

Tax Culture and Tax Administration Culture as Factors Forming Fiscal Culture in Türkiye¹

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Article Info	ABSTRACT
Article History Received: 26/10/2024 Accepted: 31/12/2024 Published: 31/12/2024 Keywords: Tax, Tax Culture, Tax Administration Culture, Fiscal Culture, Social Perception JEL Codes: H20, H30, Z13, Z18	<p>Tax culture is the totality of the elements that shape individuals' and society's perceptions, attitudes and behaviors regarding taxes. Tax administration culture reflects the interaction between the tax administration and the taxpayer on issues related to tax administration on the perceptions, attitudes and behaviors of individuals and society about tax administration. As a factor that constitutes fiscal culture, tax culture and tax administration culture guide the implementation of fiscal policies by addressing the interaction of taxes with other fiscal instruments. In this study, a questionnaire was administered to 1.750 people across Türkiye in order to measure the perception of tax culture and tax administration culture and to determine the factors affecting this perception. According to the results, the perception of tax culture and tax administration culture is slightly above average and generally positive. When the frequency distributions of the items that constitute the tax culture and tax administration culture are analyzed, it is seen that there is a positive perception of tax culture and a negative perception of tax administration culture. The factors affecting tax culture and tax administration culture are analyzed in three categories: demographic, socio-cultural and socio-economic factors.</p>

Türkiye'de Mali Kültürü Oluşturan Faktörler Olarak Vergi Kültürü ve Vergi İdaresi Kültürü

Makale Bilgileri	ÖZ
Makale Geçmişi Geliş: 26/10/2024 Kabul: 31/12/2024 Yayın: 31/12/2024 Anahtar Kelimeler: Vergi, Vergi Kültürü, Vergi İdaresi Kültürü, Mali Kültür, Toplumsal Algı Jel Kodları: H20, H30, Z13, Z18	<p>Vergi kültürü, bireylerin ve toplumun vergiyle ilgili algı, tutum ve davranışlarını şekillendiren unsurların bütünüdür. Vergi idaresi kültürü, vergilerin vergi idaresiyle ilgili konularda vergi idaresiyle mükellef arasında gerçekleşen etkileşimin bireylerin ve toplumun vergi idaresiyle ilgili algı, tutum ve davranışlarına yansımadır. Mali kültürü oluşturan bir faktör olarak vergi kültürü ve vergi idaresi kültürü, vergilerin diğer mali araçlarla etkileşimini ele alarak uygulanacak maliye politikalarına yol gösterici niteliktedir. Bu araştırmada vergi kültürü ve vergi idaresi kültürü algısını ölçmek ve bu algıyı etkileyen unsurları belirlemek için 1.750 kişiye Türkiye genelinde anket uygulanmıştır. Araştırma sonuçlarına göre, vergi kültürü ve vergi idaresi kültürü algısı ortalamanın biraz üzerinde olup genellikle pozitifdir. Vergi kültürünü ve vergi idaresi kültürünü oluşturan maddelerin frekans dağılımları incelendiğinde ise vergi kültüründe pozitif, vergi idaresi kültüründe negatif bir algının hakim olduğu görülmektedir. Vergi kültürünü ve vergi idaresi kültürünü etkileyen unsurlar ise demografik, sosyo-kültürel ve sosyo-ekonomik unsurlar olmak üzere üç kategoride incelenmiştir.</p>

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INTRODUCTION

Fiscal culture can be defined as the society's perception, attitude and behavior patterns in the face of fiscal events and instruments (public expenditures and services, taxation, budgeting, debt, fiscal policy, etc.). Tax culture and tax administration culture are among the factors that measure the perceptions, attitudes and behaviors of individuals and society regarding taxes as fiscal instruments and constitute fiscal culture.

Tax culture is the whole of the elements that shape the perceptions, attitudes and behaviors of individuals and society regarding taxation. Since the interaction of the tax culture of each country with the beliefs, values, norms, language and symbols, in short, with the cultural components of that country shapes the perceptions, attitudes and behaviors of individuals in that country, it seems possible to form a tax culture specific to each country.

Tax administration culture reflects the interaction between the tax administration and the taxpayer regarding the perceptions, attitudes and behaviors of individuals and society towards the tax administration. In tax administration culture, it is expected that a tax administration culture specific to each country will emerge as in tax culture.

How taxes, which have the most significant share in the financing of public expenditures, are perceived by individuals and how this perception is reflected in the attitudes and behaviors of the society gain importance in the fiscal policies to be implemented by the state. In measuring this perception, tax culture and tax administration culture provide functionality.

Considering tax culture and tax administration culture as constitutive factors of fiscal culture will explain the interaction of taxes with other fiscal instruments and increase the sustainability and acceptability of fiscal policies.

The research aim to determine the factors affecting the perception of tax culture and tax administration culture as a factor that constitutes fiscal culture in Türkiye. The unique aspects of the research are that the research is conducted throughout Türkiye by using the survey method with a scale developed by us and the elements that make up the tax culture and tax administration culture are explained within the framework of fiscal culture. In this context, the relationship between tax culture and tax administration culture with fiscal culture is discussed and the factors affecting tax culture and tax administration culture in the literature are explained in a general framework. Then, the methodology and empirical findings of the study are evaluated.

