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83	.....	2-5-3-3
84	(17) ..... 2004	6-3-3



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86	(17) ..... 2004	8-3-3

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133	One-Sample Kolmogorov-) .....(Smirnov t- test	24
137	.....	25
142	.....	26
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154	..... t	29
156	..... (One Way ANOVA)	30

157	(One Way ANOVA) .....	31
158	(One Way ANOVA) .....	32
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## Abstract

This study aims to recognize the main reasons of spreading the phenomena of the income tax evasion in Gaza strip, and the way of decreasing for this phenomena as it effects negatively on the Palestinian National Authority income and the shortage of its general budget. As a result of that, the Palestinian Authority will face crisis as lending from other international banks.

In this study, the researcher has depended on questionnaire which has been distributed on the concerned category which is formed with accountants and income tax supervisors. The number of study is(158) accountant and tax supervisor. The questionnaire was distributed on (149) accountant and supervisor. (140) questionnaire was required. The number of questionnaire analysis (136) questionnaire.

The questionnaire is consisted of two main parts:

The first part is about general information about the applied person; his/her occupation, age, qualification, experience, major..... The second part includes (43) question in order to check the study hypothesis.

The study has limited many results:

- 1- The absence of security and political stability in Gaza strip plays main role in spreading the phenomena of the income tax invasion.
- 2- None of supremacy for the Palestinian National Authority on its land.
- 3- The lack of credibility in the general disbursement.
- 4- Decreasing the income tax evasion can be possible if both the department of income and taxable co operate and trust in each.
- 5- Clear lack of tax awareness can be noticed from the taxable to the role of income tax in supporting the treasury of country.



- 6- Decreasing the income tax evasion can be possible if the accounts co operate with the department of tax income by telling the department about the work of the taxable.
- 7- If the punishment of tax evasion had been applied then, the income tax evasion would decrease in Gaza Strip.

The study concluded some recommendations:

- 1- Increasing the credibility between the representatives of tax and the taxable by explaining the fact of money.
- 2- Achieving the principle of justice and equality in tax by the department of income tax for taxable.
- 3- Increasing the trust between the taxable and the department of income tax, as it has a psychological role for the taxable.
- 4- Spreading the awareness of tax by the audio vision media campaigns, holding workshops and meetings in the specialist union and universities.
- 5- Applying the punishment which is found in the rule of income tax in case of committing illegal actions by the taxable or any one try to escape from the income tax to repay.



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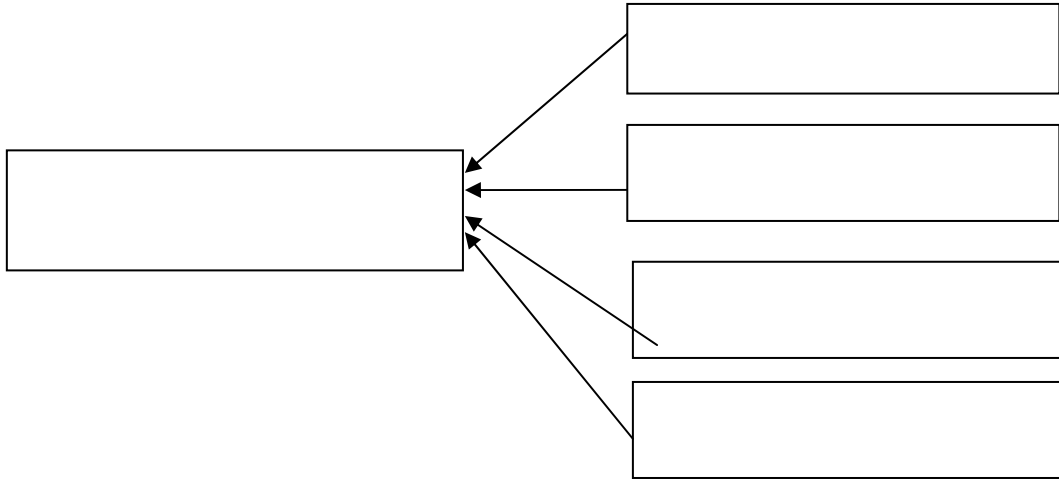
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: (Hanousek and Palda, 2004) :1-2-6-1

**"Quality of Government Services and the Civic Duty to pay Taxes in the Czech and Slovak Republics, and other Transition Countries"**

(501) (1089)

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: (Moser and Evans, 1995) :2-2-6-1

**"The Effects of Horizontal and Exchange Inequity on Tax Reporting Decisions".**

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(Sandford, 1984: 105)

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.(103 :1999

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(Sommerfeld, 1990: 5)

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: (Jones, 2006: 24)

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<sup>1</sup> - مقابلة شخصية مع السيد/ بيان أبو شعبان مدير عام الإيرادات في وزارة المالية حالياً وسابقاً مدير عام ضريبة الدخل في قطاع غزة بتاريخ 2006/8/7م.

