

Barriers to Tax Culture in Iran's Sports and Practical Solutions for Improvement

Michael S. Kent

Master of Sport Management at Razi University of Kermanshah

Abstract

Tax culture means attitudes, approaches, social values, current regulations and level of people's knowledge about tax. Excessive commercialization of sports and its popularity along with lack of a concise and integrated tax system have made the issue of tax a complicated matter. There are some evidence about tax evading in sport by athletes and clubs in the country. Considering the role of tax as one of the main resources of governments in economic stability and not relying too much to national resources, especially in developed countries, this research executed to indentify barriers and solutions of promoting tax culture in sport in Iran. The statistical population of the study consisted of all club managers as well as all sports managers including heads and deputies of all departments of sports and youth that could be collaborated with them for researchers. Six obstacles and seven strategies were selected as the main variables and used as the main questions of the questionnaire in the framework of Likert scale of 5 values. The face and content validity of the pre-distribution questionnaire was confirmed by university professors. According to the research results, the methods for allocating all or part of the tax paid to the sports sector, training and raising tax knowledge, culture for improving tax insights, and employing incentive and punitive measures to increase the taxpayer's liability as strategies Promotion of tax culture in the country's sport was identified.

Key words: solutions, tax culture, barriers, sport.

Introduction:

Professions and sports related activities are dramatically moving and fluid, and this creates challenges for taxing internationally and internally. People involved in sports may receive a large amount of money in a club or country for a short time. For example, Tiger Woods in 2009 was a billion dollars He earned revenue and Michael Schumacher's \$ 700 million revenue this year. The income of athletes in today's world comes from a variety of sources, such as advertising, certification, awards, sponsorship, etc. It is difficult to determine and identify them. They often have the freedom to settle in which country, city or club. An international athlete in a short period of time promotes and sells a particular product in different countries and earns a lot of money through this. New technologies also add to the complexity of determining the income sources of athletes. For example, it's about an athlete who tries to approve a product on the Internet and May The advertisements are seen in many countries of the world, and it is very difficult to pinpoint the exact income. Despite the lack of a separate international tax system for the sport in the world today, the importance of tax debate in sports is more and more evident.

Tax is part of the individual's income or assets that is collected in order to pay the public expenditures and implement the financial policies in order to preserve the economic, social and political interests of the country. In most countries, taxes constitute the most important source of government revenue. Tax revenue is one of the most important sources of government revenue in many countries. Gathering such income can help to maintain economic stability and less reliance on the resources of the country. In today's global economy, there is a growing need for social services and social programs, and it is evident that taxes can provide the bulk of these services and social programs and improve their quality. Help. Tax culture refers to the attitudes and opinions of the peoples of every society in relation to the payment of taxes (Saqeb-Fard, 2007). In developed countries, non-payment of taxes is considered a crime and in addition to defamation and distortion The social and professional credentials of individuals carry heavy fines and imprisonment. Tax evasion means any legal or illegal attempt to evade tax or to pay less. Tax evasion can be interpreted as abusive and imposing costs on other citizens. The tax evasion is used in conjunction with the actions taken to hide income or ignore the tax debt, which means that the taxpayer (taxpayer) is less than the amount legally obliged to pay. Tax evasion The two main forms are: 1) the taxpayer, with the formal observance of the laws, strives to use legal gaps and taxes, and taxes less; and 2) taxpayers by violating laws and regulations such as formal contracts Fraud, false company registration, incorrect addressing, and ... out of the payroll tax. With the exception of those who earn money illegally and underground, many others refuse to pay taxes by hiding their income and applying some tricks. Sometimes the taxpayer, without departing from the law, is trying to pay less tax by using existing legal materials and the tax cuts, but tax evasion means that the tax The donor is attempting to abandon the tax burden by fraud and illegal measures such as formal contracts, company formation, liquidation and re-registration of the company, formal address, etc Tax compliance is defined as the exact reporting of income and the expression of costs in accordance with tax laws. Hence, the failure to accept and respond to individuals, companies, or organizations for the accurate reporting of these cases is called non-compliance (Slumdard, 2004, 877). Some studies have shown that the tax-deductible behavior of taxpayers is influenced by their attitudes and perceptions (Kasya & Carens, 2001; 135; Yasgat, 2009). In other words, factors such as the complexity of tax regulations, equity in the structure of the tax organization and its rate, tax avoidance penalties, equity in tax regulations, and the psychological costs of taxes in payment or escape are effective. According to the definition of avoidance of tax and tax evasion, Colletflorter (1983) stated that it was difficult to identify the boundary between the

two concepts (Colletfloor, 1983, p. 365). Figure 1 shows the tax deductibility and tax avoidance actions and practices.

