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The Effect of Tax Reforms on Tax Agents' Job Burnout in Malaysia

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ABSTRACT

Goods and Services Tax (GST) is part of the Government's tax reform programmed to enhance the efficiency and effectiveness of the taxation system. Tax agents play a vital role in enhancing GST compliance since they act as the intermediary between businesses and the government. Therefore, it is vital for tax agents to conduct their functions effectively in order to ensure the smooth implementation of GST. In doing so, tax agents may face certain difficulties which may cause high degree of job burnout among them. The main research objective of the study is to examine the relationship between the areas of difficulties faced by tax agents during GST implementation and tax agents' job burnout. There are four areas of difficulties identified which are difficulties regarding GST knowledge, GST tax treatments, GST administration, and GST compliance costs. Result from the Pearson's Product-Moment Correlation Analysis identified negative association between the independent variables and the dependent variable. This shows tax agents facing difficulties will tend to experience job burnout frequently. Then, based on the results of Multiple Regression Analysis, only hypothesis H1 and H2 are supported in this study i.e. difficulties regarding GST knowledge and GST tax treatments faced by tax agents will significantly affect the level of tax agents' job burnout. Tax agents always the front liner to businesses in providing GST support, such as advice the business on procedures and the significance of the new tax system. Hence, in spite of GST complexity, tax agents need to understand the system and its tax treatments thoroughly. As a consequence, it lead to the increment of job burnout among tax agents.

Keywords: Goods and Services Tax, Tax Agents, GST Knowledge, GST Tax Treatments, GST Administration, GST Compliance Costs, Job Burnout

INTRODUCTION

It has been more than a year since Malaysia replaced the previous consumption tax i.e. the Sales and Services Tax (SST), with the Goods and Services Tax (GST). Implemented on 1st April 2015, GST is part of the Government's tax reform programmed to enhance the efficiency and effectiveness of the taxation system. GST is believed to be a better tax system as it is more effective, efficient, transparent, and business friendly compared to SST. Not only that, GST is capable of generating a more stable source of revenue to the nation because it is less susceptible to economic fluctuations (Royal Malaysian Customs Department (RMCD), 2013). Therefore, it is very important to ensure the smooth implementation of the new tax system.

Since tax agents act as the intermediary between businesses and the government, they play a vital role in enhancing GST compliance. However, due to the complexity of the system, tax agents need to gain a high level of understanding of GST in order for them to conduct their functions effectively. For example, tax agents need to obtain a good understanding of the preparation and filing process, information required in the returns, common errors made and other guidance to prepare a compliant return (Deloitte, 2016). Apart from that, they also need to provide a lot of additional services to their clients due to the implementation of GST such as dealing with RMCD on behalf of their clients, remit the GST tax, and also get refund from RMCD. This may lead to certain difficulties which may cause high degree of job burnout, which is a dysfunctional stress syndrome, among them.

There are four areas of difficulties identified as independent variables of this study. They are difficulties regarding GST knowledge, GST tax treatments, GST administration, and GST compliance costs. Meanwhile, the dependent variable is the level of the tax agents' job burnout. The main research objective is to examine the relationship between the areas of difficulties faced by tax agents during GST implementation and tax agents' job burnout.

The rest of the paper is organized as follows. Section 2 provides a discussion on literature review which include a discussion on GST from Islamic perspective, the effects of GST on businesses, tax authority, and tax agents, and also an explanation of job burnout. In section 3, the research framework and hypotheses development are included. While section 4 provides the research design. The results of correlation analysis and regression analysis will be presented in section 5. The later part of this paper will be the conclusion of the study.