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(%50)	(	)	-7
	(8000)	(%25)	(8000)
(17)			:2-5-4
			. 2004
2004	(17)		

:

:

-1

-2

		(3000)	-1
		(500)	-2
			-3
			(2500)
	(2000)		-4
	(5000)		-5
			-6
			-7
		(1)	
			:
			:
	(12000)		:
	2004	(17)	
			:
	(3000)	(4200)	-1

(500) (840) -2

(500) -3

(2500) -4

(2000) -5

(5000) -6

-7

-8

-9

(120) -10

(183)

**:6-4**

(6) 2004 (17)

:

-1

(%50)

1

1998 (1)

-2

-3

-4

-5

-6

-7

-8

-9

-10

-11

-1

-12

( ) ( ) .

-13

-14

(7)

:

-1

-2

-3

-4

: 2004 (17)

-1

1947 (13)

-2

-3

(%50)

-4

**:7-4**

(8)

2004 (17)

:

-1

-2

-3

-4

-5

-6

		-7
		-8
		-9
	(%1)	-10
	(30000)	-11
:		
		-12
	:	(9)
		-1
		-2



-3

(%20)

-4

(%3)

-5

(15000)

-6

:

-

-

-

-

-

	(30000)	(%2)
(%2)		
	(150000)	
		-7
		-8
	(30000)	(%5)
		-9
		-10
		-11

:	2004	(17)
		-1
		-2
(%1)		-3
		-4
		-5
(%20)		-6
(%50)		

(%3)

-7

-8

(%5)

-9

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:

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-



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**:1-1-5**

)

.(114 :2004

:

:

:

(Questionnaire)

:

:

(Statistical Package for Social

.Science, SPSS)

**:2-1-5**

SPSS

:

-1

-2

-3

-4

1- )

.(Sample K-S

.One sample T test -5

.Independent Samples T test -6

.One Way ANOVA -7

**:3-1-5**

(158)

.<sup>2</sup> (63)

<sup>1</sup> (95)

**:4-1-5**

(86)

(140)

(149)

(111)

2003

- 1

- 2



(4)

(136)

.(%97.14)

:5-1-5

:

(43)

.

:

:

. (10)

:

. (11)

:

. (11)

:

. (11)

(Five Point Likert Scale)

1	2	3	4	5	
%20	%40	%60	%80	%100	

: **:6-1-5**

:

: **:1-6-1-5**

:

:

(6)

(6-4)

(4)

."Pilot Study"

:

(30)

:

(10)

(0.05)

(28)

(0.05)

r

r

(%36.1)

(10)

0.000	0.627		1
0.003	0.524		2
0.004	0.513		3
0.003	0.527		4
0.002	0.534		5
0.010	0.465		6
0.011	0.457		7
0.002	0.538		8
0.000	0.602		9
0.035	0.387		10

:

(11)

(0.05)

(28)

(0.05)

r

r

(%36.1)

(11)

0.000	0.741	.	11
0.000	0.864	.	12
0.000	0.767	.	13
0.000	0.700	.	14
0.000	0.661	.	15
0.000	0.665	.	16
0.000	0.644	.	17
0.000	0.751	.	18
0.000	0.697	.	19
0.016	0.435	.	20
0.000	0.782	.	21

(12)

(0.05)

(28)

(0.05)

r

r

(%36.1)

(12)

0.041	0.376	.	22
0.000	0.745		23
0.001	0.559		24
0.002	0.544		25
0.040	0.377		26
0.025	0.409	.	27
0.044	0.371		28
0.017	0.433	.	29
0.044	0.377		30
0.020	0.423		31
0.041	0.376		32

:

(13)

(0.05)

(28)

(0.05)

r

r

(%36.1)

