



# **The Relationship between Understanding, Feeling, Thinking, Behavioral Paying, and Satisfaction of Personal Income Tax Payment of People in Muak Lek Municipal, Muak Lek District, Saraburi Province**

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## **ABSTRACT**

The objective of this research is 1) to study the level of five variables consist of understanding, feeling, thinking, behavior and satisfaction of personal income tax payment and 2) to investigate the relationship between the four variables of attitudes in personal income tax and satisfaction of service from revenues office through the people who live in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi Province, Thailand. The multiple regression was used to test the statistical value of the four variables of attitude in personal income tax which are understanding, feeling, thinking, behavioral paying and satisfaction of service model, developed from prior research, were used as the source of the questionnaire for 232 people in Muak Lek District, Saraburi Province, Thailand. A questionnaire containing overall twenty-two items consist of four items on understanding, five items on feeling, five items on thinking, four items on behavioral paying and four items on the satisfaction of service were utilized. The finding revealed that the conceptual model showed the positive relationship between understanding, feeling, thinking, behavioral paying and satisfaction of service. The result exhibited that the strong relationship and significant only two variables with the satisfaction of service are thinking and behavioral paying at 0.05 level. However, understanding and feeling variables showed not significant with the satisfaction of service. It is established that people in Muak Lek Sub-district Municipality have the understanding and feeling about personal income tax at a low level. Therefore, revenues office or another unit that involve personal income tax should be given more knowledge and understanding to these people. This study concludes and describes the results for future in personal income tax research.

**Keywords:** *Personal Income Tax, Understanding, Feeling, Thinking, Behavior, Satisfaction*

## **INTRODUCTION**

Taxation is very important in every country. Most of the money from personal income tax used to develop all of the infrastructures in each country (Saeniang, 2017). The duty to collect and distribute all of the tax that gathered from people is a worker who works in a government office. The hugging group who must pay some type of tax is people who live in the country. Therefore,

every people who are responsible for paying taxes should be required to comply with the law (Durongkhawot, 2018). If people in a country do not understand and avoid paying taxes. Consequence, the government will not have the funds to develop the country and lead to many serious situations such as lack of social security, medical problems, delay to development country, social inequality, civil war, famine problems, economic recession, educational quality turndown, and high public debt (Thanaertlomboon & Phutthasri, 2018).

Therefore, to make more benefit for the country and occur good understanding and feelings to paying personal income taxes from all people who have high income be enough to pay under the tax regulation. Many organizations such as the Revenue Department is the host to responsible collect the all type of tax in the country must be the main unit to provide more information for all of the people. In the same time, other institutions that a part of the source the received the funding from the government should be also providing and giving more information about taxation to all of the people in the country. The researcher as a lecturer in accounting program and focuses on providing academic services to communities and societies that according to the one of mission in educational policy of the Asia-Pacific International University and Thailand. Thus, this research was created to study the level of attitudes of personal income tax and to investigate the relationship between four attitudes of personal income tax (understanding, feeling, thinking, behavior) variables and satisfaction of service. The respondents in this research are people who live in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi Province, Thailand. The findings will be used as a guideline for the revenue office to provide the project and activity to give knowledge and make more understanding included develop a suitable service for all of the people. Besides, Asia-Pacific International University uses the result to organize and prepare the project to make more knowledge to people in Muak Lek.

## **LITERATURE REVIEW**

Suwan (1983) stated that the meaning of the attitude or opinion is the part that causes practical expression. However, the attitude is not a motive and a drive but a state of readiness to responding and showing the direction of a person's response to stimuli. Besides, an attitude refers to the emotions of people, both positively and negatively; like or dislike; satisfied or dissatisfied. These emotions occur from internal thought and affect the behavior of expression (Onwan, 2010). Meanwhile, Wongsansri (1994) summarized that characteristics of attitude consist of (1) the attitude should be encourages people to show their behavior when people

have opinions with something that perceived by observing the personal behavior throughout the talking, facial expressions and gestures (2) the attitude is complicated behavior because a person may have different feelings with one thing in a very complex manner. (3) the attitudes can be changed because a person's attitude towards something in both are good or bad, that depends on the changing in situation or events that people perceived. The person's attitude changes from an acceptable attitude to an unyielding attitude or from an unacceptable attitude to an acceptable attitude. Therefore, the attitude related to this research will focus on the study in four independent variables comprise understanding, feelings, thinking, and behaviors and one dependent variable is satisfaction.