LITERATURE REVIEW

General Operations of GST

Based on information from RMCD official website, GST shall be levied and charged on the taxable supply of goods and services made in the course or furtherance of business in Malaysia by a taxable person. GST is also charged on the importation of goods and services. Businesses making taxable supplies have to be registered under GST if their annual sales turnover has exceeded the prescribed threshold (RMCD, 2013). Strictly, GST can only be levied and charged if the business is registered under GST. Therefore, only a registered person can charge and collect GST on the taxable supplies of goods and services made by him. A business is not liable to be registered if its annual turnover of taxable supplies does not reach the prescribed threshold (RMCD, 2013). Hence, such businesses cannot charge and collect GST on the supply of goods and services made to their customers. However, businesses can apply to be registered voluntarily (RMCD, 2013). GST is to be levied and charged on

the value or selling price of the supplies (RMCD, 2013). The amount of GST incurred on input (input tax) can be deducted from the amount of GST charged (output tax) by the registered person. If the amount of output tax is more than the input tax in the relevant taxable period, the difference shall be remitted to the Government. However, if the input tax is more than the output tax, the difference will be refunded by the Government.

Supplies could be classified into four types which are standard-rated supplies, zero-rated supplies, exempt supplies, and out of scope supplies (RMCD, 2013). A taxable supply is either standard-rated or zero-rated. Standard-rated supplies are goods and services that are charged GST with a standard rate (RMCD, 2013). GST is collected by the businesses and paid to the government. They can recover credit back on their inputs. If their input tax is bigger than their output tax, they can recover back the difference. On the other hand, zero-rated supplies are taxable supplies that are subject to a zero rate (RMCD, 2013). Businesses are eligible to claim input tax credit in acquiring these supplies, and charge GST at zero rate to the consumer. In contradiction to standard-rated and zero-rated supplies, both exempt and out of scope supplies are not taxable supplies. Exempt supplies are non-taxable supplies that are not subject to GST (RMCD, 2013). As a consequence, businesses are not eligible to claim input tax credit in acquiring these supplies, and cannot charge output tax to the consumer.

Meanwhile, supplies made by the Government are generally treated as out of scope supplies (RMCD, 2013). Thus, no GST will be imposed on the supply made by the Federal Government and State Government, such as healthcare services, education services, issuance of passport by the Immigration Department, issuance of licences and permits by the Road Transport Department, etc. The rationales are to meet social obligations and economic objective of the Government, and to maintain status quo on the provision of Government services. However, there are certain government supplies subjected to GST as well (RMCD, 2013). Specific supplies such as water supply by the State Government and advertising services by RTM will be subjected to GST (RMCD, 2013). The reasons of this treatment is due to the commercial nature of these services. Supplies made by Statutory Bodies and Local Authorities will be subjected to GST as well, except supply in respect of its regulatory and enforcement functions such as issuing licenses and permits etc. (RMCD, 2013).

The Effects of GST on Businesses, Tax Authority, and Tax Agents

According to Mansor & Ilias (2013), companies need to execute seminar and training to all staffs in order to be quality companies aware of GST conformity. Companies need also to ensure a good level of cash flow in daily operation since cash flow for each company will be affected as they need to pay more to each of the supplier for the taxable charges and price mark up (Mansor & Ilias, 2013). Apart from that, management of the company needs to really understand how to set up price for goods or services since every path of supplying item from suppliers is taxable (Mansor & Ilias, 2013).

Mansor & Ilias (2013) also mentioned that businesses need to develop a new computerized accounting system in order to have accurate financial reporting because usually, the previous accounting system is not ready with GST modification. Furthermore, companies need to have more human resources, in order to refurbish overall operation of manufacturing or servicing especially when they need to handle a new system of GST (Mansor & Ilias, 2013).

GST is a new system that requires high level of taxpayers' understanding, therefore GST knowledge is the most important part (Abd Hamid et al, 2017a). According to Mansor & Ilias (2013), in this new

tax reform, tax authority need to give training and motivate each business in order to encourage them to implement GST. In addition, sufficient consultation on relevant GST issues for respective industries needs to be given by tax authority too (Mansor & Ilias, 2013).

However, other than the tax authority, tax agents as well, play an important role to enhance the level of understanding among taxpayers, since they are the intermediary between the taxpayers and the tax authority. As tax agents play an important role in GST implementation, the tax agents would see significant workload increase since business owners will seek the tax agents' services in order to advise them on preparation and actions needed to comply with this new tax system.