(13)

0.001	0.583		33
0.044	0.370		34
0.002	0.541		35
0.001	0.568		36
0.000	0.724		37
0.000	0.700		38
0.004	0.505		39
0.008	0.472		40
0.030	0.396		41
0.000	0.647		42
0.013	0.449	( )	43

:2-6-1-5

(14)

.(0.05)

(14)

0.000	0.791	(10-1 )
0.000	0.700	(21 - 11 )
0.000	0.829	(32 - 22 )
0.000	0.776	(43 - 33 )

**Reliability**

:3-6-1-5

**Split-Half Coefficient**

:

:

(Spearman-Brown Coefficient)

(15)

$$\frac{r^2}{r+1} =$$

(15)

( )

0.000	0.81235	0.684	10	(10-1 )
0.000	0.727007	0.5711	11	(21 - 11 )
0.000	0.746867	0.5960	11	(32 - 22 )
0.000	0.823737	0.7003	11	(43 - 33 )

**Cronbach's Alpha**

:

(16)

(16)

( )

0.8514	10	(10-1 )
0.7803	11	(21 - 11 )
0.7549	11	(32 - 22 )
0.8518	11	(43 - 33 )
0.8694	43	

( )

:7-1-5



:1-7-1-5

(%58.1) (17)

(%41.9)

(17)

58.1	79	
41.9	57	
%100	136	

: :2-7-1-5

(%25.7) (18)

40 30 (%22.1) 30

(%15.4) 50 40 (%36.8)

50 (%15.4) 50 40

40

(%85.6)

. (50)

(18)

25.7	35	30
22.1	30	40 - 30
36.8	50	50 - 40
15.4	21	50
%100	136	

:3-7-1-5

(%3.7)

(19)

(%7.3)

(%89)

(19)

3.7	5	
89.0	121	
7.3	10	
0.0	0	
%100	136	

**:4-7-1-5**

(%92.6) (20)

(%3.7)

(%3.7)

(20)

92.6	126	
3.7	5	
3.7	5	
0.0	0	
%100	136	

**:5-7-1-5**

(%23.5) (21)

10

5

(%28.7)

5

15

10

(%16.2)

20

15

(%9.6)

(21)

23.5	32	5
28.7	39	10 - 5
16.2	22	15 - 10
9.6	13	20 15
22.1	30	20
%100	136	

:6-7-1-5

(%24.3) (22)

4 (49.35)

4 (%26.5)

(22)

24.3	33	
49.3	67	4 - 1
26.5	36	4
%100	136	

:7-7-1-5

(%60.3) (23)

(%33.1)

(%6.6)

4

4

(%60.3)

(23)

60.3	82	
33.1	45	4 - 1
6.6	9	4
%100	136	

((1- Sample K-S) - ) :1-2-5

( - )

(24) .

(sig. > 0.05) 0.05

(24)

(One-Sample Kolmogorov-Smirnov t- test)

	Sig.	Z		
4.15	0.167	1.114	10	
3.82	0.069	1.321	11	
3.77	0.563	0.789	11	
3.73	0.806	0.641	11	
3.93	0.243	1.026	43	

:2-2-5

(One Sample T test) T

t

(1.98)

t

t

0.05 ) (0.05) (135)  
 (%60  
 (135) (1.98-) t t  
 (%60 0.05 ) (0.05)  
 .(0.05)  
 : :1-2-2-5  
 ( $\alpha = 0.05$ )  
 .  
 (4 7 5) (25)  
 :  
 " (5) -  
 .(%90.4)  
 .  
 " (7) -  
 .(%87.4)  
 .  
 " (4) -

(%87.1)

"

" (8)

(25)

"

(%87.1)

" (9)

"

(%84.3)

(6)

"

"

(%83.2)

" (3)

(%80.9)

"



:	(10 2 1)	
"	" (10)	-
"		
	(%78.1)	
	" (2)	-
(%76.6)		"
"		
	" (1)	-
(%75.9)		

(%83.1)

(4.15)

(0.05)

(0.00)

(%60)

( $\alpha = 0.05$ )

(25)

)

