

RESEARCH ARTICLE: Assessment on doing business at the Bureau of Internal Revenue-Jolo: Taxpayers' perspective

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ABSTRACT. Republic Act No. 11032, known as The Ease of Doing Business and Efficient Government Service Delivery aims to streamline the current systems and procedures of the government services. The law prescribes administrative and criminal liability to the officials and employees who may act inappropriately making it a critical factor affecting the overall business climate and economic growth of a region in the Philippines. Tapping 100 taxpayers from different economic sectors in Jolo, Sulu, this quantitative study aims to assess the ease of doing business at the Bureau of Internal Revenue in the said municipality for Fiscal Year 2023 using purposive sampling method. Taxpayers in Jolo view the registration process with the Bureau of Internal Revenue positively, averaging a score of 4.5060. However, their perceptions of tax collection and law enforcement are more neutral, with mean scores of 4.3850 and 4.4430 respectively. This study shows that government employees are the most positive across sectors. Strong positive correlations exist between taxpayer registration, tax collection, and compliance. The study suggests that the Bureau of Internal Revenue (BIR) in Jolo should continue improving its registration process and enhance tax collection and compliance, possibly through digital solutions tailored for its diverse demographic. Targeted training for different age groups and sectors could ensure efficient navigation of the tax system. Economic sectors should collaborate with the BIR for sector-specific guidelines and foster a culture of compliance through educational initiatives. Taxpayers are encouraged to utilize BIR's educational resources, participate in feedback systems, and understand the interconnectedness of BIR processes to aid in creating a more effective tax system.

KEYWORDS: *Tax System, Ease of doing business, Taxpayers, Satisfaction*

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1. Introduction

The ease of doing business at government institutions is a critical factor affecting the overall business climate and economic growth of a region of country. It is imperative that taxpayers can access efficient and transparent services when engaging with tax authorities, as these fosters trust and encourages compliance. In the specific context of Jolo, Sulu, the Bureau of Internal Revenue (BIR) serves as the principal agency responsible for tax collection. Examining the ease of doing business at the BIR-Jolo from the taxpayer's perspective provides valuable insights into the challenges faced by businesses, and offers opportunities for improvement to enhance administrative efficiency and taxpayer's satisfaction.

In 2018, The Bureau of Internal Revenue released a Revenue Memorandum Order No. 6-2018, entitled "Enhancement of the Frontline Services in Compliance with the Ease of Doing Business" and the implementation of the Revised Citizen's Charter. The introduction of online

services further more enhances the services that the taxpayers may benefit including BIR E-lounge Services, eRegistration system, Electronic Filing and Payment System (EFPS), Electronic Bureau of internal revenue Forms (eBIRForms), ePayment Channels of AABs (ePAY), Online transaction of One-Time-Transaction (ONETT) and others.

The theoretical framework for ease of doing business at the Bureau of Internal Revenue (BIR) involved principles from the administrative efficiency, public administration, and economic theory. This framework encompassed streamlined procedures, reduced bureaucratic hurdles, enhanced transparency, and fostered a taxpayer-friendly environment. It may draw from theories such as transaction cost economics, principal-agent theory, and public choice theory to design policies that simplify tax compliance processes and promote voluntary compliance (Cater, et al., 2023).

The study of ease of doing business at BIR-Jolo is significant in promoting economic growth as it can help create a more conducive environment for businesses to thrive and expand. This simplified tax compliance, streamlining processes and reducing unnecessary paperwork thereby increasing compliance rates benefits both the taxpayers and the BIR. The study also helps identify potential corruption risks and inefficient practices within the BIR. It contributes in building trust in the taxation system and ensures that business is treated fairly.

This paper aims to comprehensively analyze the implementation of Ease of Doing Business at the BIR-Jolo from the perspective of taxpayers by providing a thorough understanding of the taxpayer's perspective. Ultimately, the aim is to foster a conducive business environment and ensures compliance and revenue generation for sustained economic growth in Jolo, Sulu. Furthermore, by identifying areas of improvement, the findings in this study can serve as catalyst for change, enabling policymakers to develop targeted interventions that focus on efficiency, transparency, integrity within the BIR-Jolo.