### 1. Understanding

Understanding means the ability to remember facts. Including details from studies, observation, hearing, vision, and the accumulated experiences and have been passed. Understanding is the ability to bring knowledge to translate, interpret and summarize from memorizing in their brain (Khanthong, 2007) and sometime in the wording or letter. Sawasdee (1999) stated that the concept of understanding started from lower to higher level of the person and can be divided into 6 levels consist of (1) Knowledge is the ability to remember and recall phenomena and stories that begin from simple things and independently from each other until to something that complex and complicate to interrelated the meaning. (2) Comprehension is the ability to expand knowledge, rational memory, and the ability to interpret, summarize, or expand the meaning. (3) Application is the ability to apply knowledge and understanding to solve new problems or event that similar issue. (4) The analysis is the ability to distinguish and divided somethings into sub-sections by systematic relationships, this process will produce real or true understanding. (5) Synthesis is the ability to bring various components lead to one or same story and create patterns or structures that are not clear, then requires creativity and (6) Evaluation is the ability to make decisions about the content, ideas, structures, and methods by setting the basic criteria for decision making.

### 2. Feelings

Feelings are the transfer of information about the situation in both the conscious and subconscious levels. Most feeling and thinking occur in them simultaneously. Thinking is some type of information in term of feelings. The feeling is an analysis of differences from an inside person when their thinking and linking to the causes of certain differences that calling intuition. Moreover, intuition is connected to the trait chosen by experience or

traditional characteristic is called emotions (Wikipedia, 2019) such as fear. The intuition arises surroundings person will be the form of events or situations is not necessary for people to immediately react in the same pattern but depends on the possible way that person perceives the situation. Then, the feeling can be divided into 2 main categories which are (1) physical feelings such as hot, cold, soft, rough, wet, dry, etc. and (2) Mind feeling such as impressed, refreshed, depressed, happy, sad, and so on.

### 3. Thinking

Thinking refers to mental or intellectual activities that are related to specific consciousness. Thinking also refers to the thinking process and rating of think. Likewise, the conceptual framework of thinking includes the cognitive, perceptual, conscious, and imaginative processes. The understandings of the sources of thinking were in various forms such as concrete, abstract, processes and results. Many scholars tried to define thinking in a different way such as biologists, philosophers, psychologists, and sociologists because thinking is the basis for human actions and reactions (Wikipedia, 2019). Thinking can help all human can understand the world and help them to design a different lifestyle. Meanwhile also help people in making the presentation or interpretation of various things following the meaning that people understand and linked to needs, desires, obligations, objectives, plans, and goals.