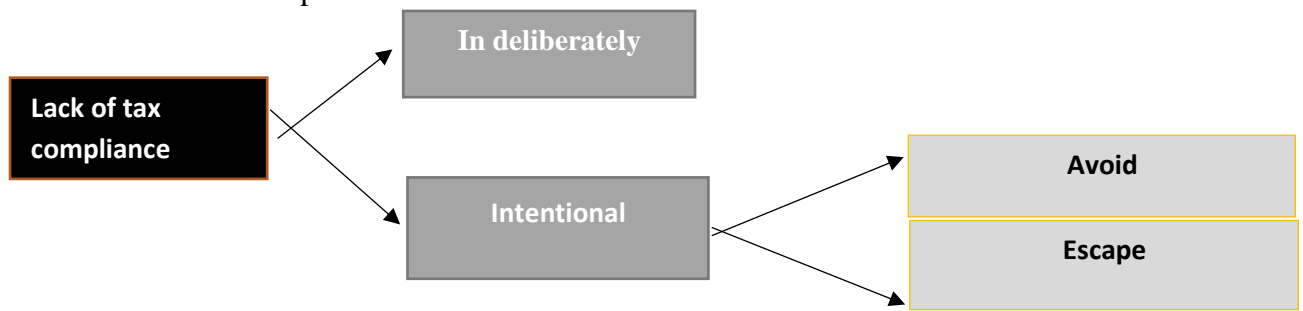


Figure 1. Different forms of non-compliance

Keichler and Lev (2007 and 2006) considered the subject of tax compliance and tax evasion as an interdisciplinary subject, which requires careful investigation with a comprehensive view to know all the factors affecting it (Kitchler, 2007; Lew, 2006). Tax evasion is a gambler who ends up paying taxes or, if recognized, punitive and legal incidents (Turgler, 2003). The desire to tax evasion relates to various motivations. Identifying tax evasion behavior by governments is important for governments and can help them in correct policies and prevent tax evasion and tax revenue. Also, identifying the factors influencing tax evasion by taxpayers helps to prevent this harmful process. Many tax evasion investigations have been carried out by taxpayers, most of them outside the scope of sport, and unfortunately, so far, no internal investigation has been conducted. .

Some common factors investigated include tax rates, tax burden, income level, source of income, tax audit, tax fines, public expenditure, public services, tax thinking, tax ethics, age, sex, marital status, education, tax system , Tax administration, bureaucracy and democracy. Richardson (2012) spent time studying tax evasion in 38 countries during the years 1999 and 2010. They found that the average tax evasion rate in those countries was 2.8% in 2010, the highest tax evasion rate for Mexico (6.8%) followed by Turkey (6.7%) Romania (6%) and Bulgaria (5.7%) Percent). The United States also had the lowest tax evasion rate (0.5%) (Richardson, 2012, 681). The tax thinking, tax ethics, citizenship duty and the citizenship law are effective on the amount of tax evasion. For example, Feld, Turgler and Dang (2008) and Keichler (1997) state that there is a positive relationship between tax thinking and tax morality with tax obli- gations (Feld, Turgler, and Dang, 2008; Kychler 1997, 430) . Delano (2009) reported that tax ethics depend on the internal attitudes of tax bearers on integrity and social stickers. Social labels are in fact a kind of admire that the higher the level, the lower the likelihood of tax evasion (Delano, 2009, 994)

Dollack et al. (2012) looked at heart rate signals and correlations between feelings of guilt and tax compliance, and finally, they found a positive relationship between guilt and tax compliance (Dollack et al., 2012). Bayrecke Lee, Saros and Sagbas (2004) showed that when the tax evasion behavior by.