2. Research Question

This study assessed the ease of doing business at the Bureau of Internal Revenue in the Municipality of Jolo, Province of Sulu, Fiscal Year 2023. Specifically, it answered the following questions:

1. What is the extent of ease of doing business at the Bureau of Internal Revenue-Jolo, as perceived by taxpayers in the context of:
 - 1.1 Taxpayers Registration;
 - 1.2 Tax Collections; and
 - 1.3 Compliance/Enforcement of Tax Law?
2. Is there a significant difference in the extent of ease of doing business at Bureau of Internal Revenue-Jolo, as perceived by taxpayers when data are categorized according to the respondent's demographic profile in terms of:
 - 2.1. Age;
 - 2.2. Gender; and
 - 2.3. Sector Representation?
3. Is there a significant correlation among the sub-categories subsumed under the ease of doing business at Bureau of Internal Revenue-Jolo?

3. Literature

3.1 Ease of Doing Business Law in the Philippines

RA No. 11032 was signed on May 28, 2018 and became effective on June 17, 2018, amending the Republic Act No. 9485, otherwise known as the "Anti-Red Tape Act of 2007". From the declaration policy of the law itself, it is hereby declared the policy of the State to promote integrity,

accountability, proper management of public affairs and public property as well as to establish effective practices, aimed at efficient turnaround of the delivery of government services and the prevention of graft and corruption in government. Towards this end, the State shall maintain honesty and responsibility among its public officials and employees, and shall take appropriate measures to promote transparency in each agency with regard to the manner of transacting with the public, which shall encompass a program for the adoption of simplified requirements and procedures that will reduce red tape and expedite business and nonbusiness related transactions in government. This Act shall apply to all government offices and agencies including local government units (LGUs), government-owned or controlled corporations and other government instrumentalities, whether located in the Philippines or abroad, that provide services covering business and nonbusiness related transactions as defined in this Act. For accountability, the head of the office or agency shall be primarily responsible for the implementation of this Act and shall be held accountable to the public in rendering fast, efficient, convenient and reliable service. All transactions and processes are deemed to have been made with the permission or clearance streamlined Procedures for the Issuance of Local Business Licenses, Clearances, Permits, Certifications or The LGUs are mandated to implement the following revised guidelines in the issuance of business licenses, clearances, permits, certifications or authorizations: from the highest authority having jurisdiction over the government office or agency concerned.

3.2 Foreign Literature Studies

Ease of doing business index was authored by Simeon Djankov, Michael Klein and Caralee Meliesh, three leading economists at the World Bank Group, following the release of World Development Report 2002. Based on Lifeblood Theory, taxes are the lifeblood of the government. The government depends on taxation, to be able to serve the people for whose benefit taxes are collected. Taxes were imposed even in the absence of a constitutional grant (Jayasuriya, 2011).

To facilitate development, governments need to ensure that regulations and requirements strike an appropriate balance between fairness, effectiveness and consistency. There are clear parallels between the rules and regulations influencing business development and socio-economic development overall. Clear requirements and straightforward compliance allow businesses and entrepreneurs to focus on innovation, problem-solving and employment - all factors contributing to development. (Mwangi, 2021). Although it is not one of the World Bank's five main categories, the ease of doing business is also an important factor. Governments are buyers of private sector goods and services, and so the 'ease of doing business' in a particular country will also be influenced by the time it takes for the government to award a contract and honor the payment terms, and the cost of complying with the government's requirements (Mwangi Karanja Partner & Rwanda ,2021; Medina-Guce,2019).

3.3 Local Literature Studies

Doing Business emphasizes the legal setting for small and medium-sized businesses. Especially in emerging nations, these businesses are important sources of competitiveness, growth, and employment generation. In the most populous city in an economy, doing business involves adhering to regulations that are important to the small- to medium-sized domestic business life cycle (Ani, T. 2015).

In its goal to increase the country's competitiveness and attractiveness to foreign investors, the Philippine signed into law the Ease of Doing Business (EODB) Act. The law seeks to make the process of setting up and starting a business in the Philippines. The Ease of Doing Business law was enacted mainly because of the complaints of the taxpayers in establishing a local business and transacting with the government. According to these entrepreneurs, it is very tedious process due to the difficulty in applying for permits, licenses, clearances among others.

"This mindset of continuous improvement is also being embodied by our tax authorities in their efforts to adhere to the Ease of Doing Business Act, which aims to streamline the delivery of government services and prescribe the processing time of transactions therein. Now that we are in its fifth year of implementation, taxpayers and government officials are all puzzled at how far its implementation has meliorated government services since its effectivity. This stirs up the question of whether there have been any substantial improvements or realignments made as far as the period of its effectiveness is concerned.