### 4. Behavior

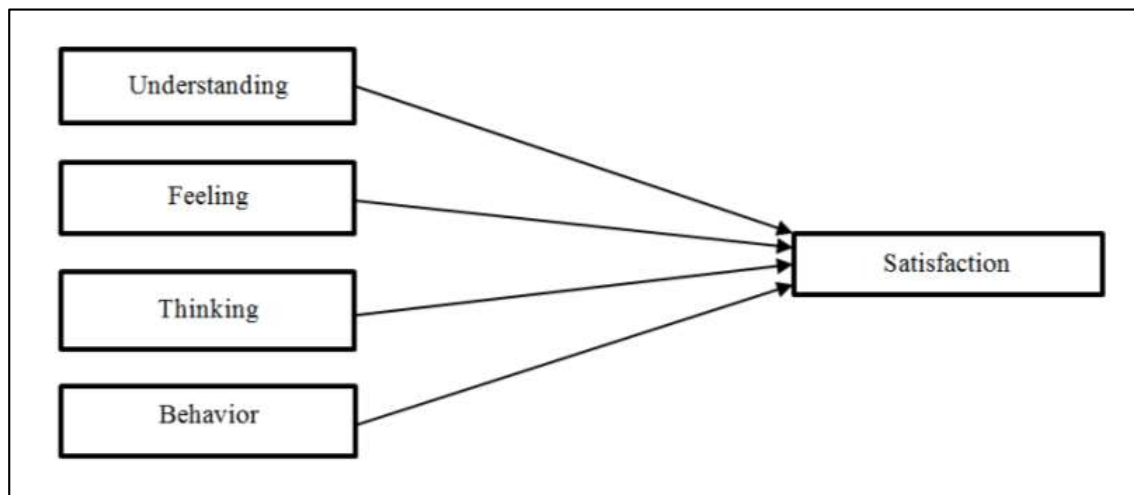
Behavior refers to the manner of reaction that is expressed and occurs when people encountering stimuli both external and internal feeling. Behavior can either come from inside and outside the body, and the reaction that is expressed is not just physical behavior but also behavior related to the mind (Siripongwattana, 2009). Besides, Sitasangyangkul (1998) also said that human behavior expressed from thought and feeling that involve with behavior received from external and internal behavior, environment, and mental. Additionally, the behavior is self-development like a process of behavior changing to a better manner and suitable behavior, however, these processes are not easy because human behavior is complicated to understand (Nisasaisuk, 2009).

### 5. Satisfaction

Satisfaction is one of the important factors that affect the success of the work and achieved efficiently. Satisfaction as a result of responding from individual motivation or needs that accordance with the desired guidelines. Chai-anan (2540) stated that satisfaction is a personal feeling that involving happy or rejoice to a response from missing something in

their life. Satisfaction is something that determines the behavior that a person will express and affects the choice of all activities and behavior that perform. In addition, Nathawin (2001) referred that the satisfaction should have two characteristics included (1) Satisfaction is the expression of emotions and positive feelings of the person. A person can be feeling satisfied must be interacting with the surrounding environment. The human responding and interacting with other people and things, then, they can recognize to satisfaction. (2) Satisfaction occurs from the person that evaluating the difference between expectations and the actual thing that they received from the real situation if they getting actual more than expected the result is satisfaction.

Therefore, from the concept of five variables of the attitude that mention above, the researcher is interested in studying the five attitudes (understanding, feeling, thinking, behavior, and satisfaction) in personal income tax payment of people in Muak Lek Sub-district Municipality. This research proposed that understanding, feeling, thinking, and behavioral paying positively related to satisfaction of service as shown in Figure 1.



**Figure 1.** A Model of Relationship between Understanding, Feeling, Thinking, and Behavior to Satisfaction of Service

## METHODS

### 1. Population and sample groups

The populations in this research are people who live in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi Province. The characteristics of respondents who in working age, have an income level that paying the personal income, and have the experience to submit and used service from revenues office. 6,864 people (Muak Lek Sub-district Municipality, 2019) were calculated using the formula of Taro Yamane (Yamame, 1973)

in case of knowing the size of the population at the sampling error level equal to 0.05. Therefore, the sample sizes in this research are 377.97 or 378 people and gather data by using simple sampling methods. A total of 232 people could be collected, representing a 61.38% response rate.

## 2. Variables used in the research

1) Independent Variable is the attitude of personal income tax divided into four independent variables is Understanding, Feeling, Thinking and Behavior of people in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi Province.

2) Dependent Variable is the attitude about the satisfaction of service from government officers in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi Province.

## 3. Research instrument

The instrumentation used in this research was a questionnaire constructed from various research papers. The questions are closed-ended and divided into two parts.

*Part 1 Respondent data* was assessed by using five items including gender, age, education level, occupation, and annual income. The questions in the first part were of the multiple-choice type.