1. TAX CULTURE AND ITS RELATIONSHIP WITH FISCAL CULTURE

A country-specific tax culture consists of practices historically embedded in the national culture, including the national tax system and all formal and informal institutions associated with its implementation and ongoing interactions” (Nerre, 2001: 289). The interaction of concepts such as taxation tradition, honesty, justice and a sense of duty with cultural values creates a tax culture specific to each country (Nerre, 2002: 35). Since each country's cultural values gain meaning with its own culture, a tax culture specific to each country has been formed (Canbay & Çetin, 2007: 58).

The tax culture of a country is shaped by the cultural components of that country's culture such as, values, beliefs and norms and reflected in the attitudes and behaviors of individuals. If being honest and acting by the law are set as social criteria in the culture adopted by a country, the behavior of individuals in that country to pay taxes voluntarily may increase. Because the values that constitute a component of culture will be reflected in the behavior of individuals living in that country and as a component of fiscal culture, it will ensure the formation of a tax culture unique to the country.

Tax culture should initially be formed in the individual. The concept of “cultural taxpayer,” which refers to the forming tax culture in individuals, emerges when individuals are ready to fulfill their tax obligations correctly and rationally and perceive this as their duty. Tax culture and taxpayer behavior in a society are composed of both subjective and objective elements (Korostelkina et al. 2020: 5).

Korostelkina et al. examined various models of tax behavior in four groups according to the characteristics of taxpayers. The law-abiding behavior model (neutral behavior model) is the least common model in modern societies. In this model, the taxpayer complies with the tax legislation when they pay the total amount of taxes without trying to reduce the tax burden. In the tax evasion model (aggressive behavior model), the taxpayer conceals their income through illegal means and tries to obtain tax advantages through illegal means. This model creates tax risks by causing financial losses and business reputation loss. In the risky tax behavior model, the economic impact of this model becomes neutral or even negative when the risks arise when taxpayers resort to legal and illegal tax optimization methods as a result of their risky behavior (high costs for legal disputes, etc.) are taken into account. The model of reasonable tax behavior envisages the use of tax legislation to reduce the tax burden by providing the possibility of tax optimization (Korostelkina et al. 2020: 6-7).

This process, starting from culture and covering tax behavior models, tax culture and fiscal culture, is illustrated in Figure 1 below.

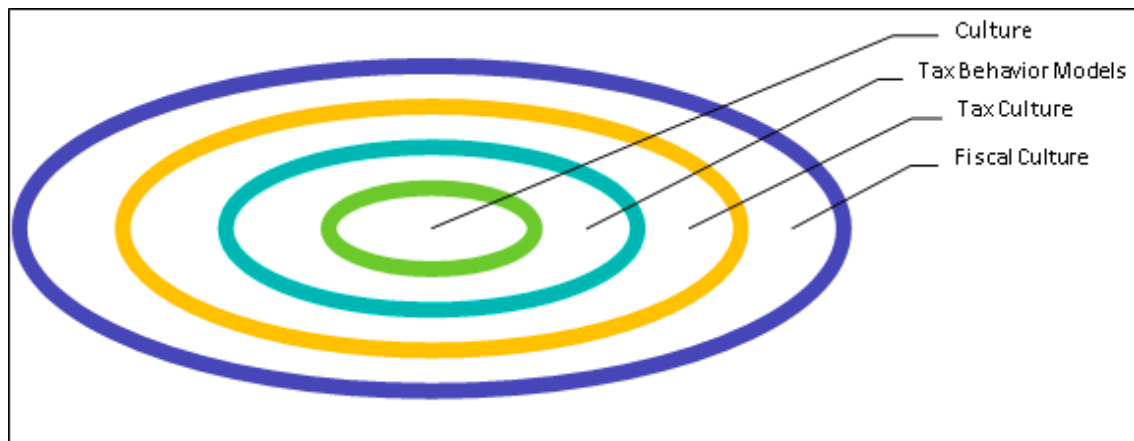


Figure 1. Relationship Between Culture, Tax Culture and Fiscal Culture

Source: Erdal, 2024: 40

Figure 1 shows the relationship between culture, tax culture and fiscal culture. In this relationship, culture, as the main element, determines the choice of tax behavior models that constitute the attitudes and behaviors of individuals and society towards tax. With the shaping of individuals and society's behaviors toward tax, they may comply with taxes by paying taxes in line with their wishes, or they may not want to pay taxes, prefer tax evasion, or refuse to pay taxes. The elements that shape the tax-related behaviors and attitudes of individuals and society constitute the tax culture. With the formation of tax culture, fiscal culture, which reflects society's perception, attitude and behavior patterns in the face of financial events and financial instruments, will be shaped. This process starts from culture to fiscal culture while culture is the intersection point of all processes, fiscal culture covers all processes.