Republic Act No.11032, the BIR is continuously improving its policies and processes to streamline and reduce the financial burden for the convenience of the taxpayers”, (Obedencio, N. 2023). Thus, further study on the implementation of the law, most especially on a micro level such as municipalities like Jolo, is important in assessing its implementation and effectiveness.

In light of the implementation of Ease of Doing Business and Efficient Government Service Delivery Act of 2018, the BIR issued RMC No. 60-2023 on the availability of the enhanced BIR registration forms (July 2021 version). The revisions therein are part of the BIR’s effort to improve the existing registration forms and to streamline the current registration process in compliance with the provisions of the Ease of Doing Business Act. “Our generation is inundated with information technology and advancement that allow us to communicate and transact beyond borders and remotely even. Now, more than ever, we are witnessing unprecedented development and emergence of various online tools and platforms that make communication and interaction possible regardless of physical distance. Despite the advancements in technology, the government sector still finds itself lagging behind the private sector when it comes to providing efficient digital services” (Barredo, Z. 2021).

While the 2020 Doing Business Report of the World Bank shows that the Philippines now ranks 95th out of 190 economies from 124th in 2019, we still have so much more to improve on to catch up with neighboring countries such as Singapore. It is about time for us to use technology to our advantage and to up our game. Otherwise, companies might pack up and switch addresses, not just from one Philippine city to another but out of the country. Companies put in money in the Philippine economy, the least we can do is to put in place a better, innovative, and revolutionary mechanism that ensures them of smooth and efficient registration, reportorial, and compliance. (Ease of Doing Business in the Philippines (KPMG) (<http://assets.kpmg.com>))

The introduction of the Online Registration and Update System (ORUS), a web-based platform that offers an end-to-end procedure for registering taxpayers and updating their information, is one of the noteworthy projects under the BIR's Digital Transformation agenda. With the introduction of ORUS, taxpayers may now register and update their information with the BIR from the comfort of their homes, avoiding the lengthy lines (Arboleda,2024).

All individuals, whether legal or natural, interacting with any government agency or instrumentality are required by Executive Order No. 98, series of 1999, to provide their tax identification numbers (TIN) on any forms, permits, licenses, clearances, official papers, and documents that they obtain from and submit to government agencies. This directive was released since our tax authorities depend on TINs to trace taxable transactions of persons and monitor their tax compliance (Opinaldo, 2023).

Filipino citizens and foreign nationals may now apply for TIN online without having to wait in line at their respective Revenue District Offices (RDOs) and physically submit hard copies of their application materials thanks to the launch of ORUS and the publication of BIR Revenue Memorandum Circular (RMC) No. 120-2023 (Galope, 2024). To secure their TINs, individuals and organizations can register for an account in ORUS, filling out the required fields and uploading the required files. The documentation requirements remain the same as with the prior practice of physical filing, even if the TIN application is being completed online (Arboleda, 2024).

The BIR has announced the availability of digital TINs using ORUS in RMC 120-2023. With the help of this new function, individual taxpayers can register as taxpayers and create an account on the website in order to secure their digital TIN identifying document (ID) starting on November 21, 2023. Individuals who have previously received TINs may still register with ORUS, regardless of whether they have received a physical TIN ID. Remember that in order to apply for a digital TIN ID, taxpayers must update their email address at the RDO where they are registered. To do this, complete BIR Form S1905 (Registration Update Sheet) and send it to the appropriate RDO via email or through the Taxpayer Registration Related Application portal on BIR's eservices

website. After obtaining their digital TIN ID, taxpayers have 30 days to re-generate their ID using the same website if any adjustments or changes need to be made. This applies to both the initial and last digital TIN ID production.

“We have seen a number of the BIR’s Digital Transformation projects go live, making tax administration more efficient. Taxpayers remain hopeful that the BIR launches the remaining Digital Transformation projects to make tax compliance more convenient” (Galope, 2024).

4. Methodology

This chapter dealt with the research methods used in the conduct of this investigation. It included the research design, research location, study participants, sampling technique, data collection procedure and instruments, research instrument, validity and reliability, and statistical data treatment.

Research Design

This quantitative research study used Likert scale to analyze the implementation of Ease of Doing Business at Bureau of Internal Revenue-Jolo in the context of Timeliness of Tax Registration, Tax Collections and Compliance/Enforcement of Tax Laws, through checklist questionnaire. This study used purposive sampling in choosing the participants. Purposive sampling is a form of non-probability sampling that deliberately selects participants based on specific characteristics and qualities. The participants were chosen to represent specific group of people which can therefore give demographic-sensitive results (Chavez, 2020).