The additional services which are necessary for tax agents to provide to the clients due to the implementation of GST, will lead to certain difficulties to them. Bidin, Marimuthu, & Othman (2014) found a number of probable area of difficulties that could be faced by tax agents when GST is implemented in Malaysia, such as lack of GST knowledge among clients, the increased burden of documentation for record keeping, the need to upgrade the computerized system, getting refund from tax authority, enhancing the accounting system to accommodate for GST, clarity of goods and services that are taxable, maintaining records for clients, understanding the GST legislation, dealing with tax authority, and cooperation from clients.

Marimuthu, Bidin, & Abd Jabbar (2012), which carried out a survey with tax agents throughout Malaysia as respondents, indicated that the most prominent probable area of difficulties in GST was the understanding or GST knowledge. This is because GST is a far more complex system as compared to SST, and tax agents need to have a full understanding on the system in order for them to carry out their roles effectively, as well as to educate their clients.

Job Burnout

Job burnout is defined as a psychological syndrome in response to chronic interpersonal stressors on the job (Maslach, Schaufeli, & Leiter, 2001). There are three key dimensions of job burnout which are an overwhelming exhaustion, feelings of cynicism and detachment from the job, and a sense of ineffectiveness and lack of accomplishment (Maslach et al., 2001).

The exhaustion component represents the basic individual stress dimension of burnout, which refers to feelings of being overextended and depleted of one's emotional and physical resources (Maslach et al., 2001).

On the other hand, the cynicism or depersonalization component represents the interpersonal context dimension of burnout which refers to a negative, callous, or excessively detached response to various aspects of the job (Maslach et al., 2001).

Last but not least, the component of reduced personal efficacy represents the self-evaluation dimension of burnout which refers to feelings of incompetence and a lack of achievement and productivity at work (Maslach et al., 2001). Both individuals and organizations would like to change this unpleasant and dysfunctional condition (Beheshtifer & Omidvar, 2013).

There are various consequences of job burnout. For example, Cordes & Dougherty (1993) mentioned four types of consequences which are physical and emotional consequence, interpersonal consequence, attitudinal consequence, and behavioural consequence. The first type which is physical and emotional consequence consists of mental and physical health problem such as depression, anxiety, fatigue, and headaches (Cordes & Dougherty, 1993).

The second type which is interpersonal consequence occur when job burnout gives effects on individuals' relationships with family and friends in their personal lives, or changes interactions with clients and co-workers (Cordes & Dougherty, 1993).

The attitudinal consequence which is the third type involve the development of negative attitude toward clients, the job, the organization, or oneself (Cordes & Dougherty, 1993). The last type which is behavioural consequence include organizational outcome such as turnover, absenteeism, and decreases job performance, and also behaviours such as smoking and alcohol use.

RESEARCH FRAMEWORK AND HYPOTHESES DEVELOPMENT

Figure 1 represents the research framework of this study. The research framework attempts to explain relationship between the independent variables which are the four areas of difficulties faced by tax agents during GST implementation, and dependent variable which is the level of tax agents' job burnout.