(

	t			(%)	(%)	(%)	(%)	(%)	
0.00	9.72	75.9	3.79	2.2	12.6	5.9	62.2	17.0	1
0.00	10.32	76.6	3.83	1.5	13.2	5.1	61.0	19.1	2
0.00	13.04	80.9	4.04	0.7	10.3	5.9	50.0	33.1	3
0.00	20.88	87.1	4.35	0.7	3.7	1.5	47.8	46.3	4
0.00	27.10	90.4	4.52	0.7	0.7	2.2	38.2	58.1	5
0.00	19.03	83.2	4.16	0.0	3.7	7.4	58.1	30.9	6

0.00	30.21	87.4	4.36	0.0	0.7	0.0	61.0	38.2		7	
0.00	23.85	87.1	4.35	0.0	2.2	3.7	50.7	43.4		8	
0.00	16.54	84.3	4.21	0.0	7.4	5.9	44.9	41.9		9	
0.00	11.29	78.1	3.90	0.0	11.8	13.2	47.8	27.2		10	
0.00	31.18	83.1	4.15								

: :2-2-2-5

( $\alpha = 0.05$ )

(20 15 14) (26)

:

" (20)

-

(%82.4)

"

" (14) -  
" (%81.9)

" (15) -  
" (%79.9)

" (12) -  
" (%78.5)

" (13) -  
" (%77.8)

2007/1/21 - / -<sup>1</sup>

" (11) -

(%77.5)

"

" (17) -

(%76.9)

"

" (18) -

(%76.6)

"

(21 19 16)

(26)

:

" (19) -

"

(%74.8)

"

" (16) -

(%72.1)

" (21) -

"

(%64.0)

(%76.6)

(3.82)

(0.05)

(0.00)

(%60)

( $\alpha = 0.05$ )

(26)

)

(

	t			(%)	(%)	(%)	(%)	(%)		
0.00	11.47	77.5	3.88	0.7	8.8	15.4	52.2	22.8		11
0.00	14.28	78.5	3.93	0.0	5.9	14.7	60.3	19.1		12
0.00	11.54	77.8	3.89	0.7	9.6	12.6	54.1	23.0		13
0.00	18.31	81.9	4.10	0.0	3.7	8.8	61.8	25.7		14
0.00	13.03	79.9	3.99	1.5	5.9	12.6	51.9	28.1		15
0.00	7.44	72.1	3.60	0.0	16.9	21.3	46.3	15.4		16
0.00	11.59	76.9	3.85	0.7	10.3	9.6	62.5	16.9		17
0.00	11.10	76.6	3.83	0.7	9.6	14.1	57.0	18.5		18
0.00	8.61	74.8	3.74	0.7	13.3	21.5	40.0	24.4		19

0.00	16.13	82.4	4.12	0.7	5.9	5.1	57.4	30.9		20
0.04	2.12	64.0	3.20	5.1	27.9	16.9	41.9	8.1		21
0.00	18.37	76.6	3.82							

: **3-2-2-5**

( $\alpha = 0.05$ )

: (25 24 22) (27)

" (24) -

(%81.8) "



" (22) -  
" (78.7)

" (25) -  
" (78.5)

" (27) -  
" (78.5)

" (29) -  
" (77.9)

" (31) -

"

(77.4)

1

" (32) -

"

(74.9)

" (26) -

"

(73.4)

. 2007/1/21

/

-1

(30 28 23) (27)

:

" (30) -

(%71.9) "

" (28) -

(%70.7) "

" (23) -

(%66) "

(%75.4) (3.77)

(0.05) (0.00) (%60)

( $\alpha = 0.05$ )

(27)

)

(

	t			(%)	(%)	(%)	(%)	(%)		
0.00	13.06	78.7	3.93	1.5	6.7	8.9	63.0	20.0		22
0.00	3.33	66.0	3.30	1.5	27.9	22.1	36.0	12.5		23
0.00	15.81	81.8	4.09	0.7	5.9	5.9	58.8	28.7		24
0.00	12.38	78.5	3.93	1.5	6.7	12.6	56.3	23.0		25
0.00	9.25	73.4	3.67	2.2	8.8	17.6	62.5	8.8		26
0.00	12.86	78.5	3.93	0.0	10.3	8.1	60.3	21.3		27

0.00	7.07	70.7	3.54	1.5	12.5	26.5	50.0	9.6		28	
0.00	12.67	77.9	3.90	1.5	6.7	10.4	63.7	17.8		29	
0.00	5.64	71.9	3.60	6.6	14.0	22.1	27.9	29.4		30	
0.00	10.33	77.4	3.87	2.9	8.8	11.0	52.9	24.3		31	
0.00	7.76	74.9	3.74	4.4	12.5	14.0	42.6	26.5		32	
0.00	17.78	75.4	3.77								