1. Research Locale

This study was conducted at Municipality of Jolo, province of Sulu. The data collected used checklist questionnaire that was launched to the taxpayers of Town of Jolo. The data were supported by library works and internet research.

2. Respondents of the study

The respondents of the study consist of 100 taxpayers of Municipality of Jolo, with different classification of tax payments. The researcher used the purposive kind of research in selecting the respondents for the research study. The researcher purposely chose some identified taxpayers from the different barangays, establishments, Schools and agencies in Jolo Municipality. Purposive sampling enabled the researchers to randomly select participants coming from specific demographics using pre-determined criteria.

Table 1. Total number of Taxpayers

Respondents	Tax Registration	Tax Collection	Compliance/ Enforcement of Tax Laws	Total Number of Respondents
Taxpayers	30	50	20	100
Total	30	50	20	100

3. Sampling design

The researcher used the purposive kind of research in selecting the respondents for the research study. The researcher purposely chose some identified taxpayers from the different barangays, establishments, Schools and agencies in Jolo Municipality.

4. Data Gathering Procedure

The researcher had identified first a phenomenon for the study, and then identified statement of the problem, that was answered by this study. The researcher then researched for Related Literature that supported the study and then made survey

questionnaires that was sent out and answered by the respondents. The survey questionnaire has three parts, Part One has to be answered by the taxpayers under taxpayer Registration. Part Two has to be answered by the taxpayers under the Tax Collection. Part Three has to be answered by taxpayers under the Compliance/Enforcement. After the answered survey questionnaires have been collected, the researcher then analyzed the gathered data from the survey questionnaires and then arrived to a conclusion.

Research Instrument

A survey questionnaire was the main instrument employed in gathering the data for this study. The instrument was composed of two (2) parts wherein part I deals with the demographic profile on age, civil status, educational attainment, and average monthly family income. On the other hand, the second part deals with the extent of implementation of Land Management Services of Ministry of Environment, Natural Resources and Energy – Sulu as perceived by clients in the context of certification of land status and/or survey claimant, application for the approval of survey plan and application for public land titling. The respondents encircled the corresponding extent of implementation of Land Management Services of Ministry of Environment, Natural Resources and Energy – Sulu and evaluated the presented options using the five (5)-point Likert scale: Very Satisfied (VS), Satisfied (S), Neutral (N), Unsatisfied (U) and Very Dissatisfied (VS).’

Validity and Reliability

The validity and reliability of the instrument were patterned from the studies related and similar to this study and have just made few modifications to adapt well to the research.

Statistical Treatment Data

Both descriptive statistic which summarize data using indexes such as mean and median and another is influential statistic which draw conclusions from data used. Regarding the demographic profile of the respondents, the data was treated using frequency count and percentage distribution. As to the extent of ease of doing business at Bureau of Internal Revenue-Jolo as perceived by taxpayers in the context of Taxpayers Registration, Tax Collections and Compliance/Enforcement of Tax laws, the data was treated using mean and standard deviation. Inferential analysis was treated using T-test and ANOVA, and Pearson Product-Moment Correlation.

5. Results and Discussion

The study looks at Punong Barangays in Hadji Panglima Tahil, Province of Sulu, in terms of basic services, legislative functions, and executive duties. It also looks into differences in competences depending on demographic profile, employing a T-test for gender and an ANOVA for other variables. The study also looks at the association between subcategories of competences.

Question 1: What is the extent of ease of doing business at the Bureau of Internal Revenue-Jolo, as perceived by taxpayers in the context of 2.1 Taxpayers Registration, 2.2 Tax Collections, and 2.3 Compliance/Enforcement of Tax Law?

1.1 Extent of ease of doing business at the Bureau of Internal Revenue-Jolo, as perceived by taxpayers in the context of Taxpayers Registration.

Statements	Mean	SD	Rating
1. Individuals or businesses are required to register with the BIR	4.62	.616	Agree
2. Individuals or businesses are required to register and obtain a Tax Identification Number (TIN), which serves as their unique identifier for tax purposes.	4.61	.567	Agree