Others feel that the shame and shame associated with it will reduce the amount of tax evasion (Bayrek Lee, Saros and Sagbas, 2004). Research has shown that an increase in tax rates is associated with an increase in the probability of tax evasion. Also, there is a positive correlation between income levels and tax evasion, that is, the higher the level of income of individuals, the rate of tax evasion behavior among them also increases. Dobbin (2004) stated that there is a significant correlation between income per capita and the amount of tax reporting (Dubin, 2004, 40), But Leo (2006) showed that more income would lead to further tax compliance (Leo , 2006). Delano (2009) stated that low-income taxpayers had lower tax deductions. These findings suggest that low-income people tend to hide their income

(Delano, 2009, p. 991), although Feinstein (1991) did not see any significant correlation between income and tax evasion (Feinstein, 1991). , 35). It is believed that the financial constraints of individuals affect their tax evasion. People with a lot of financial problems may be tax evasion less often than those who are less under financial pressure (Moheny & Shehan, 2003, 30; Moheny2011),

However, although some researchers have argued that financial constraints during the downturn will reduce tax compliance, others have stated that problems and financial constraints in the normal economic situation also play a significant role in This field has. Richardson (2006) concluded in his study that people with a free job had the opportunity and opportunity to tax away from other businesses, and that if the source of income was salary, the tax evasion rate would be much lower. (Richardson, 2006, 162). The progressive tax rate affects high-income groups more than low-income, and triggers them to tax evasion. Leo (2006) found in his research in Malaysia that high-paying people are taxed more elaborate, and income levels play a significant role in tax compliance (Lou 2006). In contrast, some researchers, such as Turgler (2003), report that high-income people tend to pay more than just a low-income tax (Tourgler, 2003). In countries where income distribution is not satisfactory, high-income people tend to be tax-evasion (Moheny, 2001), because they may feel that the system does not behave in a fair way. Chan et al. (2000) argued that the level of income is not related to tax compliance in US taxpayers and taxpayers (Chan et al., 2000, 89). Other researchers have not shown a direct link between income levels and tax compliance and are ambiguous (Park & Hyun, 2003, 680). Therefore, while some scholars have found the level of income as the most important factor in tax compliance (Kicheler et al., 2008, 252), but others have shown that the effect of income on tax compliance is unclear and various factors need to be addressed (Kychler, 2007). In short, culture has a dramatic effect on tax compliance and different cultures in different countries have different levels of tax compliance, and thus contradictory results have been obtained in research conducted in different countries.

The effect of demographic factors on tax evasion in the literature is contradictory and ambiguous. Some studies have shown a significant relationship, while others do not. Spicer and Becker (1980), for example, showed that male taxpayers tend to tax away than women (Springer & Becker, 1980, 175). McGee and Taylor (2006) have stated that tax evasion for women is considered more than unacceptable behavior than men (McGee and Taylor, 2006). Feinstein (1991) concludes that people over 65 years of age have tax evasion, and married people are tax evasion more often than single (Feinstein, 1991, 29). Frey and Lars (2002) linked the relationship between tax ethics and the behavior of tax authorities and found that tax morality would be enhanced when taxpayers' behavior is more respectful than the taxpayer (Frey & Lars, 2002). Richardson (2006) finds that the tax evasion and complexity of the tax structure are linked to the lower the degree of complexity of tax evasion in different countries (Richardson, 2006, p. 162). Riahi-Belkawi (2008) concluded in his review of bureaucracy and tax behavior that increased bureaucracy would increase tax evasion (Riahi-Belkawi, 2008). Sultan-Hossini, Salimi and Etemadi (1394) in a research study of factors affecting tax evasion in athletes and professional instructors showed that among the factors Legitimate, non-transparent financial information of clubs; Among cultural factors, the attitude of athletes towards tax payments; Among legal agents, lack of enforcement by the relevant institutions of the clubs; Among the management factors, the majority of state-owned sports clubs operating in the country; Among the economic factors, the factor of non-payment of the amount of contracts for athletes is one of the most effective tax evasion factors for athletes and professional coaches (Soltan-Husseini, Salimi and Etemadi, 1394, 473).

In short, many factors affect the behaviors of tax evasion, although the extent of the impact of each factor on the behavior of pledges is different due to differences between cultural and organizational environments. In many countries, there is a deep gap between the amount of tax to be paid and the amount of real tax that reporters report and pay.