2. TAX ADMINISTRATION CULTURE AND ITS RELATIONSHIP WITH FISCAL CULTURE

Tax administration culture can be defined as the reflection of the interaction between the tax administration and the taxpayers on the attitudes and behaviors of individuals and society regarding tax administration. Just as it has been emphasized that each country should have a unique tax culture in tax culture, each country should have a unique tax administration culture in tax administration culture. This is because the cultural components of each country are unique to its own culture and the reflection of cultural components on the interaction between the tax administration and the taxpayer may differ in each country. Therefore, culture will also differentiate the attitudes and behaviors of individuals and society toward tax administration in each country.

“Tax administration, in a broad sense, includes the state in a narrow sense and in a narrow sense, the structure, institutions, policies, tax administration employees and finance bureaucrats of the administrations authorized to collect taxes, which have been shaped in the historical process on taxation and carried to the present day” (Canbay & Çetin, 2007: 59). Tax administration culture is a fiscal culture component that depends on both the taxpayer and the tax administration. Taxpayers' behaviors affect

the actions of the tax administration. In contrast, the actions of the tax administration affect the attitudes and behaviors of taxpayers (Chuenjit, 2014: 18). In the tax administration culture, both the attitudes and behaviors of taxpayers and the actions of the tax administration will shape the fiscal culture.

The relationship between the tax administration and the taxpayer starts with the taxable event. In this relationship that begins with the taxable event, the tax administration should inform individuals about the purpose for which taxes are levied and what their obligations cover. This is because taxpayers who are informed about the rational purpose and duties of taxes are more likely to accept taxes and trust the administration.

On the other hand, taxpayers' obligations and tax-related administrative procedures should be easy and understandable (Demir, 2017: 131). Taxpayers need to be able to fulfill their obligations easily and on their own if the obligations related to the taxpayer and the administrative procedures related to the tax are easy and understandable enough. Taxpayers who can fulfill their obligations easily and alone can fulfill their obligations more willingly.

Tax laws, which are complex and technical subjects, should also be clear and understandable. Since tax laws are interpreted by the letter of the law by the principle of legality of taxes, the articles of the law should contain precise expressions in such a way that there is no room for interpretation. However, the articles that make up the tax laws are very long and do not contain precise expressions, making literal interpretation difficult. To prevent this situation, tax law drafts should be worked on more and the articles in the law should be short and understandable (Mutluer et al., 2013: 286). In addition, tax laws should be prepared by prioritizing the taxpayer with the support of tax experts (Doğan, 2020: 136).

Another important issue related to tax laws, which concerns the tax administration aspect of taxation, is the frequent amendment of tax laws. Frequent amendments of tax laws cause deterioration of legal stability and contradict the principle of certainty of taxes (Mutluer et al., 2013: 284).

As a result of frequent amendments to tax laws, it becomes difficult for both the taxpayer and the tax administration to adapt to the new regulations. Therefore, the lack of clarity and comprehensibility of tax laws and the frequent changes in tax laws damage taxpayers' trust in the tax administration.

3. ELEMENTS INFLUENCING TAX CULTURE AND TAX ADMINISTRATION CULTURE IN THE LITERATURE

The literature covers the factors affecting tax culture and tax administration culture as factors that constitute fiscal culture. To limit the scope in line with the studies in the literature, the factors affecting tax culture are discussed within the scope of tax morality, tax awareness and tax burden, while the factors affecting tax administration culture are addressed within the scope of tax amnesty, tax audit and penalties, tax rates, trust in the government, authorities and the power of the authorities.

The first factor affecting tax culture is tax morality. Tax morality, defined as the internal compliance of taxpayers with tax-related obligations and the fulfillment of these obligations by taxpayers within the framework stipulated by the laws, is the most important factor affecting the success of the tax system. Because the success of the tax system depends on the increase in the number of taxpayers with high tax morality (Tosuner & Demir, 2007: 12).

Therefore, with the increase in the number of taxpayers with high tax morality in a society, the establishment of tax morality in that society increases taxpayers' tax compliance and positively affects tax culture. From the other point of view, as the number of taxpayers with low tax morality increases, it negatively affects tax culture by increasing illegal attempts against tax in that society.

Research in the literature on the effect of tax morality on tax culture suggests that higher tax morality leads to greater tax compliance, less tax evasion or less informal economy. These studies include Alm & Torgler (2006); Torgler et al. (2008); Torgler & Schneider (2009); Cumming et al. (2009); Ramona- Anca & Larissa- Margareta (2013); Brink & Porcano (2016); Kemme et al. (2020); Stetsenko & Nishcheretov (2021).