*Part 2 Attitude of personal income tax* was measured using a measurement tool developed from previous researches such as Putsom (2019), Pakpoom (2014), Rakkarnsin (2008). It contained eighteen items. Responses were scored using a five-point scale Likert-type scale (1= "very low," 5 = "very high"). The researcher studied the documents relating to the attitude regarding personal income tax payment by creating a questionnaire consisting of four parts, consisting of 1) four items in knowledge in personal income tax, 2) five items in feeling of personal income tax, 3) five items in thinking about personal income tax, 4) four items in behavioral paying personal income tax, and 5) four items in satisfaction of service. Next, the researcher tests the reliability of all items in the questionnaire throughout the tryout with 30 people in the municipality area. From 30 sets of Muak Lek were analyzed for Cronbach's Alpha reliability of the questionnaire equal to 0.91. 232 completed questionnaires were received the Cronbach's Alpha confidence in each variable are 0.95, 0.84, 0.88, 0.91 and 0.88 respectively. In addition, Cronbach's Alpha confidence of 22 items equal to 0.94. The results obtained from the Cronbach's alpha coefficient were 0.84 to 0.95 that exceeds the acceptable cut-off score was 0.70 (Cho & Kim, 2015). It can be concluded that the research instruments have validity and reliability.

## 4. Analysis of data and statistics used

In the data analysis method, the researcher used software packages in the data processing. The statistical methods used according to the data and research objectives of the study as follows:

- 1) An analysis of personal data of respondents regarding the attitude towards personal income tax. The researcher used statistics of frequency (n) and Percentage (%).
- 2) The analysis of attitude from respondents regarding personal income tax. The researcher used the statistics of means ( $\bar{X}$ ) and Standard Deviation (S.D.) by determining the scoring criteria. The researcher interpreted by using the same average criterion for all levels (Sri Sa-at, 1992, p. 100) as follows: 4.21 - 5.00 means the highest level, 3.41 - 4.20 means high level, 2.61 - 3.40 means moderate level, 1.81 - 2.60 means low level and 1.00 - 1.80 means the lowest level.
- 3) In this research, separated into 3 analysis steps consist of an analysis of respondents' data that classified by gender, age, education level, occupation, and annual income of people in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi province. The researcher used Frequency and Percentage. Next, in the attitudes regarding personal income tax about Understanding, Feeling, Thinking, Behavior, and Satisfaction of service used the Mean ( $\bar{X}$ ) and Standard Deviation (S.D.) Finally, to test the relationship between attitudes regarding personal income tax classified by Understanding, Feeling, Thinking, Behavior, and Satisfaction of people in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi province uses the Correlation and Multiple Regression.)

## **RESULTS**

Most of the respondents are 138 female, 59.5%, 80 respondents shown aged between 26 years to 35 years, accounting for 34.5%, with 109 respondents both below bachelor and bachelor degrees accounting for 47.0% of each. 72 respondents are business owners, accounting for 30.8% and 162 respondents having a net annual income of approximately 150,001 baht to 300,000 baht and representing 69.7%. The details of respondent data are shown in Table 1.

Table 1. Respondent Data (n = 232)

		Frequency (n)	Percentage (%)
<b>Gender</b>	Male	94	40.5
	Female	138	59.5
<b>Age</b>	25 years old and below	48	20.7
	26 - 35 years old	80	34.5
	36 - 45 years	58	25.0
	46 - 55 years	28	12.1
	56 years old and above	18	7.8
<b>Educational level</b>	Lower bachelor degree	109	47.0
	Bachelor degree	109	47.0
	Higher bachelor degree	14	6.0
<b>Occupation</b>	General hire	63	27.2
	Government employees	32	13.8
	Business Owners	72	31.0
	Private employees	54	23.3
	Other	11	4.7
<b>Annual income</b>	150,001 – 300,000 THB		
	300,001 – 500,000 THB	162	69.8
	500,001 – 750,000 THB	48	20.7
	750,001 – 1,000,000 THB	14	6.0
	More than 1,000,001 THB	7	3.0
	More than 1,000,001 THB	1	0.4