3. Based on the assessment, the BIR calculates the taxpayer's liability, taking into account applicable tax rates, exemptions and deductions.	4.51	.628	Agree
4. The BIR conducts assessment and verification processes to ensure the accuracy of the information and financial documents of the taxpayer.	4.48	.659	Neutral
5. BIR maintains database of registered taxpayers.	4.51	.674	Agree
6. BIR provides Online Application for Taxpayers Identification Number (TIN) of Local Employee.	4.44	.686	Neutral
7. Processing of Application for Request for Authority to Print (ATP) Receipts/Invoices	4.52	.659	Agree
8. BIR conducts regular taxpayer education programs to enhance taxpayer awareness of tax laws and regulations.	4.47	.674	Neutral
9. The BIR has established mechanisms for disputes resolution, such as Taxpayers Assistance Service (TAS).	4.41	.637	Neutral
10. Enables several e-services for taxpayers to register quickly and conveniently.	4.49	.643	Neutral
Total	4.5060	.49642	Strongly Agree

Legend: 4.50-5.00 = Strongly Agree (SA), 3.50-4.49 = Agree (A), 2.50-3.49 = Neutral (N), 1.50-2.49 = Disagree (D), 1.00-1.49 = Strongly Disagree (SD)

Table 1.1 shows the level of being at ease of the taxpayers in the context of registration. The mean score of 4.05060 falls under the “strongly agree” category which this suggests that, generally speaking, taxpayers concur that doing business with the BIR-Jolo is a simple and manageable operation. The total's standard deviation (SD) of 0.49642 indicates that the taxpayers' perceptions are moderately variable. The results are purely based on taxpayers' perception and that it is consensus.

Statements 1, 2, 3, 5, and 7 received mean scores above 4.50, indicating a strong agreement among taxpayers that these aspects of the BIR's service are satisfactory. These statements relate to the necessity of registration, obtaining a TIN, the BIR's calculation of liabilities, maintaining a taxpayer database, and the processing of ATP receipts/invoices. Statements 4, 6, 8, 9, and 10 have mean scores between 4.41 and 4.49, which are categorized as “Neutral” according to the legend. This suggests that taxpayers neither agree nor disagree strongly about the BIR's assessment and verification processes, online TIN application for local employees, taxpayer education programs, dispute resolution mechanisms, and the availability of e-services.

1.2 In the context of Tax Collections

Table 1.2 Extent of ease of doing business at the Bureau of Internal Revenue-Jolo, as perceived by taxpayers in the context of Tax Collections.

Statements	Mean	SD	Rating
1. The BIR is tasked with the collection of national internal revenue taxes including income tax, value-added tax (VAT), excise tax, estate tax, donor's tax and other taxes deemed necessary by the government.	4.45	.702	Neutral
2. The BIR is responsible for assessing and determining the correct amount of tax owned by individuals or entities based on their reported income, deductions, and applicable tax rates.	4.43	.671	Neutral

3. BIR's mandate is to ensure that the adequate and efficient collection of taxes, promote voluntary compliance, and maintain a fair and equitable tax system in the Philippines.	4.52	.611	Agree
4. BIR implements policies and procedures that enhance the efficiency and effectiveness of tax collection measure.	4.45	.609	Neutral
5. Upon receipt of payment the BIR issues an official receipt or electronic receipt to taxpayer as proof of payment.	4.52	.594	Agree
6. BIR enables Online platform, known as the Electronic Filing Payment System (Efps).	4.14	1.025	Neutral
7. Taxpayers can use Accredited Banks as platform of payments.	4.08	1.051	Neutral
8. BIR enables efficient payment channels through Revenue Collection Agents.	4.47	.703	Neutral
9. The BIR aims to process tax payments promptly to ensure taxpayers accounts are updated accurately.	4.40	.752	Neutral
10. Ensure Correct Calculation of Tax Liabilities, ensures taxpayers are billed correctly.	4.39	.803	Neutral
Total	4.3850	.57584	Neutral

Legend: 4.50-5.00 = Strongly Agree (SA), 3.50-4.49 = Agree (A), 2.50-3.49 = Neutral (N), 1.50-2.49 = Disagree (D), 1.00-1.49 = Strongly Disagree (SD)

Table 1.2 shows the ease of doing business at the Bureau of Internal Revenue-Jolo as perceived by the taxpayers in the context of Tax collections. As revealed in this table, this sub-category obtained a total weighted mean score of 4.3850 with standard deviation of .57584 which is rated as Neutral. Respondents of this expressed neutrality in paying their taxes. Some may perceive paying taxes as a responsibility that they had to do in order for the province to function however, others may see it as a burdensome responsibility.

Specifically, Statements 3 and 5, with mean scores of 4.52, fall into the "Agree" category, showing that taxpayers agree that the BIR ensures efficient tax collection and provides proper receipts for payments. Most statements, including 1, 2, 4, 6, 7, 8, 9, and 10, received "Neutral" ratings, with mean scores ranging from 4.08 to 4.47. These cover various responsibilities of the BIR, such as tax collection, assessment, implementation of policies, and the use of online platforms and accredited banks for payments.