One of the factors affecting tax culture is tax awareness. Tax awareness refers to the level of awareness of taxpayers about taxes (Demir & Cığerci, 2016: 127). Taxpayers' tax awareness increases the effectiveness of taxes in financing public expenditures (Noyan & Samancı, 2022:152). Most of the studies on tax awareness are aimed at measuring students' tax awareness through survey method (Sağbaş & Başoğlu (2005), Ömürbek et al. (2007), Sağlam (2013), Hastuti (2014), Yeşilyurt (2015), Teyyare & Kumbaşlı (2016), Çiçek & Bitlisli (2017), Gergerlioğlu & Aytaç (2021), Kadıoğlu Özdemir (2021) Abbas et al. (2021). The common point of the findings obtained in most of the studies above conducted to measure the tax awareness levels of students in the literature is that education contributes to the positive development of individuals' tax awareness. The tax awareness levels of students who have received tax-related education or studied finance at university have developed positively. It can be stated that individuals who have a positive awareness of taxes will show more voluntary compliance with taxes, thus contributing to the development of the tax culture of society.

Another factor affecting tax culture is the tax burden. The objective tax burden, which expresses the decrease in the taxpayers' income due to the tax as a numerical value and the psychological pressure felt by the taxpayer due to the tax paid by the taxpayer, directs the psychology, attitudes and behaviors of the taxpayers towards tax depending on the way the taxpayer perceives the tax burden (Aktan & Çoban, 2012: 204). The effect of the tax burden on tax culture emerges in determining taxpayers' attitudes towards tax (Gencel & Kuru, 2012: 46). Tax culture is more important in terms of the subjective tax burden. While the tax burden may be perceived as lower in the cultures of societies that generally have a positive attitude towards taxes, in the cultures of societies that have made a habit of having a negative attitude towards taxes, even an insignificant increase in the tax burden may result in serious reactions (Demir, 2013: 108).

In the literature, especially when the studies conducted to measure the subjective tax burden are examined, taxpayers find the tax burden high. Therefore, taxpayers who feel the tax burden intensely may have negative behaviors and attitudes toward tax. This situation negatively affects tax culture. Among the studies conducted in this direction, Torgler et al. (2008) studied the causes and consequences of tax morality in the USA and Türkiye. They found that the perception of a higher tax burden eliminates the intrinsic motivation to pay taxes. Demir & Küçükilhan (2013) surveyed 1597 taxpayers in Türkiye to measure taxpayers' perceptions of informality. They found that the higher the tax pressure felt by taxpayers due to the taxes they pay, the higher the perception of the informal economy. Karaca et al. (2020) applied a survey to 569 income taxpayers in Sivas province and 60.4% of the taxpayers who participated in the survey attributed their inability to comply with the tax to the high tax burden.

One of the factors affecting the tax administration culture is tax amnesties. One-off tax amnesties reduce the tax administration's workload by providing additional revenue sources to the state and reconciliation between the state and the taxpayer. Short-term tax amnesties positively impact the tax administration culture by increasing the voluntary tax compliance of taxpayers as they create the perception that they are necessary and beneficial. On the other hand, the continuous application of tax amnesties causes taxpayers not to fulfill their tax-related obligations as it creates the expectation that a new amnesty will be issued. In this case, it has a negative effect on the tax administration culture by reducing the voluntary compliance of taxpayers who fulfill their tax responsibilities.

Among the studies in the literature, Torgler et al. (2003), Nurkhin & Muhsin (2018), Atçeken et al. (2018), Koç (2019), Ardiansyah et al. (2021) stated that tax amnesties can increase tax compliance. İpek et al. (2012), Demir et al. (2016), Tekin & Gürçam (2017), Aydın & Akbelen (2020), Tabakan & Avcı (2021) stated that tax amnesties reduce the willingness to pay taxes, negatively affect the tax compliance of honest taxpayers and lead to a decrease in voluntary tax compliance.

One of the factors affecting the culture of tax administration is tax audits and tax penalties. Taxpayers consider the possibility of being audited at any time with the tax administration's regular tax audits. Therefore, the taxpayer positively impacts the tax administration culture by preferring to comply with the tax instead of engaging in acts that will cause tax loss with the provision of effective tax audits and the pressure exerted by the tax administration on the taxpayer. With the realization of the effectiveness of tax penalties, expressed as the state's sanctions for the acts of taxpayers that constitute tax crimes and misdemeanors, tax penalties to be imposed on taxpayers positively affect the culture of

tax administration by ensuring that taxpayers make correct declarations. In cases where the effectiveness of tax audits and penalties is not assured, taxpayers who are not anxious about being caught and do not face deterrent tax penalties tend to engage in tax loss and evasion instead of tax compliance, which negatively affects the culture of tax administration.

The effect of tax audits and tax penalties on the tax administration culture is mainly focused on the fact that regular tax audits or tax penalties imposed by the tax administration increase taxpayers' tax compliance and reduce tax losses and evasion. In the literature, Park & Hyun (2003), Çelikkaya & Gürbüz (2006), Çiçek & Herek (2012), Ayyıldız (2014), Sağlam & Aytaç (2015), Dumlupınar & Yardımcıoğlu (2015), Organ & Çavdar (2017) are among the studies in this direction. Therefore, according to the studies, tax audits and tax penalties positively affect the culture of tax administration.

