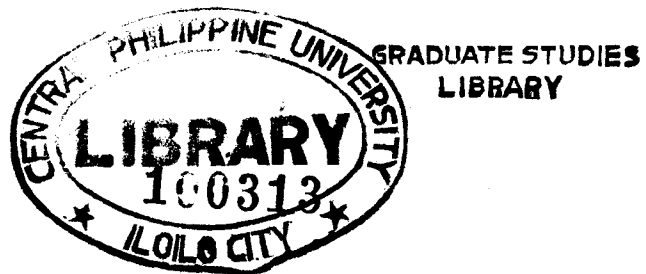


**FACTORS ASSOCIATED WITH BUSINESS TAX COMPLIANCE AMONG
MICRO-ENTERPRISE OWNERS IN NUEVA VALENCIA, GUIMARAS**

A Special Paper
Presented to
The Faculty of the School of Graduate Studies
CENTRAL PHILIPPINE UNIVERSITY



In Partial Fulfillment
of the Requirements for the Degree
MASTER IN BUSINESS ADMINISTRATION

ALTHEA U. DENUEVO
March 2005

**FACTORS ASSOCIATED WITH BUSINESS TAX COMPLIANCE AMONG
MICRO-ENTERPRISE OWNERS IN NUEVA VALENCIA, GUIMARAS**

by

ALTHEA U. DENUEVO

ABSTRACT

This study was conducted to determine the factors associated with business tax compliance as to payment of taxes among micro-enterprise owners in Nueva Valencia, Guimaras. This study had a target population of 168 respondents with a sample size of 117 micro-enterprise owners.

The study used a descriptive research design. The data were encoded and analyzed using the Statistical Package for Social Sciences software. Chi-square and Cramer's V tests were used in analyzing the relationship between variables.

It was found out that there is a significant association between educational attainment and compliance as to payment of business taxes. Business tax compliance among micro-enterprise owners does not vary when it is grouped according to age, sex, civil status and household size, but it is significantly associated with gross sales and net income. There is also a significant association between perception about the BIR & tax collection, and compliance on payment of business taxes. Further, the findings of this study reveal that business tax compliance is not significantly associated with perception on taxes and on tax assessment, as well as on the perceived benefits from payment of business taxes.