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TAX COMPLIANCE. TWO INSTITUTIONAL CONTEXTS: FLEXIBLE AND MANDATORY

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Abstract

The objective of this paper is to describe and explain citizens' tax compliance (TC). Equity theory was used to study the influence of taxpayer perception on a tax system - and its effect on TC. The hypotheses were tested in two contexts. One with tax forgiveness and exemptions and the other with mandatory taxation for all taxpayers. Data provided by 1,191 citizens in 2015 and 867 in 2023 were analyzed with statistical techniques and ordinal logistic regression models. The majority of respondents expressed indifference or agreement with the TC, not knowing the types of taxes at each level of government (local, state and federal) and expressed distrust in government with the use of taxes. Additionally, perceptions of distributive equity were important predictors with the TC. In the flexible context, women were more willing to comply with their tax obligations than their counterparts. In addition, citizens perceived that the government did not repay them with goods and services for the amount of their contributions. However, in the compulsory context, men were more willing to comply with taxes and citizens perceived a fair return for their contributions. In addition, there was better tax collection. In both contexts, education, age and income level were not statistically significant. The importance of this work lies in understanding the complex behavior of citizens with their tax obligations in different contexts.

Keywords:

Taxes, Taxpayers, Tax Collection, Tax Equity, Tax Exemptions