1.3 In the context of Compliance/Enforcement of Tax Law

Table 1.3 Extent of ease of doing business at the Bureau of Internal Revenue-Jolo, as perceived by taxpayers in the context of Compliance/Enforcement of Tax Law

Statements	Mean	SD	Rating
1. The BIR enforces tax laws and regulations by conducting audits and examinations of taxpayer, ensuring their compliance with tax obligation	4.47	.643	Agree
2. BIR initiates enforcement actions against non-compliant taxpayers including the imposition of penalties, fines and legal proceedings.	4.42	.669	Agree
3. The BIR implements policies and procedures that enhance the efficiency and effectiveness of tax collection processes.	4.42	.684	Agree

4. BIR provides Taxpayer assistance and Education programs to promote voluntary compliance to tax laws.	4.40	.682	Agree
5. BIR provides guidelines on tax declarations and rulings and conducting taxpayer education campaigns.	4.43	.700	Agree
6. The BIR is responsible for providing taxpayers with clear and transparent tax assessment.	4.44	.686	Agree
7. The BIR is required to issue tax assessment notices promptly after conducting audits or examinations.	4.49	.718	Agree
8. BIR ensures that valid deductions and exemptions claimed by the taxpayers are duly recognized and considered.	4.48	.689	Agree
9. Compliance Assistance and Education mandates the BIRs commitment for the taxpayers.	4.45	.716	Agree
10. The BIR has started implementing electronic auditing systems for taxpayers' convenience.	4.43	.700	Agree
Total	4.4430	.53414	Agree

Legend: 4.50-5.00 = Strongly Agree (SA), 3.50-4.49 = Agree (A), 2.50-3.49 = Neutral (N), 1.50-2.49 = Disagree (D), 1.00-1.49 = Strongly Disagree (SD)

Table 1.3 shows the extent of ease of doing business at the Bureau of Internal Revenue-Jolo as perceived by the taxpayers in the context of Compliance or the Enforcement of the Tax Law. As revealed in this table, this sub-category obtained a total weighted mean score of 4.4430 with standard deviation of .53414 which is categorized as Agree. Respondents of this expressed agreement that paying taxes is a compliance of the Tax law that the country have. Paying taxes is a responsibility of every Filipino in order for a country to function.

Specifically, employee-respondents rated as agree suggests that they have a perception that agrees on the enforcement of tax law, initiation of actions against non-compliance, implementation of policies to enhance tax collection, and provision of taxpayer assistance and education.

Question 2: Is there a significant difference in the extent of ease of doing business at Bureau of Internal Revenue-Jolo, as perceived by taxpayers when data are categorized according to the respondent's demographic profile in terms of 3.1 Age, 3.2 Gender, and 3.3 Sector Representation?

2.1. In terms of Age

Table 2.1 Difference in the extent of ease of doing business at Bureau of Internal Revenue-Jolo, as perceived by taxpayers when data are categorized according to the respondent's demographic profile in terms of age.

Sources of Variation		Sum of Squares	df	Mean Square	F	Sig.	Description
Taxpayer Registrations	Between Groups	2.886	3	.962	4.293	.007	Significant
	Within Groups	21.511	96	.224			
	Total	24.396	99				
Tax Collections	Between Groups	3.288	3	1.096	3.561	.017	Significant
	Within Groups	29.540	96	.308			
	Total	32.828	99				
Compliance or Enforcement of Tax Law	Between Groups	2.945	3	.982	3.725	.014	Significant
	Within Groups	25.300	96	.264			
	Total	28.245	99				

*Significant at alpha 0.05

Table 2.1 shows the difference in the level of ease of doing business at the Bureau of Internal Revenue-Jolo, as seen by taxpayers, when data are grouped based on the respondent's age. As indicated in the table, all F-values and probability values for subcategories classified under the extent of ease of doing business at the Bureau of Internal Revenue-Jolo are significant at alpha 0.05. This means that they generally have different perceptions of the subcategories that fall under the category of ease of doing business at the Bureau of Internal Revenue-Jolo. As a result, taxpayers aged 25-29, 30-39, and 50 and older view the ease of doing business at the Bureau of Internal Revenue-Jolo differently, with the 30-39 age group being a 'better perceiver' than the others.