There are also studies in the literature that tax audits and tax penalties have a negative impact on taxpayer compliance and thus on the culture of tax administration, that they have no effect and that they reduce tax compliance after a certain level of tax audits and ineffective tax audits. Among these studies, Gangla et al. (2014), according to the findings of their experiment in Austria, concluded that audits conducted by tax authorities have no positive effect on tax compliance and that audits lead to delayed tax payments. According to Mendoza et al. (2017), while taxpayers' tax compliance increased up to a certain level of audit, taxpayers' tax compliance decreased at a high level of tax audit where this level was exceeded. In the survey conducted by Karaca et al. (2020) on 569 taxpayers in Sivas province, 58.9% of the taxpayers who participated in the survey stated that “increased audits do not lead to a willingness to pay more taxes.” In the study conducted by Kasper & Alm (2022), effective audits increase taxpayers' tax compliance after the audit, while ineffective audits decrease taxpayers' tax compliance after the audit.

Another factor affecting the culture of tax administration is tax rates. An increase in tax rates has a negative effect on the tax administration culture by affecting taxpayers' attitudes towards tax. On the other hand, low tax rates positively affect the tax administration culture by enabling taxpayers to gain a more positive perspective toward tax (Gencel & Kuru, 2012: 50).

In foreign literature, the effect of the tax rate on the tax administration culture consists mainly of studies on taxpayers' tax compliance. However, there is no consensus on the direction in which the tax rate will affect the tax compliance of taxpayers and thus how it will affect the tax administration culture.

There are more studies in the literature that taxpayers' tax compliance decreases as the tax rate increases (Clotfelter, 1983; Beck et al. 1991; Alm et al. 1992; Lang et al. 1997; Pommerehne & Weck-Hannemann, 1996). However, few studies in the literature show that taxpayer tax compliance increases as the tax rate increases (Feinstein, 1991; Alm et al., 1995).

There are also studies suggesting that the effect of tax rates on taxpayers' tax compliance is uncertain or does not have a significant effect. Among the studies conducted in this direction, Slemrod (1985) argues that a higher tax rate encourages tax evasion, but the relationship between tax rates and tax evasion is uncertain. Freire-Serén & Panadés (2013) conclude that a higher tax rate promotes tax evasion in the literature, but there is no clear answer as to whether a higher tax rate encourages or hinders taxpayers' tax compliance. Jayawardane & Low (2017), in a survey of 388 taxpayers in Sri Lanka, found that tax rates do not significantly affect taxpayers' tax compliance.

In the studies conducted in our country, it is generally stated that tax rates are high, high tax rates affect the attitudes of taxpayers and cause negative behaviors such as tax evasion and tax avoidance in taxpayers, thus negatively impacting the culture of tax administration (Çiçek et al. 2008; Çiçek & Herek 2012; Demir 2013; Ayyıldız 2014; Cansız 2015; Karaca et al. 2020; Tabakan & Avcı 2022).

Another factor affecting the culture of tax administration is the trust in the state, the authorities and the power of the authorities. When the state takes action to ensure taxpayers' trust, taxpayers' trust in the state increases and taxpayers fulfill their tax obligations more willingly (Torgler & Schneider, 2005: 238). Trust in authorities refers to taxpayers' perception that tax authorities act benevolently and work for the public good. The authorities' power is the taxpayers' perception that tax authorities detect tax evasion and impose sanctions (Kirchler et al. 2008: 212).

Studies in the literature show that taxpayers' tax compliance and tax morality increase and they feel their tax burden is lower under conditions where trust in the state increases as an important factor affecting the tax administration culture. It has been found that as the trust in the authorities and the perceived power of the authorities increase, taxpayers' tax compliance increases and tax evasion decreases. In the studies literature, it is seen that taxpayers' tax compliance and tax morality increase and they feel their tax burden lower in conditions where trust in the state increases as an important factor affecting the tax administration culture Torgler (2003); Torgler (2004); Yamamura (2014); Batrancea et al. (2019). It has been found that as the trust in authorities and the perceived power of authorities increase, taxpayers' tax compliance increases and tax evasion decreases Kirchlner et al. (2008); Kogler et al. (2013); Kastlunger et al. (2013).

4. METHODOLOGICAL APPROACH AND EMPIRICAL FINDINGS

The survey method was applied to determine the factors affecting tax culture and tax administration culture that constitute fiscal culture in Türkiye. In this framework, 1.750 people were surveyed in seven geographical regions. The research population consists of people aged 18-65 in Türkiye. Since the survey was applied in 2022, the population between 18 and 65, calculated by TUBITAK as 53.697.513 in 2021, constitutes the research population. Although 1.067 people were sufficient for the research sample, the sample size was 1.750. Ethics committee approval dated 11.03.2022 and numbered 86039 was obtained for the research.