has it. This gap may be due to many factors justifying tax evasion behavior. Factors such as financial conditions, economic factors, population-cognitive factors, management factors and many other factors affect the behavior of tax bearer. In most developing countries, there is no detailed documented financial activity of people involved in sports. Many pseudo-clubs, despite the high turnover, are not accountable to any individual or institution, and because of this, other clubs are also encouraged to undergo a similar process and corruption is spreading all over. . Low-income athletes often do not report their income (intentional or unintentional) and high-income athletes use sophisticated methods to reduce tax or tax evasion. It is very difficult to obtain information from athletes for tax officials. This will be more complicated, especially when athletes are transported in different countries. In many sports clubs of our country, especially in the field of football, only a percentage of the amount of the players' contracts is mentioned in the contract, and the rest is received through an internal contract from the club. In addition to unclear contracts and the failure to accurately quantify their amount, the problem that is obvious in our country is bypassing the tax laws by clubs, which, by imposing a formal ceiling, are exempted from the tax burden. To make In some cases too Players charge their contract for goods (cars, apartments, etc.), and they will escape tax payments. Of course, this happened in Europe, including in Italy, Spain and England. Unfortunately, in our society, there is no such thing as a positive taxpayer, and some people consider tax officials as agents who want to take their money from them. The many problems that exist in the economies of the underdeveloped countries have made their tax system not very efficient. At first glance, taxes may seem like a one-way payment to the state, and thus there are resistances against it, but the institutionalization of the tax culture can bring a lot of benefits. In the sports system, the stakeholder network is very complicated and, in particular, when the debate on sport is raised on the international level, the number of stakeholders increases. The variety of legal structures in different sectors, leagues and in different countries is also influential in other issues, hence identifying and prioritizing barriers and strategies for promoting tax culture is important. This research aims to identify barriers and strategies for promoting tax culture in Iran.

Methodology:

The purpose of this study was to identify barriers and strategies for promoting tax culture in the country's sport. For this purpose, quantitative and qualitative methods were used to answer the research questions in order to reduce any weaknesses and to add strengths and a more comprehensive approach to research.

To be adopted. This attitude was specifically aimed at reducing the negative effects of sample size (59 people). The statistical population of the study consisted of all club managers as well as all sports managers including the heads and deputies of the sports departments and youth who were able to collaborate with them for researchers. Available sampling was used to collect data because the selection of samples depended on whether or not they were present at the time of data collection as well as their willingness to cooperate. Two methods of semi-structured interviews and a questionnaire were used to identify obstacles and strategies for promoting tax culture.

The semi-structured interview helps the respondent to express his or her own point of view without limitation and the interviewer has the possibility to resolve any ambiguities and extract the most transparent answer. Prior to the interview, participants were allowed to record audio conversations. Each interview lasted about 40 to 30 minutes. Then the audio file

was loaded onto the paper and the coding process was performed. During the coding process, clear and distinct key points and themes were categorized from within the author of the interviews and based on the relevance of the related topics. A researcher-made questionnaire was used as a research tool. The variables of this questionnaire were obtained by reviewing authoritative scientific sources as well as by conducting targeted and guided interviews with a number of executives of the Tax Affairs and Sports Directors in this area. Finally, among identified variables, 6 obstacles and 7 strategies as main variables Selected and used as the main questions of the questionnaire in the form of a Likert scale of 5 values. The formal and content validity of the pre-distribution questionnaire was confirmed by a number of university professors. Of the more than 150 questionnaires submitted, 59 questionnaires were returned. The data were analyzed using SPSS version 16.

Results:

Considering the barriers to promoting tax culture in the country's sport based on the total number of counting of highly-favored and highly-favored options showed that the following barriers are the highest priority (the number of responses and their percentages are given in Table 1)

Barrier One: Unaware of the importance of paying taxes

Barrier Two: Lack of trust in the cost of tax in the right place

Barrier three: Lack of honesty and sense of responsibility towards paying taxes

Obstacle 4: The lack of a precise monitoring system with effective incentive and punitive measures

Barrier five: The lack of efficient and transparent tax laws

The sixth obstacle: the inability to pay taxes.

Barrier five	Three obstacles	Two obstacles	Hinder six	Four obstacles	Hinder one	
10 (16.95%)	7 (11.86%)	3 (5.08%)	6 (10.17%)	5 (8.45%)	2 (3.39%)	Very much agree
20 (33.90%)	11 (18.64%)	9 (15.25%)	15 (25.42%)	13 (22.03%)	9 (15.25%)	agree on
9 (15.25%)	13 (22.03%)	17 (28.81%)	22 (37.29%)	14 (23.73%)	17 (28.81%)	No comments
13 (22.03%)	20 (33.90%)	22 (37.19%)	12 (20.34%)	18 (30.51%)	23 (38.98%)	Against
7 (11.86%)	8 (13.56%)	8 (13.56%)	4 (6.78%)	9 (15.25%)	8 (13.56%)	Very opposed
59 (100%)	59 (100%)	59 (100%)	59 (100%)	59 (100%)	59 (100%)	Total