Hence, it can be concluded that, in general, age significantly influences how taxpayers from different sectors in the Municipality of Jolo perceive the extent of ease of doing business at Bureau of Internal Revenue-Jolo.

2.1. In terms of Gender

Table 3.1.1 Multiple comparison in the extent of ease of doing business at Bureau of Internal Revenue-Jolo by age.

2.2 According to Gender

Table 2.2.1 Difference in the extent of implementation of Land Management Services of Ministry of Environment, Natural Resources and Energy-Sulu as perceived by the clients in terms of age.

Dependent Variable	(I) Grouping by Age	(J) Grouping Age	Mean Difference (I – J)	Std. Error	Sig.
Extent of ease of doing business at BIR-Jolo	50 years old above	25-29 years old	-.41516*	.14171	.022
		30-39 years old	-.41544*	.14798	.030
		40-49 years old	-.13800	.14259	.768

*Significant at alpha 0.05

A Post Hoc Analysis using Tukey test was conducted to identify which among groups classified according to age have different levels of mean in the extent of ease of doing business at Bureau of Internal Revenue-Jolo when data are grouped according to taxpayer-respondents' demographic profile in terms of age.

Extent of ease of doing business at Bureau of Internal Revenue-Jolo: The mean difference between those 50 years old and above and 25-29 years old taxpayer-respondents is (-.41516) which is significant at the (0.05) level (Sig. (0.022), indicating that those 50 years old and above taxpayer-respondents have a lower mean score on the extent of ease of doing business at Bureau of Internal Revenue-Jolo compared to those 25-29 years old taxpayer-respondents; The mean difference between those 50 years old and above and 30-39 years old taxpayer-respondents is (-.41544) which is significant at the (0.05) level (Sig. (0.030)), indicating that those 50 years old and above taxpayer-respondents have a lower mean score on the extent of ease of doing business at Bureau of Internal Revenue-Jolo compared to those 30-39 years old taxpayer-respondents.

2.3 In terms of Sector Representation

Table 2.3 Differences in the level of competencies in local governance among the Punong Barangays in the municipality of Hadji Panglima Tahil, Province of Sulu when they are grouped according to their demographic profile in terms of civil status

Sources of Variation		Sum of Squares	df	Mean Square	F	Sig.	Description
Delivery of Basic Services	Between Groups	2.079	3	.693	2.981	.035	Significant
	Within Groups	22.318	96	.232			
	Total	24.396	99				
Executive functions	Between Groups	4.418	3	1.473	4.976	.003	Significant
	Within Groups	28.410	96	.296			
	Total	32.828	99				
Legislative functions	Between Groups	4.546	3	1.515	6.138	.001	Significant
	Within Groups	23.699	96	.247			
	Total	28.245	99				

*Significant alpha .05

Table 2.3 shows the difference in the extent of ease of doing business at the Bureau of Internal Revenue-Jolo, as seen by taxpayers, when data is grouped based on the respondent's demographic profile and sector representation. As indicated in the table, all F-values and probability values for subcategories classified under the extent of ease of doing business at the Bureau of Internal Revenue-Jolo are significant at alpha 0.05. This means that they generally have different perceptions of the subcategories that fall under the category of ease of doing business at the Bureau of Internal Revenue-Jolo. As a result, those affiliated with government agencies, corporate, wage and salary earners, and self-employed and professional taxpayer-respondents perceive the ease of doing business at the Bureau of Internal Revenue-Jolo differently, with one group being a 'better perceiver' than the other.

Thus, it can be concluded that, in general, sector representation has a substantial impact on how taxpayers from various sectors in the Municipality of Jolo view the ease of doing business at the Bureau of Internal Revenue-Jolo.

2.3 In terms of Sector Representation

Table 2.3.1 Multiple comparison in the extent of ease of doing business at Bureau of Internal Revenue-Jolo by Sector Representation

Dependent Variables	(I) Grouping by Civil Status	(J) Grouping by Civil Status	Mean Difference (I-J)	Std. Error	Sig.
Extent of ease of doing business at BIR-Jolo	Corporations	Wages And Salary Earners	-.75657*	.20420	.002
		Self Employed and Professional	-.57778*	.20420	.029
		Gov Agency	-.76944*	.20698	.002

*Significant alpha .05

A Post Hoc Analysis using Tukey test was conducted to identify which among groups classified according to sector have different levels of mean in the extent of ease of doing business at Bureau of Internal Revenue-Jolo when data are grouped according to taxpayer-respondents' demographic profile in terms of sector representation.