Table 1. Demographic Findings

Age Groups	Frequency	Percentage
18-35 age between	859	% 49.0
36-50 age between	652	% 37.3
51 and above	239	% 13.7
Gender	Frequency	Percentage
Woman	820	% 46.9
Male	930	% 53.1
Marital Status	Frequency	Percentage
Married	970	% 55.4
Single	780	% 44.6
Education Level	Frequency	Percentage
Literate	19	% 1.1
Primary School	128	% 8.4
Middle School	149	% 8.5
High School	388	% 22.2
Associate degree	186	% 10.6
Bachelor's degree	692	% 39.5
Postgraduate degree	188	% 10.7
Geographical Region of Residence	Frequency	Percentage
Mediterranean	273	% 15.6
Aegean	341	% 19.5
Marmara	424	% 24.2
Central Anatolia	314	% 17.9
Eastern Anatolia	116	% 6.6
Southeast Anatolia	154	% 8.8
Black Sea	128	% 7.3
Occupational Status	Frequency	Percentage
Student	363	% 20.7

Officer	375	% 21.4
Worker	388	% 22.2
Tradesmen	143	% 8.2
Self-Employed	124	% 7.1
Retired	135	% 7.7
Farmer	26	% 1.5
Housewife	164	% 9.4
Unemployed	32	% 1.8
Monthly Income	Frequency	Percentage
Less than the Minimum Wage	477	% 27.3
As Much As The Minimum Wage	240	% 13.7
5.500-10.000 TL	510	% 29.1
10.001-20.000 TL	424	% 24.2
More than 20.001 TL	99	% 5.7

Demographic findings regarding the respondents are presented in Table 1. In the demographic findings section, age, gender, marital status, education level, geographical region, occupation and income are divided into groups.

OLS regression analysis was performed to determine the factors affecting tax culture and tax administration culture among the factors that constitute the fiscal culture in Türkiye. As a result of the factor analysis for the dependent variable to be used in the regression analysis, nine statements in the scale were combined because they measure tax culture and tax administration culture. These statements and their frequency distributions are as follows:

- *“I fulfill my tax duties completely.”* (Mean: 3.94) 78.12% of the respondents fulfill their tax obligations completely. While 9.89% of the participants do not fulfill their tax obligations completely, 21.89% partially fulfill and partially do not fulfill their tax obligations.
- *“Paying taxes is a kind of civic duty.”* (Mean: 3.86) 70.51% of the individuals in the study argue that paying taxes is a civic duty. While 11.20% of the participants stated that paying taxes is not a civic duty, 29.49% indicated that it is partly a civic duty and partly not.
- *“Being known as a tax evader in our country leads to loss of reputation.”* (Mean: 3.77) 68.51% of the participants in the study stated that tax evasion in our country is a loss of reputation. While 18.34% of the participants stated that tax evasion is not a loss of reputation, 31.49% stated that it is partially a loss of reputation and partially not.
- *“I pay my tax debt voluntarily.”* (Mean: 3.73) 67.71% of the individuals in the study pay their tax debt voluntarily. While 13.43% of the participants pay their tax debts voluntarily, 22.43% pay partially voluntarily and partially involuntarily.
- *“The tax burden is distributed fairly in our country.”* (Mean: 2.26) According to 17.43% of the respondents, the tax burden is distributed fairly. While 59.94% of the participants in the study stated that the tax burden is not distributed fairly, 22.63% stated that the tax burden is distributed partially fairly and partially unfairly.
- *“Tax penalties imposed in our country are sufficient.”* (Mean: 2.56) 22.92% of the participants in the research find tax penalties sufficient. While 49.09% of the participants found tax penalties sufficient, 28% found tax penalties partially sufficient and partially insufficient.
- *“I find the tax audits in our country adequate.”* (Mean: 2.37) 19.77% of the participants in the study consider the tax audits in our country adequate. While 58% of the participants stated that tax audits are insufficient, 22.23% stated that tax audits are partially adequate and partially inadequate.
- *“I am satisfied with the services provided by the tax administration.”* (Mean: 2.79) 25.14% of the individuals in the study are satisfied with the services provided by the tax administration.

While 35.26% of the participants stated that they were not satisfied with the services provided by the tax administration, 39.60% stated that they were partially satisfied and partially dissatisfied.

- “I am happy when I pay my taxes in full.” (Mean: 3.53) 60.35% of the participants in the study are happy when they pay their taxes. While 17.66% of the participants are unhappy when paying their taxes, 39.66% are partially happy and partially not happy.

As a result of combining the nine statements above, the dependent variable in the regression analysis was named “perception of tax culture and tax administration culture.” The mean of the dependent variable “perception of tax culture and tax administration culture” is 3.20. The Cronbach's Alpha coefficient measures the internal consistency of the nine items that make up the perception of tax culture and tax administration culture is expressed as the dependent variable at 0.75.

The analysis used five demographic factors, four socio-cultural factors and twelve socio-economic factors as independent variables. A regression model was established to determine the factors affecting tax culture and the perception of tax administration culture. The first regression model used five demographic factors, four socio-cultural factors and ten socio-economic factors. In each subsequent model, one more socio-economic factor was added. R², which expresses the ratio of independent variables explaining the dependent variable, was determined as 41.2% in the first model, 41.7% in the second model and 42.2% in the third model. R² increased as each variable was added. Therefore, 42.2% of the tax culture and tax administration culture was explained by the 21 elements added to the model. The results of the analysis are presented in Table 2 below.