:4-2-2-5

( $\alpha = 0.05$ )

(38 36 35)

(28)

:

" (35)

-

(%84.1)

"

" (36) -

(%83.5) "

" (38) -

(%78.4) "

" (37) -

(77.4)

" (34) -

(77.1)

( ) " (43) -

"

(72.1)

" (39) -

(70.8)

"

" (40) -

(70.4)

"

(42 41 33)

(28)

:

(%69.4)

" (41)

-

"

"

" (33)

-

(%68.9)

" (42)

-

"

(%68.1)

(%74.6)

(3.72)

(0.05)

(0.00)

(%60)

( $\alpha = 0.05$ )



(28)

)

(

	t			(%)	(%)	(%)	(%)	(%)	
0.00	5.44	68.9	3.44	0.8	19.5	24.1	45.9	9.8	33
0.00	10.87	77.1	3.85	0.0	10.3	19.1	45.6	25.0	34
0.00	24.57	84.1	4.21	0.0	0.7	5.9	65.4	27.9	35
0.00	22.60	83.5	4.18	0.0	2.2	4.4	66.9	26.5	36
0.00	12.15	77.4	3.87	0.7	9.6	8.8	64.0	16.9	37
0.00	13.16	78.4	3.92	0.0	8.9	10.4	60.7	20.0	38
0.00	6.34	70.8	3.54	0.7	17.0	26.7	38.5	17.0	39
0.00	6.60	70.4	3.52	0.0	18.5	21.5	49.6	10.4	40

0.00	5.87	69.4	3.47	0.0	21.3	19.9	49.3	9.6		41
0.00	5.03	68.1	3.40	1.5	18.4	27.2	44.1	8.8		42
0.00	6.26	72.1	3.61	3.0	17.8	19.3	35.8	24.4	) (	43
0.00	20.51	74.6	3.72							

: :5-2-2-5

( $\alpha = 0.05$ )

"

- - - - - )

.( -

:

( $\alpha = 0.05$ )

:

(Independent samples t-test) t ( )

(29)

t

(1.98)

(134)

T

T

(1.98)

( $\alpha = 0.05$ )

( )

(29)

	t			t		
0.070	1.829	0.46602	4.0975	79		
		0.36897	4.2335	57		
0.782	0.277	0.53836	3.8180	79		
		0.51277	3.8434	57		
0.000	4.216	0.49466	3.6238	79		
		0.44933	3.9727	57		
0.000	5.084	0.41918	3.5882	79		
		0.32081	3.9250	57		
0.000	3.716	0.33149	3.7750	79		
		0.32865	3.9883	57		

( $\alpha = 0.05$ )

:

)

.( 50 50 - 40 40 -30 30

F

F

(30)

.(0.05)

(132 3)

(2.98)

40 -30 30 )

.( 50 50 - 40

(30)

(One Way ANOVA)

	F					
0.497	0.798	0.150	3	0.449		
		0.187	132	24.728		
			135	25.176		
0.981	0.059	0.017	3	0.050		
		0.283	132	37.303		
			135	37.352		
0.620	0.594	0.153	3	0.459		
		0.257	132	33.964		
			135	34.423		
0.668	0.522	0.091	3	0.272		
		0.174	132	22.952		
			135	23.225		
0.742	0.416	0.050	3	0.151		
		0.121	132	15.975		
			135	16.126		

.(0.05)

(132 3)

(2.68)

F

( $\alpha = 0.05$ )

:

.( )

F

F

(31)

.(0.05)

(133 2)

(3.06)

( $\alpha = 0.05$ )

)

.(

(31)

(One Way ANOVA)

	F					
0.094	2.407	0.440	2	0.879		
		0.183	133	24.297		
			135	25.176		
0.344	1.077	0.298	2	0.595		
		0.276	133	36.757		
			135	37.352		
0.760	0.275	0.071	2	0.142		
		0.258	133	34.281		
			135	34.423		
0.465	0.770	0.133	2	0.266		
		0.173	133	22.959		
			135	23.225		
0.759	0.276	0.033	2	0.067		
		0.121	133	16.059		
			135	16.126		