The levels of Attitudes in Personal Income Tax. The results shown in Table 2 reveal the five variables of attitude in personal income tax. First, the average results of understanding in personal income tax from people who live in Muak Lek Sub-district, Municipality. The highest average value was shown in the 3<sup>rd</sup> item is ‘I have the knowledge and understanding to fill the form and process to pay the personal income tax. ( $\bar{X}$  = 3.03).’ The lowest average value revealed in the 2<sup>nd</sup> item is ‘I have the knowledge and understanding to calculate the personal income tax. ( $\bar{X}$  = 2.84). In average overall in understanding variable calculated was at a moderate level ( $\bar{X}$  = 2.96). Second, the average values of feeling in personal income tax. The people who live in Muak Lek Sub-district, Municipality showed the highest average opinion shown in the 3<sup>rd</sup> item is ‘I have a feeling that paying personal income tax I make more benefit to country ( $\bar{X}$  = 3.40).’ The lowest average result exhibited in 1<sup>st</sup> item is ‘I don’t feel that paying personal income tax is a burden for all Thai people ( $\bar{X}$  = 3.25). For overall the average result in the feeling variable was at a moderate level ( $\bar{X}$  = 3.33).



Third, the average results in thinking variable about personal income tax showed the highest value in the 1<sup>st</sup> item is ‘I think that the paying personal income tax is a duty of all people in country ( $\bar{X} = 3.53$ )’ and the lowest in 5<sup>th</sup> item is ‘I think the government have set the fair system in paying the personal income tax ( $\bar{X} = 3.20$ )’. All of item shown the average of thinking variable at a moderate level ( $\bar{X} = 3.36$ ). Fourth, in the behavioral paying personal income tax from people who live in Muak Lek Sub-district, Municipality shown the highest average value in the 4<sup>th</sup> item is ‘I give my full cooperation with government officers to submit necessary additional documents or evidences ( $\bar{X} = 3.56$ )’ and the lowest value appeal in 1<sup>st</sup> item is ‘I am enthusiastic and alert to in the personal income tax in every year ( $\bar{X} = 3.28$ )’. For overall the average value in behavioral paying personal income tax at a high level ( $\bar{X} = 3.42$ ). Lastly, the satisfaction of service variable from respondents in Muak Lek Sub-district, Municipality exhibited the highest result in the 1<sup>st</sup> item is ‘Polite in providing the service (e.g. good suggestion/helping to fill the forms/computer readiness in case submit via online) ( $\bar{X} = 3.46$ )’ and the lowest value shown in 2<sup>nd</sup> item is ‘Clear instructions or procedures and give a sample on how to fill the correct personal income tax ( $\bar{X} = 3.36$ )’. For all items in satisfaction of service, variable was a moderate level ( $\bar{X} = 3.40$ ).

**Table 2. Descriptive statistics for five variables (understanding, feeling, thinking, behavior and satisfaction)**

<b>Understanding</b>	<b>Mean</b>	<b>S.D.</b>	<b>Level</b>
1. I have the knowledge and understanding about personal income tax.	2.99	1.01	Moderate
2. I have the knowledge and understanding to calculate the personal income tax.	2.84	1.07	Moderate
3. I have the knowledge and understanding to fill the form and process to pay the personal income tax.	3.03	1.07	Moderate
4. I have the knowledge and understanding of the rate of personal income tax.	3.00	1.11	Moderate
<b>Total</b>	<b>2.96</b>	<b>0.99</b>	<b>Moderate</b>
<b>Feeling</b>	<b>Mean</b>	<b>S.D.</b>	<b>Level</b>
1. I don’t feel that paying personal income tax is a burden for all Thai people.	3.25	1.05	Moderate
2. I feel that paying personal income tax is sacrificing income to support and develop the country.	3.36	0.84	Moderate
3. I have a feeling that paying personal income tax I make more benefit to country.	3.40	0.99	Moderate
4. I I feel very satisfied to paying personal income tax.	3.26	0.91	Moderate

