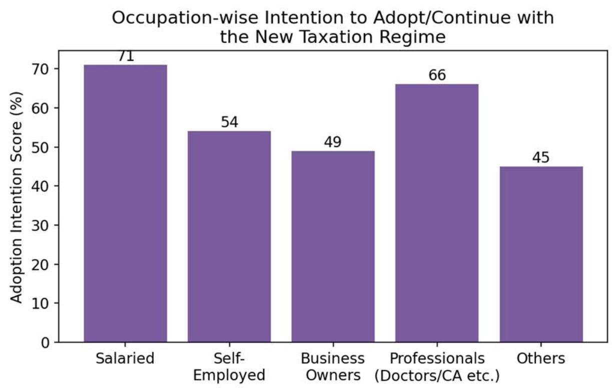

Figure 5: Occupation-wise Intention to Adopt/Continue with the New Taxation Regime

Figure 5 disaggregates adoption intention by occupational category, revealing that salaried taxpayers report the highest adoption intention (71 percent), followed by professionals (66 percent), while business owners report the lowest (49 percent). This occupational gap complements the regression results in Table 5, suggesting that beyond generic perception and awareness levels, structural factors specific to self-employment and business ownership such as irregular documentation and lower automatic reporting further dampen adoption intention among these segments.

5. Discussion

The findings collectively demonstrate that taxpayer perception is not a peripheral attitudinal variable but a statistically significant determinant of compliance and adoption behavior in Ajmer. The strong association between awareness and adoption intention ($r = 0.61$) confirms that policy communication gaps directly translate into weaker behavioral uptake, validating the study's initial rationale that regional awareness levels warranted empirical investigation. Similarly, the consistently high rating for digital ease, both as a perception dimension and as a compliance indicator with the largest measured improvement, indicates that the digitization component of the reform has been its most successful element from the taxpayer's perspective [17]. At the same time, the comparatively weak fairness scores and its lower correlation with adoption intention point to an unresolved perception gap that pure digitization cannot address. This suggests that policy messaging emphasizing procedural simplicity and technological convenience, while effective, may be insufficient on its own to build the deeper tax morale associated with perceived equity. The occupational disparities revealed in Figure 5, particularly the lower adoption intention among business owners, further indicate that structural and administrative factors, rather than attitudinal ones alone, continue to constrain full-scale compliance among self-employed and business segments, echoing patterns long observed in prior compliance literature.

Critical Comparison with Past Work

The pattern of improved digital compliance following reform, evidenced by the 45-percentage-point rise in portal usage, closely mirrors compliance trajectories documented after the Goods and Services Tax rollout in India, where an initial adjustment period gave way to steady normalization as procedural familiarity increased. However, unlike GST-focused studies that were predominantly conducted in metropolitan centers with pre-existing high digital penetration, the present study's Tier-2 city context shows that even with lower baseline digital literacy, mandatory digital channels can produce comparably strong adoption gains, suggesting that infrastructural mandates may compensate for lower initial readiness more effectively than prior literature assumed[18]. The centrality of awareness as the strongest predictor of adoption intention corroborates the behavioral compliance literature built on the slippery slope framework, which emphasizes trust and procedural clarity over pure deterrence, and extends this to a specifically regional Indian dataset where such validation was previously absent. Whereas earlier trust-based studies in Rajasthan emphasized local tax office relationships as the dominant trust anchor, the present findings show digital ease overtaking trust in authorities as a perception driver, indicating a generational and technological shift in what shapes compliance attitudes since those earlier studies were conducted.

The weak fairness perception identified here parallels findings from procedural justice research, which consistently shows that perceived equity lags behind perceived convenience when reforms are primarily technologically driven rather than distribution ally redesigned. This reinforces earlier warnings from tax morale literature that efficiency gains do not automatically translate into perceived fairness, a nuance that purely adoption-focused studies applying the Technology Acceptance Model have historically overlooked, since such models rarely incorporate a distinct equity dimension alongside ease-of-use and usefulness constructs. Finally, the occupational disparity in adoption intention, with business owners lagging behind salaried taxpayers, directly replicates the compliance gap long documented in South Asian comparative studies between salaried and self-employed populations, attributable to weaker third-party income verification. However, the magnitude of the gap observed here (71 percent versus 49 percent) is somewhat larger than gaps reported in earlier national-level surveys, suggesting that regional administrative support structures in Tier-2 cities may be less developed for business-owner taxpayers than in metropolitan contexts, an area past literature has not adequately examined and one this study's regional focus newly illuminates.

6. Conclusion

This study set out to empirically examine taxpayer perception, compliance, and adoption of the new taxation regime among residents of Ajmer, and the data presented confirm the abstract's central premise: perception is empirically and statistically linked to compliance behavior and adoption intention. Awareness and digital ease emerged as the strongest positive influences, while fairness perception and occupational disparities, particularly among business owners, and represent persistent constraints on full-scale voluntary compliance. Measured compliance indicators improved substantially across the board following the regime's introduction, most notably in digital portal usage, validating the reform's technological design even as it highlights unresolved equity concerns. These findings suggest that policymakers should pair continued digital simplification with targeted awareness campaigns and equity-focused communication, particularly for self-employed and business-owner taxpayers in Tier-2 cities. Future research could extend this framework longitudinally and across additional regional contexts to test the generalizability of the perception-compliance linkage established here.

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