Table 2. Factors Affecting Tax Culture and Tax Administration Culture

Demographic Elements	Model 1		Model 2		Model 3	
	Coefficient	t statistic	Coefficient	t statistic	Coefficient	t statistic
Middle age and above	0.107***	2.80	0.111***	2.93	0.113***	2.99
Income level	-0.0147	-1.35	-0.0126	-1.17	-0.0128	-1.19
Woman	0.0892***	3.44	0.0861***	3.32	0.0874***	3.39
Married	0.0509*	1.71	0.0477	1.61	0.0453	1.53
Worker	-0.107***	-3.30	-0.109***	-3.40	-0.108***	-3.38
Socio-Cultural Elements						
Literate	-0.228***	-2.73	-0.239***	-2.98	-0.241***	-3.01
Tradition	-0.0596***	-3.21	-0.0579***	-3.13	-0.0564***	-3.07
Religious Belief	-0.0310**	-1.96	-0.0286*	-1.81	-0.0265*	-1.69
Ethnic Identity	0.00966	0.82	0.0124	1.05	0.0116	1.00
Socio-Economic Elements						
Public Expenditure Awareness	0.0603***	4.78	0.0578***	4.59	0.0601***	4.81
Fiscal Link Awareness	0.0609***	3.62	0.0639***	3.81	0.0604***	3.61
Public Expenditure Audit	0.0754***	4.82	0.0681***	4.32	0.0667***	4.27
Fair Distribution of Public Services	0.108***	6.01	0.101***	5.58	0.0990***	5.51
State Budget Awareness	0.0573***	3.92	0.0567***	3.89	0.0561***	3.85
Perception of Fiscal Transparency	0.0682***	4.57	0.0639***	4.30	0.0632***	4.28
Reason for Government Debt	0.0516***	4.23	0.0506***	4.15	0.0456***	3.74
Fiscal Policy Awareness	0.0830***	4.78	0.0764***	4.40	0.0735***	4.25
Adequacy of Fiscal Policy Measures	0.0640***	3.75	0.0502***	2.90	0.0467***	2.69
Fairness in Income Distribution	0.0310**	2.44	0.0294**	2.31	0.0257**	2.02

Alignment of Fiscal Policies with Public Preference		0.0257**	3.41	0.0534***	3.16
Tax Reduction Policies				0.0402***	3.40
Prob.	0.0000	0.0000		0.0000	
Observations	1.750	1.750		1.750	
R-squared	0.412	0.417		0.422	

Dependent Variable: Perception of Tax Culture and Tax Administration Culture

Levels of Significance: *** p<0.01, ** p<0.05, * p<0.1

Reference Group: Young age, middle age, man, single, literate, primary school, middle school, high school, bachelor's degree, associate degree, postgraduate degree, officer, student, tradesman, self-employed, farmer, retired, housewife, unemployed.

According to the regression analysis findings in Table 2, the factors affecting the perception of tax culture and tax administration culture as factors constituting fiscal culture are analyzed in three different categories. The first category analyzed demographic factors affecting the perception of tax culture and tax administration culture. In this context, statistically significant differences were found between age, gender, marital status and occupational group as demographic factors and the perception of tax culture and tax administration culture. There was no significant difference between income level and perception of tax culture and tax administration culture. According to the results of the analysis, middle-aged individuals' perception of tax culture and tax administration culture, defined as the age group of 51 and above, is more positive than the perception of young and middle-aged individuals at a 1% significance level. When the perception of tax culture and tax administration culture is analyzed according to gender, the perception of tax culture and tax administration culture of women is more positive than that of men at a 1% significance level. Only in the first model at the 10% significance level are married individuals' perceptions of tax culture and tax administration culture more positive than single individuals. Individuals in the laborer occupational group have a more negative perception of tax culture and tax administration culture than individuals in other occupational groups.

The second category analyzed socio-cultural factors affecting the perception of tax culture and tax administration culture. Among the socio-cultural factors, the perception of tax culture and tax administration culture differed significantly with education, tradition and religious belief, while there was no significant difference in ethnic identity.

According to the analysis results, the perception of tax culture and tax administration culture of the participants who only know how to read and write and have not attended any school is negative at a 1% significance level compared to the participants at other education levels. It can be stated that the perception of tax culture and tax administration culture will be more positive with increasing education levels. The perception of tax culture and tax administration culture of individuals who care about traditions is negative at a 1% significance level.

Religion is an element that directs the lives of individuals and societies (Uysal, 2022: 82). The perception of tax culture and tax administration culture of individuals whose religious beliefs have an important place in their lives is negative at a 5% significance level in the first model and 10% significance level in the second and third models.

The third category analyzes socio-economic factors affecting tax culture and tax administration culture. Regarding public expenditures, the perception of tax culture and tax administration culture of individuals who know the types of public expenditures, who have a well-established awareness of the relationship between the taxes they pay and the public expenditures realized, in other words, the fiscal linkage, who see adequate control in public expenditures and who believe that public services are provided fairly, are positive at 1% significance level.