5. I feel that I received the correct information about personal income tax from government unit.	3.37	0.89	Moderate
<b>Total Thinking</b>	<b>3.33</b>	<b>0.73</b>	Moderate
	<b>Mean</b>	<b>S.D.</b>	<b>Level</b>
1. I think that the paying personal income tax is a duty of all people in country.	3.53	1.00	High
2. I think that, today, the rate structure of personal income tax is suitable with personal income level.	3.25	0.91	Moderate
3. I think that the period or duration of paying personal income tax is appropriate.	3.44	0.96	High
4. 13. I think that the paying of personal income tax is very important and necessary to in developing the infrastructure in country.	3.39	0.97	Moderate
5. I think the government has set the fair system in paying the personal income tax.	3.20	0.95	Moderate
<b>Total Behavior</b>	<b>3.36</b>	<b>0.79</b>	Moderate
	<b>Mean</b>	<b>S.D.</b>	<b>Level</b>
1. I am enthusiastic and alert to in the personal income tax in every year.	3.28	0.89	Moderate
2. I always submitted the form of personal income tax on time and follow the tax rule.	3.39	0.94	Moderate
3. I always paying personal income tax based on the actual income generated throughout the year.	3.44	0.98	High
4. I give my full cooperation with government officers to submit necessary additional documents or evidences.	3.56	1.01	High
<b>Total Satisfaction</b>	<b>3.42</b>	<b>0.87</b>	<b>High</b>
	<b>Mean</b>	<b>S.D.</b>	<b>Level</b>
1. Polite in providing the service (e.g. good suggestion/helping to fill the forms/computer readiness in case submit via online).	3.46	0.79	High
2. Clear instructions or procedures and give a sample on how to fill the correct personal income tax.	3.36	0.83	Moderate
3. Willing to answer if someone has question or misunderstanding of paying process.	3.40	0.85	Moderate
4. Satisfy in all of the service (e.g. convenience, speed, quick, and easy).	3.37	0.86	Moderate
<b>Total</b>	<b>3.40</b>	<b>0.72</b>	Moderate

In Table 1 shown the correlation values displayed the relationship between four independent variables (understanding, feeling, thinking, and behavior) and one dependent variable is the satisfaction of service. As predicted, the significant correlations between understanding, feeling, thinking, behavior, and satisfaction were confirmed. This research found a positive correlation between understanding, feeling, thinking, behavior, and satisfaction of service ( $r = 0.40, 0.54, 0.64$  and  $0.72, p < .01$ , respectively), and between feeling, thinking, behavior, and understanding ( $r = 0.42, 0.36$  and  $0.43, p < .01$ , respectively), thinking, behavior and feeling

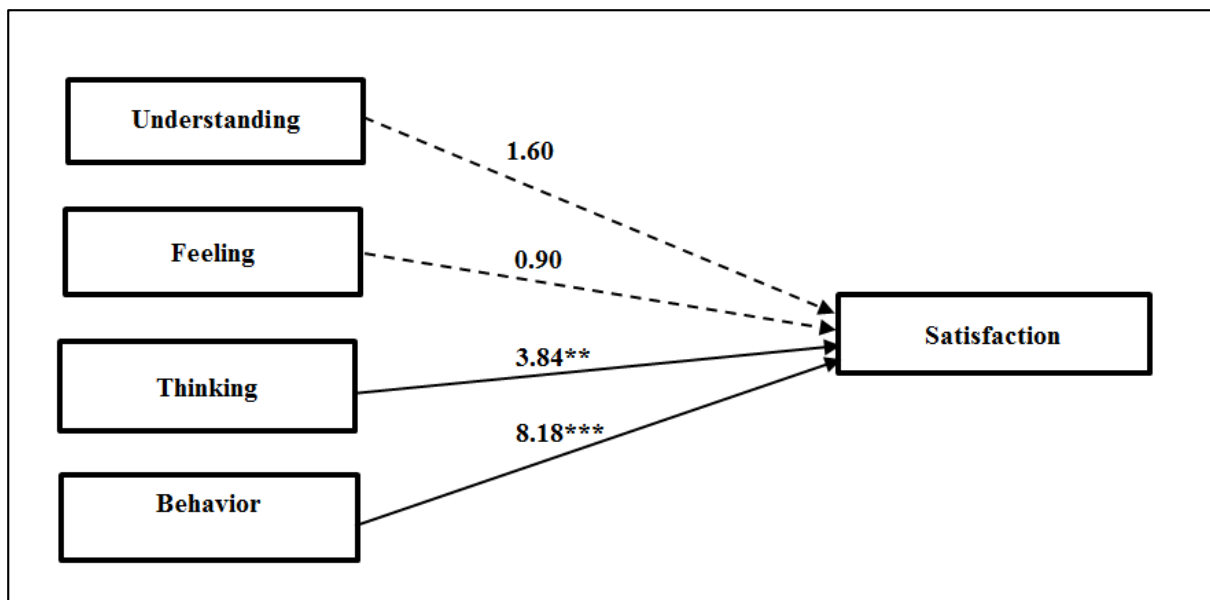
were significantly correlated ( $r = 0.76$  and  $0.56$ ,  $p < .01$  respectively) and similarly behavior and thinking variable also significant ( $r = 0.65$ ,  $p < .01$ ).

