

**A STUDY ON EMPLOYMENT TAXATION & ITS'  
CONTRIBUTION TO GOVERNMENT REVENUE**

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## **DECLARATION**

I hereby, declare that the work reported in this thesis entitled “A STUDY ON EMPLOYMENT TAXATION & ITS CONTRIBUTION TO GOVERNMENT REVENUE”. Thesis submitted to the Prithivi Narayan Campus, Pokhara is my original work. It is done in the form of Partial fulfillment of the requirements for the Master of Business Studies (MBS) under the supervision and guidance of **Dr. Karna Bir Poudel**, Reader of Prithivi Narayan Campus, Pokhara.

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# TABLE OF CONTENTS

<b>CHAPTER – I: INTRODUCTION</b>	<b>1-10</b>
1.1 Background	1
1.2 Statement of the Problem	5
1.3 Objective of the Study	6
1.4 Scope of Study	7
1.5 Significance of the Study	7
1.6 Limitation of the Study	8
1.7 Organization of the study	8
<b>CHAPTER – II: REVIEW OF LITEATURE</b>	<b>11-49</b>
2.1 Introduction	11
2.2 Conceptual Frameworks	11
2.3 Review of Related Studies	31
2.4 Research Gap	48
<b>CHAPTER – III: RESEARCH METHODOLOGY</b>	<b>50-53</b>
3.1 Introduction	50
3.2 Research Design	50
3.3 Data Collection Procedure	51
3.4 Population and Sample	51
3.5 Nature and Sources of Data	52
3.6 Procedures of Processing and Analysis of Data	52
3.7 Period Covered	52
<b>CHAPTER – IV: PRESENTATION AND ANALYSIS OF DATA</b>	<b>54-94</b>
4.1 Analysis of Secondary Data	54
4.2 Empirical Investigation	65
4.3 Major Findings of the Study	92

<b>CHAPTER – V: SUMMARY, CONCLUSION AND RECOMMENDATIONS</b>	<b>95-98</b>
5.1 Summary	95
5.2 Conclusion	96
5.3 Recommendations	97
<b>Appendix</b>	<b>99-103</b>
<b>Bibliography</b>	<b>104-109</b>

## LIST OF TABLES

Tables	Page No.
Table 3.1: Groups of Respondents and Size of Sample	51
Table 4.1: Composition of Tax and Non Tax Revenue of Nepal	55
Table 4.2: Contribution of Direct Tax and Indirect Tax in Total Tax Revenue of Nepal	57
Table 4.3(a): Composition of Income Tax in Nepal	60
Table 4.b (b): Composition of Income Tax in Nepal in Percentage	60
Table 4.4: Contribution of Income Tax from Employment to total Revenue, Total Tax Revenue, Direct Revenue and Income Tax Revenue	63
Table 4.5: Groups of the Respondents	66
Table 4.6: Contribution of Employment Tax to Government Revenue.	67
Table 4.7: Contribution of Employment Tax to Government Revenue	67
Table 4.8: Income tax Evasion in Nepal	69
Table 4.9: Calculation of Rank Correlation Coefficient	71
Table 4.10: Effectiveness of Employment Tax in Nepal	73
Table 4.11: For the exemption limit & investment in life Insurance/citizen investment trust	75
Table 4.12: For the provision of exemption for remote Area allowance	76
Table 4.13: For the provision of exemption for medical Tax credit provided by income tax act, 2058.	79
Table 4.14: For appropriate method of assessing of Income Tax	81
Table 4.15: Specific Objective of Income Tax in Nepal	83
Table 4.16: Opinion towards Factors Responsible for Income Tax Evasion	84
Table 4.17: Opinion towards Problem Faced by Employee while Paying Income Tax	86
Table 4.18: Opinion towards the Reasons to Increase Tax Revenue In Nepal	87
Table 4.19: Opinion towards Major Problems in Income Tax System	88

## List of Figures

Figures	Page No.
Figure 4.1: Revenue trend Nepal	56
Figure 4.2 Trend of direct and indirect Tax Revenue	59
Figure 4.3Composition of income tax in Nepal	61

## **LIST OF ABBREVIATIONS**

CA	: Chartered Accountant
FTC	: Foreign Tax Credit
F/Y	: Fiscal Year
GAAP	: Generally Accepted Accounting Principles
G/N	: Government of Nepal
GDP	: Gross Domestic Product
IMF	: International Monetary fund
IRD	: Inland Revenue Department
IRO	: Inland Revenue Office
MOF	: Ministry of Finance
MTC	: Medical Tax Credit
Nos.	: Numbers
NTC	: Nepal Telecommunication Corporation
PAN	: Permanent Account Number
SAARC	: South Asian Association for Regional Cooperation
SAFTA	: South Asian Free Trade Area
T.U.	: Tribhuvan University
VAT	: Value Added Tax
WB	: World Bank
WTO	: World Trade Organization