Regarding the government budget, the perception of tax culture and tax administration culture of individuals who are aware of what the g budget is and who perceive that the public is adequately informed both in the acquisition and use of public resources, in other words, who perceive fiscal transparency, is positive at 1% significance level.

Regarding government debt, the perception of tax culture and tax administration culture of individuals who accept that the government resorts to borrowing only for extraordinary reasons and to finance significant investments is positive at a 1% significance level.

Regarding fiscal policy, the perception of tax culture and tax administration culture of individuals who have fiscal policy awareness, who consider the fiscal policy measures implemented in our country adequately and adopt the implemented fiscal policies, who think that fiscal policies are effective in ensuring fairness in income distribution and who consider tax cuts implemented within the framework of fiscal policy necessary are positive at 1% significance level.

CONCLUSION

As one of the components of fiscal culture, tax culture is the whole of the elements that shape the tax-related behaviors and attitudes of individuals and society. The culture of each country and society shapes tax culture. Therefore, each country should correctly identify and adopt its own cultural values, norms, beliefs, in short, its cultural components and characteristics and a tax culture should be formed per this framework. In addition to taking culture into account in the formation of tax culture, it should be taken into account that each country's economy, fiscal policies, tax system, political structure, education system, legal infrastructure, etc., will be different from each other and these characteristics will also affect tax-related behaviors and attitudes. Forming a tax culture appropriate to each country's cultural, economic, social, political and legal structure will accelerate the development of the country's fiscal culture.

Tax administration culture is a component of fiscal culture that gains meaning with the cultural components of each country and shapes the attitudes and behaviors of individuals and society towards tax administration due to the interaction between tax administration and taxpayers. In this interaction, the tax administration should be in a structure that protects taxpayer rights, observes the principles of the rule of law, ensures tax justice, attaches importance to transparency and transparency, prepares tax legislation by the legal technique, ensures efficiency in tax audits and tax penalties and does not resort to tax amnesties too often.

Taxpayers should also be aware of their tax obligations, fulfill them on time and in full and have tax awareness. It should not be expected that all of the qualities mentioned by both parties should be present in the tax administration culture. However, among the mentioned qualities, the actions of the tax administration should not damage the trust of individuals and taxpayers' behaviors should not be contrary to the tax legislation. Because these qualities constitute the essential elements of tax administration culture.

When the frequency distributions of the scale items that constitute the perception of tax culture and tax administration culture are examined; the majority of the participants in the research fulfill their tax duties completely and have tax happiness because they fulfill these duties, see tax payment as a citizenship duty, have tax morality and show voluntary tax compliance. On the other hand, they stated that the tax burden is not distributed fairly in our country, tax penalties and tax audits are not sufficient and they are partially satisfied with the services the tax administration provides.

The perception of tax culture and tax administration culture is slightly above average and generally positive. However, it can be stated that the perception of tax administration culture is negative compared to the perception of tax culture. Considering that tax administration actions affect individuals' trust in the state, measures should be taken to increase individuals' trust in the state in this regard. In this context, the measures to be taken should ensure a more fair and balanced distribution of the tax burden, make tax penalties and tax audits more functional and increase the satisfaction of individuals with the services provided by the tax administration.

According to the study's empirical results, four demographic factors affect the perception of tax culture and tax administration culture. According to the findings, middle-aged individuals have a positive perception of tax culture and tax administration culture compared to young and middle-aged individuals, women have a positive perception compared to men and married individuals have a positive perception compared to single individuals. Individuals in the laborer occupational group have a negative

perception of tax culture and tax administration culture compared to individuals in other occupational groups.

Three socio-cultural factors affect the perception of tax culture and tax administration culture. The first one is education level. It has been found that the perception of tax culture and tax administration culture of people who only know how to read and write and have not attended any school is negative. The other is that people committed to their traditions and religious beliefs have a negative perception of tax culture and tax administration culture compared to others.

Twelve socio-economic factors affect the perception of tax culture and tax administration culture. Individuals who have public expenditure awareness, fiscal connectivity awareness, the perception that public expenditures are adequately audited and that public services are provided relatively have a more positive perception of tax culture and tax administration culture.

Individuals with state budget awareness and fiscal transparency perception have a more positive perception of tax and administration culture than others. It is seen that the perception of tax culture and tax administration culture is more positive for those who argue that the state should not resort to borrowing except for extraordinary processes.

The perception of tax culture and tax administration culture is more positive for individuals who are aware of fiscal policy, think that the fiscal policy measures implemented are sufficient and adopt the implemented fiscal policies, believe that fiscal policies are effective in ensuring fairness in income distribution and consider tax cuts implemented within the framework of fiscal policy as necessary.

Explaining the factors affecting the perception of tax culture and tax administration culture, which are among the factors that constitute fiscal culture, with public expenditures, government budget, government debt and fiscal policy, which are among the instruments of fiscal policy, constitute the unique aspect of the studies on tax culture in the literature. Considering the factors affecting tax culture and tax administration culture as factors that constitute fiscal culture will increase the sustainability and acceptability of fiscal policies implemented by the government.

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