**Table 3. Correlation Validity of satisfaction, understanding, feeling, thinking and behavior variables**

Variable	Satisfaction	Understanding	Feeling	Thinking	Behavior
Satisfaction	1.00				
Understanding	0.40**	1.00			
Feeling	0.54**	0.42**	1.00		
Thinking	0.64**	0.36**	0.76**	1.00	
Behavior	0.72**	0.43**	0.56**	0.65**	1.00

\*\* Correlation is significant at the 0.001 level (2-tailed)

For the relationship between four attitudes, variables predicted that satisfaction of service of revenues offices. The finding showed a positive effect on the satisfaction of service as assessed from the opinion of people who live in the Muak Lek Sub-district, Municipality, Muak Lek District, Saraburi Province. As Table 3 and Figure 2 shows, people’ ratings the attitudes of personal income tax in thinking and behavioral paying variable are significant with the satisfaction of service but understanding and feeling variable are not significant.



**Figure 2. Multiple Regression Results of Four Variables of Attitude in Personal Income Tax and Satisfaction of Service**

## **DISCUSSION**

### **Conclusion**

This study tested the importance of the relationship between people's attitudes in personal income tax throughout understanding, feeling, thinking, behavioral paying and satisfaction of services in Muak Lek Sub-district Municipality, Muak Lek District, Saraburi Province. The researcher verified the relationship between each variable by gather data via a questionnaire that consists of demographic characteristics of respondents. Result show particularly positive strongly relationship between understanding, feeling, thinking, behavioral paying and satisfaction of services from people who live in Muak Lek Sub-district Municipality.

The multiple regression analysis found insight about two attitudes in thinking and behavioral paying variables from people in Muak Lek Sub-district Municipality were positively significant to satisfaction of service. This finding consistency with many previous pieces of evidence such as Wikipedia (2019), Saisuk (2009), Siripongwattana (2009) and Sitasangyangkul (1998). On the other hand, the results exhibited two attitudes are understanding and feeling variable shown a positive relationship with satisfaction of service but not significant. These results opposite finding and not consistent with prior studies such as Wikipedia (2019), Khanthong (2007) and Sawasdee (1999) that explained that understanding and feeling related to satisfaction of service.

Moreover, these results also indicate that most people have moderate knowledgeable or understanding and feeling in personal income tax. The findings have important implications for advancing the government office and other institution that involve with taxation should be organized and prepare project or activity to make more understanding and feeling to people in Muak Lek Sub-district Municipality.

This research emerges various numbers of contributions to the understanding, feeling, thinking, behavioral paying and satisfaction of services literature in the context of the people in Muak Lek Sub-district Municipality. First, this study as the first study integrated the five attitude in personal income tax in the conceptual framework and tested via attitudes of the individual level to consider the understanding, feeling, thinking, behavioral paying and satisfaction of service variables that never had had before. Second, this research also argued for and demonstrated the importance of examining the individual level, since people in Muak Lek Sub-district Municipality are represented by a respondent's profile rather than by group or firm level. Lastly, this finding argument has been that the study of independent variables (e.g. understanding, feeling, thinking and behavior) offers insights above and beyond those provided by analysis of

simple or direct to the dependent variable (satisfaction of service) and both consistency and inconsistency with the previous result.

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