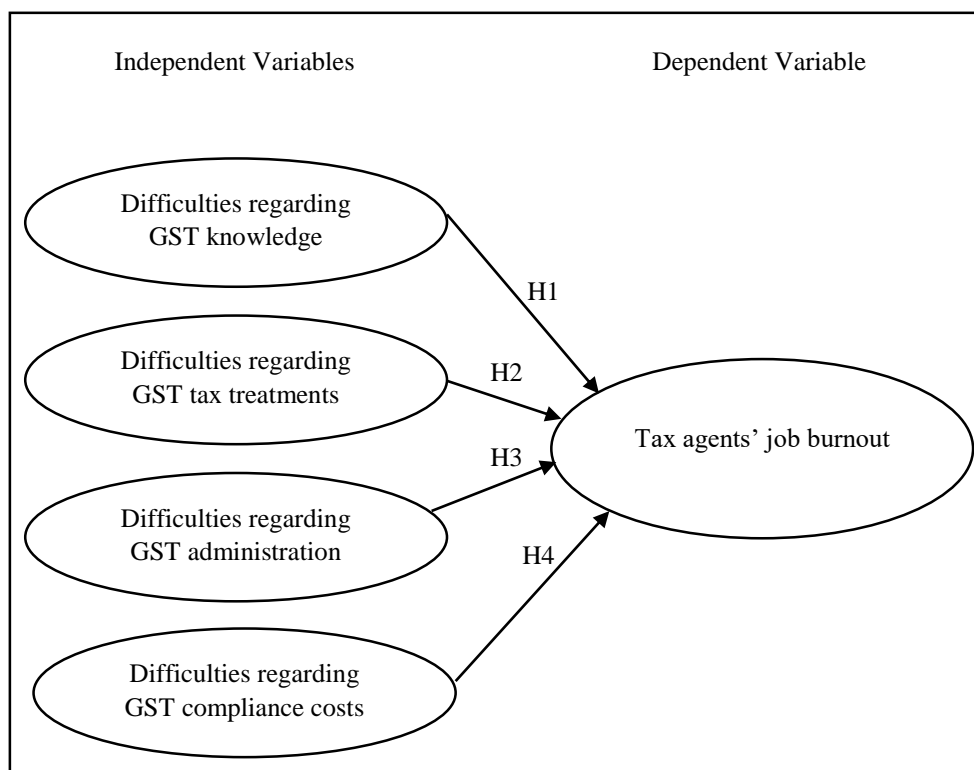


Figure 1. Research Framework

Since GST is a far more complex system as compared to SST, GST has to be fully understood by the tax agent in order to be effectively carried out. Therefore, even though a study by Marimuthu et al. (2012) suggested that the attitude, awareness, understanding and preparedness of tax agents are positive towards the implementation of GST in Malaysia, it might not be the same for their clients.

Previous studies by Saira, Zariyawati, & Yoke-May (2010), Palil & Ibrahim (2011), and Shamsuddin (2014) revealed that the level of awareness among Malaysians is still relatively low, and lack of knowledge or information regarding GST could affect their decision to disagree with GST.

It has been discovered by Bidin & Shamsudin (2013) and Yusri & Yee (2015) that attitude could be one of the factors that influences the taxpayers' intention to comply with GST, therefore, tax agents need to ensure that their clients have a favourable attitude and give cooperation to learn GST. Apart from that, it is crucial for tax agents to understand the GST legislation clearly since according to Shamsuddin (2014), tax knowledge can be imparted through general understanding on the tax regulation.

Moreover, as one of their roles is to assist clients with compliance requirement, such as preparing a compliant GST return. Other than that, tax agents need also to master the GST knowledge in an effort to clarify taxable or non-taxable goods and services. This area of difficulties is expected to be one of the factors affecting job burnout. Thus, the first hypothesis is developed as follows:

H1: Difficulties regarding GST knowledge faced by tax agents will significantly affect the level of tax agents' job burnout

GST is known to be a complex system. Hence, another area of difficulties that might be faced by tax agents is regarding the GST tax treatments due to its complexity. This is because, under the new tax system, GST will be imposed in two situations, i.e. GST incurred on input (input tax), and GST charged (output tax).

According to RMCD (2013) and a study by Mansor & Ilias (2013), there are four different categories of GST supplies, which are standard-rated supplies, zero-rated supplies, exempt supplies, and out of scope supplies, where by different categories have different tax treatments.

Therefore, the different tax treatments may lead to confusion among the tax agents, as the responsibility to calculate the correct amount of tax on behalf of the businesses remain with them. Hence, this lead to the following hypothesis:

H2: Difficulties regarding GST tax treatments faced by tax agents will significantly affect the level of tax agents' job burnout

Under GST system, GST is charged on the value or selling price of the products, and only persons registered under GST can charge and collect GST on the taxable supplies of goods and services made by them (RMCD, 2013). In response to that, the responsibilities to charge and collect GST on behalf of the government remain with all the registered businesses.