.(0.05)

(133 2)

(3.06)

F

( $\alpha = 0.05$ )

:

.(

)

F (32)  
 ) (0.05) (133 2) (3.06)

.(33)

( $\alpha = 0.05$ )

.( )

(32)

(One Way ANOVA)

	F					
0.969	0.032	0.006	2	0.012		
		0.189	133	25.164		
			135	25.176		
0.907	0.098	0.027	2	0.055		
		0.280	133	37.298		
			135	37.352		
0.453	0.797	0.204	2	0.408		
		0.256	133	34.015		
			135	34.423		
0.020	4.014	0.661	2	1.322		
		0.165	133	21.902		
			135	23.225		
0.363	1.021	0.122	2	0.244		
		0.119	133	15.882		
			135	16.126		

(0.05) (133 2) (3.06) F

(33)

5	5	126		
4.1600	4.2022	4.1524		
5	5	126		
3.9273	3.7964	3.8260		
5	5	126		
3.9455	3.9818	3.7547		
5	5	126		
4.2182*	3.8364	3.7058*		
5	5	126		
4.0605	3.9492	3.8532		

( $\alpha = 0.05$ ) :

- 15 15 - 10 10 -5 5 )  
 .( 20 20

F F (34)

(0.05) (131 4) (2.45)

( $\alpha = 0.05$ )



10 -5 5 )

.( 20 20 - 15 15 - 10

(34)

(One Way ANOVA)

	F					
0.639	0.634	0.120	4	0.478		
		0.189	131	24.698		
			135	25.176		
0.064	2.276	0.607	4	2.427		
		0.267	131	34.925		
			135	37.352		
0.579	0.720	0.185	4	0.741		
		0.257	131	33.682		
			135	34.423		
0.380	1.058	0.182	4	0.727		
		0.172	131	22.498		
			135	23.225		
0.212	1.480	0.174	4	0.697		
		0.118	131	15.429		
			135	16.126		

.(0.05)

(4,131)

(2.45)

F

( $\alpha = 0.05$ )

:

.( 4 4-1 )

F F (35)

F (0.05) (133 2) (3.06)

(36) F

F F .( 4-1)

( $\alpha = 0.05$ )

( 4 4-1 )

.( 4 - 1)

(35)

(One Way ANOVA)

	F					
0.412	0.892	0.167	2	0.333		
		0.187	133	24.843		
			135	25.176		
0.328	1.125	0.311	2	0.622		
		0.276	133	36.731		
			135	37.352		
0.006	5.303	1.271	2	2.542		
		0.240	133	31.881		
			135	34.423		
0.006	5.369	0.868	2	1.735		
		0.162	133	21.490		
			135	23.225		
0.008	5.019	0.566	2	1.132		
		0.113	133	14.994		
			135	16.126		

.(0.05)

(133 2)

(3.06)

F

(36)

4	4-1			
36	67	33		
4.0778	4.1970	4.1519		
36	67	33		
3.7273	3.8893	3.8160		
36	67	33		
3.6136*	3.9077*	3.6612		
36	67	33		
3.5965*	3.8427*	3.6444		
36	67	33		
*3.7464	3.9539*	3.8113		

( $\alpha = 0.05$ )

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F

F

(37)

(0.05)

(133 2)

(3.06)

( $\alpha = 0.05$ )

(37)  
(One Way ANOVA)

	F					
0.500	0.696	0.130	2	0.261		
		0.187	133	24.916		
			135	25.176		
0.807	0.215	0.060	2	0.121		
		0.280	133	37.232		
			135	37.352		
0.566	0.571	0.146	2	0.293		
		0.257	133	34.130		
			135	34.423		
0.236	1.461	0.250	2	0.499		
		0.171	133	22.725		
			135	23.225		
0.337	1.095	0.131	2	0.261		
		0.119	133	15.865		
			135	16.126		

.(0.05)

(133 2)

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(2003 )	.	-6
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	.(1993)	-12
.162 -142 (1) 20	_____ .	
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	_____ .(2006)	-16
28	_____ .(2003-1996)	
	_____ .32-1 (84)	
	_____ .(1989)	-17
_____ .	_____ .(1992)	-18
	_____ .265-216 (1) 9	
	_____ .(1996)	-19
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. 2004 (17) -1

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