Extent of ease of doing business at Bureau of Internal Revenue-Jolo: The mean difference between taxpayer-respondents working at corporations and those earning wages and salaries is (-0.75657), which is significant at the (0.05) level ($p = 0.002$). This indicates that corporate taxpayer-respondents have a lower mean score regarding the ease of doing business at the Bureau of Internal

Revenue-Jolo compared to wage and salary earner taxpayer-respondents; The mean difference between taxpayer-respondents working at corporations and those self-employed and professional is (-0.57778), which is significant at the (0.05) level ($p = 0.029$). This indicates that corporate taxpayer-respondents have a lower mean score regarding the ease of doing business at the Bureau of Internal Revenue-Jolo compared to self-employed and professional taxpayer-respondents; The mean difference between taxpayer-respondents working at corporations and affiliated with government agencies is (-0.76944), which is significant at the (0.05) level ($p = 0.002$). This indicates that corporate taxpayer-respondents have a lower mean score regarding the ease of doing business at the Bureau of Internal Revenue-Jolo compared to affiliated with government agencies taxpayer-respondents

Question 3. Is there a significant correlation among the sub-categories subsumed under the ease of doing business at Bureau of Internal Revenue-Jolo?

Table 3 Correlation among the sub-categories subsumed under the ease of doing business at Bureau of Internal Revenue-Jolo

Variables		Pearson r	Sig.	N	Description
Dependent	Independent				
Taxpayer Registrations	Tax Collections	.726*	.000	100	Very high
	Compliance or Enforcement of Tax Law	.786*	.000	100	Very high
Tax Collections	Compliance or Enforcement of Tax Law	.761*	.000	100	Very high

*Correlation Coefficient is significant at alpha .05

Correlation Coefficient Scales Adopted from Hopkins, Will (2002):0.0-0.1=Nearly Zero; 0.1-0.30=Low; .3-0.50=Moderate; .5-0.7-0=High; .7-0.9= Very High; 0.9-1=Nearly Perfect

Table 4 reveals a strong positive correlation between various sub-categories of ease of doing business at the Bureau of Internal Revenue-Jolo. The Pearson correlation coefficients show a strong positive relationship between taxpayer registrations and tax collections, and even stronger relationships between taxpayer registrations and compliance or enforcement of tax law. The correlational degree is also significant, with a Pearson r value of 0.761, indicating a strong positive correlation between tax collections and compliance or enforcement of tax law. The data indicates that there is a very strong positive relationship between the ease of doing business, in terms of taxpayer registrations, tax collections, and compliance with tax law, at the Bureau of Internal Revenue-Jolo. This could imply that improvements in one area may lead to improvements in the others. These correlations are statistically significant, which means that the likelihood of these results being due to chance is very low.

6. Conclusion

The study reveals that Jolo's taxpayers are diverse, with a mix of age, gender, and economic sectors. The majority are younger and middle-aged, indicating potential for economic growth. However, their views on tax collection and compliance are neutral, suggesting room for improvement. Age and sector affiliation influence perceptions of ease of doing business with the Bureau of Internal Revenue-Jolo. The study also suggests that the Bureau of Internal Revenue-Jolo's processes are interlinked, with each aspect potentially impacting the others. This highlights the need for a holistic approach to optimize the ease of doing business at the BIR-Jolo.

7. Recommendation

Based on the findings and conclusions, this study forwards the following recommendations:

- 1) Bureau of Internal Revenue (BIR) in Jolo may continue to refine its registration process while also focusing on enhancing the tax collection and compliance procedures. Emphasis may be placed on creating a more consistent and user-friendly experience, possibly through the integration of digital platforms that cater to the diverse demographic of Jolo.
- 2) Bureau of Internal Revenue (BIR) in Jolo may also consider implementing targeted training and support for different age groups and sectors, ensuring that each taxpayer is well-informed and capable of navigating the tax system efficiently.
- 3) Each economic sector may engage proactively with the BIR to communicate their unique needs and challenges. Collaboration can lead to the development of sector-specific guidelines and assistance programs that facilitate compliance and ease of doing business.
- 4) Each economic sector may also foster a culture of compliance and informed participation that can benefit from establishing internal educational initiatives to keep their members updated on tax laws and BIR processes.
- 5) Taxpayers in Jolo may take advantage of any educational resources provided by the BIR and to actively participate in feedback mechanisms to voice their experiences and suggestions.
- 6) Taxpayers in Jolo may seek to understand the interconnectivity of the BIR's processes and how their timely compliance can contribute to a more efficient and responsive tax system.

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