The amount of GST incurred on input (input tax) can be deducted from the amount of GST charged (output tax) by the registered person. The difference shall be remitted to the Government if the amount of output tax is more than the input tax in the relevant taxable period. On the other hand, if the input tax is more than the output tax, the difference will be refunded by the Government.

As a consequence, the responsibilities to remit GST or get refund remain with the businesses as well. Tax agents, as part of their roles, need to deal with RMCD, remit the GST tax, and get refund from RMCD, on behalf of their clients.

All these may cause certain difficulties to the tax agents, which could be classified as difficulties regarding GST administration. This area of difficulties, as well, predicted to be one of the factors affecting the level of tax agents' job burnout. Therefore, the third hypothesis formulated as follows:

H3: Difficulties regarding GST administration faced by tax agents will significantly affect the level of tax agents' job burnout

Another area of difficulties that could be faced by tax agents is difficulties regarding GST compliance costs. According to Palil, Ramli, Mustapha, & Hassan (2013), compliance costs could be in terms of time cost, monetary cost and psychological cost. Due to GST implementation, tax agents will face with documentation burden of record keeping, since adequate records and book-keeping must be maintained for GST purposes, and this compliance costs could fall under time cost (Abd Hamid et al., 2017b; Palil et al., 2013).

Not only that, as a result of GST, time costs and psychological costs are incurred by tax agents since they need to maintain record for clients for tax commitments, and must be in agreement with the GST legislation and in accordance with the rules imposed by the RMCD regulations (Palil et al., 2013; Ramli, Palil, Hassan & Mustapha, 2015). Apart from that, the compliance costs to the tax agents is the need for IT or upgrading the computerization system for GST implementation (Abd Hamid et al, 2017a; Mansor, Mohamed, Ling, & Kasim, 2016).

Other than upgrading the computerization system, another compliance costs to the tax agents is that, the accounting system also need to be enhanced to accommodate for GST. Most importantly, the accounting system used must be GST compliant. This is to ensure that the accounting system standardizing accounting information, reduce errors, and provide essential financial information, in order to ease the GST operation (Mansor et al., 2016).

This area of difficulties, which is difficulties regarding GST compliance costs, is expected to be the factor explaining the level of job burnout as well. The last hypothesis derived is as follows:

H4: Difficulties regarding GST compliance costs faced by tax agents will significantly affect the level of tax agents' job burnout

RESEARCH DESIGN

Sample

The sampling technique used in the study is simple random sampling technique since each member of the population has an equal chance to be chosen in the sample. All tax agents throughout Malaysia are the population of this study. Therefore, each tax agent has an equal chance to be chosen in the sample of the study. The sampling frame is identified based on 1,819 licensed tax agents who registered as tax agent with the Finance Ministry and their names and addresses were published in the Lembaga Hasil Dalam Negeri (LHDN) websites. According to the rule of thumb for determining sample size as proposed by Roscoe (1975), the sample sizes larger than 30 and less than 500 are appropriate for most research. Within this limits, it is recommended that the sample size is about 10% from the population.

Research Instrument

This study uses questionnaire as the research instrument. The questionnaire in this study consists of three sections. Section 1 contains seven questions refers to the respondents' demographic profiles. Section 2 contain 16 questions focuses on difficulties faced by tax agents during GST implementation. Meanwhile, Section 3 identify the job burnout faced by tax agents. Both Section 2 and Section 3 contain 16 questions. Apart from Section 1, all sections uses a five-point scale ranging from '1' as strongly disagree to '5' as strongly agree.

Data Collection

The data that were used for this study is primary data, which were originally collected for the specific purpose of this research. This is because, the data needed could not be found in secondary sources. The chosen method of collecting primary data is survey method, which was done by using self-administered written survey. In this study, a total of 180 respondents participated in answering the questionnaire. However, 4 of the respondents do not answer the questionnaire completely, thus they need to be rejected, leaving a total of 176 respondents.

