

WORKERS' PERCEPTION OF TAX ASSESSMENT IN EDO STATE

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ABSTRACT

This intends to examine the how workers perceived tax assessment in Edo State. There has been occurrence of multiple taxation in the state, which has made large numbers of people to perceive the state government as insensitive to the plight of the people. Since workers are the major tax-payers in the state, there is high need to examine how they perceive such act. This study therefore investigates 63 workers in Samuel Adegboyega University, Ogwa, Edo State. These workers were selected through multi- stage sampling method. The findings of the study reveals that moderate tax system operate in Edo State, Nigeria, which the workers accept; multiple tax assessment is rampant and this causes double taxation in Edo State; the new tax assessment is viable for economic growth in the state; the government in many instances over- taxed some items and as such constraint local investment in the state; the new tax system is not convenient for business activities in the state.

The investigation of workers' perception of tax assessment has shown that Edo State Government's tax assessment is poor; as it does not lead to promotion of investment in the state. The study therefore concludes that there is need for effective participation from all stakeholders to have a tax assessment that is moderate and encompassing. The following recommendations are made government should eliminate multiple system that operates in the state; government should all stakeholders in the state in tax assessment; and government should optimum return on tax paid by all people in terms of provision of social amenities.