RESULTS

Descriptive Analysis

The descriptive analysis of independent variables revealed that most of the tax agents agreed with all areas of difficulties regarding GST. This result supports Bidin et al. (2014) which identified the probable difficulties that could be faced by tax agents during GST implementation. It is also found that the most agreed difficulties is difficulties regarding GST knowledge. This result supports Marimuthu et al. (2012) which indicated that the most prominent probable area of difficulties in GST is GST knowledge.

On the other hand, the result of descriptive analysis for all three subscales of job burnout in this study could be observed in Table 1. From the table, the mean of the subscales are exhaustion (mean=3.36), cynicism (mean=2.76), and professional efficacy (mean=2.75). Based on the table provided in the manual by Maslach, Jackson, & Leiter, (1996), the interpretation of the mean will be high scores on Exhaustion, high scores on Cynicism, and low scores on Professional Efficacy.

According to Maslach et al. (1996), the high degree of burnout is reflected in high scores on Exhaustion and Cynicism, and low scores on Professional Efficacy. Therefore, from the result obtained, it revealed that respondents are experiencing high degree of burnout. This means that the level of tax agents' job burnout during GST implementation is high.

Table 1. Descriptive Statistics of 3 Subscales of Job Burnout

	N	Minimum	Maximum	Mean	Std. Deviation
Exhaustion	176	1.00	5.20	3.3636	1.09776
Cynicism	176	1.40	4.20	2.7591	.67454
Professional_efficacy	176	1.83	4.17	2.7509	.52614
Valid N (listwise)	176				

Pearson's Product-Moment Correlation Analysis

Based on the result obtained in Table 2, all correlations have negative Pearson Correlation Coefficient of r values indicating negative relationship between independent variables and dependent variable. This shows that tax agents scoring low on difficulties tend to score high on job burnout, and other way around.

According to the measurement, scoring low on difficulties means that they strongly agree with those difficulties, while scoring high on job burnout means they frequently have job burnout. In short, the person facing difficulties will tend to experience job burnout frequently.

Table 2. Correlation test

	GST knowledge	GST tax treatment	GST administrat ion	GST compliance costs	Job burnout
GST knowledge	1	.287**	.461**	.339**	-.154*
GST tax treatments	.287**	1	.437**	.157*	-.246**
GST administration	.461**	.437**	1	.385**	-.233**
GST compliance costs	.339**	.157*	.385**	1	-.141*
Job burnout	-.154*	-.246**	-.233**	-.141*	1
	.021	.000	.001	.031	

** . Correlation is significant at the 0.01 level (1-tailed).

* . Correlation is significant at the 0.05 level (1-tailed).

c. Listwise N=176

In determining the magnitude of the relationships, the coefficient value of r will be interpreted based on the specific guideline. For both signs or directions, values between 1.00 and .90 are very high, between .90 and .70 are high, between .70 and .50 are moderate, between .50 and .30 are low, and between .30 and .00 are little, if any (Hinkle, Wiersma, & Jurs, 1998).

Therefore, based on the result, all correlations coefficients between independent variables and dependent variable are less than .30, meaning to say, if there is any relationship, the correlation will just be little. It could possibly be no correlation at all.

The highest magnitude between the independent variables and dependent variable, is the difficulties regarding GST tax treatments ($r = -.246$), followed by difficulties regarding GST administration ($r = -.233$), difficulties regarding GST knowledge ($r = -.154$), and difficulties regarding GST compliance costs ($r = -.141$).

Multiple Regression Analysis

The results of the regression are discussed as follows. Based on result displayed in Table 3, the R Square is .274. It means that 27.4% of the variation in job burnout is explained by the variation in

difficulties regarding GST knowledge, difficulties regarding GST tax treatments, difficulties regarding GST administration, and difficulties regarding GST compliance costs.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.485 ^a	.274	.204	.73707

a. Predictors: (Constant), GST_compliance_costs, GST_tax_treatments, GST_knowledge, GST_administration

Table 3. Model Summary of Regression

In order to determine whether there is a linear relationship between all of the IV considered together and DV, F-test is conducted to show overall significance of the model. The null hypothesis shows there is no linear relationship, while the alternate hypothesis shows at least one IV affect DV. Based on Table 4, the F test statistic is 5.392 is greater than F critical value ($5.392 > 2.37$), the F test statistic falls in the rejection region. Hence, the null hypothesis is rejected ($p = .005$, $p < .05$). Therefore, there is evidence that at least one IV affects DV. This means that at least one area of difficulties affect the level of job burnout.

Table 4. ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3.491	4	1.412	5.392	.003 ^a
	Residual	46.958	163	.586		
	Total	51.448	167			

a. Predictors: (Constant), GST_compliance_costs, GST_tax_treatments, GST_knowledge, GST_administration

b. Dependent Variable: Job_burnout

Since there is evidence that at least one IV affects DV, the individual regression coefficient is analysed to discover which IV is affecting DV.

Based on the results disclosed in Table 5, coefficient of difficulties regarding GST knowledge is statistically significant since p-value is .007 ($p < .05$). The coefficient of difficulties regarding GST tax treatments is also statistically significant since p-value is .027 ($p < .05$).

However, the coefficient of difficulties regarding GST administration is not significant since p-value is .387 ($p > .05$). The coefficient of difficulties regarding GST compliance costs is also not significant since p-value is .620 ($p > .05$).

Table 5. Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	As	a
	B	Std. Error	Beta				
(Constant)	2.955	.112		22.600	22.600		
GST_knowledge	-.035	.051	-.028	-3.252	-3.252		
GST_tax_treatments	-.054	.043	-.176	-1.126	-1.126		
GST_administration	-.048	.034	-.122	-.326	-.326		
GST_compliance_costs	-.022	.033	-.027	-.544	-.544		

consequence, from the four hypotheses developed in previous sections, only H1 and H2 are supported i.e. difficulties regarding GST knowledge and GST tax treatments faced by tax agents will significantly affect the level of tax agents' job burnout.

CONCLUSION

The findings from this study could contribute to the tax knowledge, since the study focused on the effects of GST towards tax agents, while tax agents' importance in enhancing GST compliance is undeniable. The current study revealed that most of the tax agents agreed with all areas of difficulties regarding GST. It is also found that the most agreed difficulties is difficulties regarding GST knowledge. Therefore, this issue is vital to the tax authority, policymakers, and businesses since GST knowledge is the most important part in ensuring successful implementation.

This study also discovered that tax agents are having a high degree of job burnout currently during GST implementation. Management of tax agents need to recognize this issue because high degree of job burnout might bring negative consequences to the individual or workplace.

It is also proven that difficulties regarding GST knowledge faced by tax agents significantly affect the level of tax agents' job burnout. This could be explained by the fact that tax agents is always the front liner to businesses in providing GST support, such as advice the business on procedures and the significance of the new tax system. They need to conduct a lot of training, seminars, and workshops, in order to reduce the confusion level among their clients since GST is a more complicated and complex system as compared to SST. Consequently, this may lead to the increment of job burnout among them.

Apart from that, GST legislation is difficult to understand could be one of the explanation as well. According to Shamsuddin (2014), tax knowledge can be imparted through general understanding on the tax regulation. Hence, it is important for tax agents to understand the GST legislation clearly. Since the legislation is difficult to understand, it resulted in a high degree of burnout.

In addition, difficulties regarding GST tax treatments faced by tax agents significantly affect the tax agents' job burnout too. There are four different categories of GST supplies, which are standard-rated

supplies, zero-rated supplies, exempt supplies, and out of scope supplies, where by different categories have different tax treatments (RMCD, 2013; Mansor & Ilias, 2013). Thus, the different tax treatments may lead to confusion among the tax agents. As a consequence, it leads to the increase in job burnout among them.

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