Table 1. Number of responses to each obstacle and its percentage

The study of strategies to promote tax culture in the country's sport based on the total number of counting of highly-agreed and agreeable options showed that the following strategies have the highest priority respectively (the number of responses and their percentage are given in Table 2):

Plan One: All or part of the tax paid to the sports sector

Workaround Two: Education and Promotion of Tax Knowledge

Thing 3: Designing for Tax Improvement and Insight

Action 4: Using Incentive and Punitive Tools to Increase Taxpayer's Responsibility

Action 5: Take steps to increase trust in the tax system

Solution 6: Reviewing and enforcing tax efficient laws

Solution 7: Simplification and Transparency of the Tax System.

Playbook Two	Three solution	One solution	Playbook Five	His way out	Solution	Fourth Way	
35 (59.33%)	27 (45.76%)	36 (61.3%)	20 (33.90%)	23 (38.98%)	13 (22.03%)	32 (54.24%)	Very much agree
16 (27.12%)	22 (37.29%)	18 (30.51%)	22 (37.29%)	18 (30.51%)	18 (30.51%)	15 (25.43%)	agree on
6 (10.17%)	9 (15.25%)	5 (8.475)	16 (27.13%)	12 (20.34%)	20 (33.90%)	9 (15.25%)	No comments
2 (3.32%)	1 (1.69%)		1 (1.69%)	5 (8.47%)	8 (13.56%)	2 (3.39%)	Against
				1 (1.69%)		1 (1.69%)	Very opposed
59 (100%)	59 (100%)	59 (100%)	59 (100%)	59 (100%)	59 (100%)	59 (100%)	Total

Table 2: The number of responses to each solution and its percentage

Discussion and conclusion:

Today, money has a lot of influence in the world of sports and the turnover in the field of sports equipment, sports facilities, the presence of spectators, television broadcasting, etc. may have positive or negative consequences. According to credible reports, the share of the sports industry in Europe ranges from 0.5% to 3.7% of GDP per capita in Europe, and most of the sport income is derived from intellectual property rights (such as copywriting, advertising and media and video rights).) Returns. Such a significant amount of money increases the likelihood of fraud, corruption, bribery, and other financial and monetary misconduct. In recent years, sports organization officials around the world have expressed concern about such issues in the sports industry, to the point where even in official channels, "Sports today face new challenges and threats." Such as commercial pressure, exploitation of young players, doping, corruption, Racism, illegal gambling, violence, money laundering and other violations (Report of the International Olympic Committee, 2013). The stakeholder network in sports is very complicated, and especially when the debate on sport is raised on the international level, many issues, such as the transgression, television broadcasting rights, sponsorship, sales of goods and advertising, add to this complexity, and the number Stakeholders increase. Also, the diversity of legal structures in different sectors, in different leagues, as well as in different countries, is another issue. In some countries there are no effective rules for controlling and correcting financial flows in sport. Despite high revenues in sport, many sports clubs are financially in crisis. Big clubs need a lot of money to get coaches and players Buy it and succeed. A failure in a match may even have many financial consequences (reduced sponsor income, broadcasting rights, etc.).

In this study, the analysis of data on barriers to tax culture promotion showed that participants rated the obstacles mentioned in the research as crucial in preventing the promotion of tax culture in sport. More than half of respondents (50.85%) assessed the importance of paying taxes as the most important obstacle. One of the participants stated: "Our sports education level is low. Most of them do not know how to manage the country and the tax role in the economy "(Interview 2). Lack of trust in the cost of tax in the right place by 45.76% of the participants as a second barrier And one interviewer (interview 6) said: "If we are sure that our tax money will be spent on ourselves, like in advanced countries, we will have a negative

self-image than those who do not have the tax, We blame ourselves. " The lack of honesty and sense of responsibility towards paying taxes was assessed by 47.46% of participating companies as a third barrier. One of the interviewees (interview 1) said: "There is no way to pay taxes in Iran, not like the rest of the world. The head coach of the national football team, a national team player, has been banned from the tax office to escape the tax payment of one thousand and one, and then he goes on to say in the media of chivalry and morality. "

The analysis of data on strategies for promoting tax culture in the country's sport has shown that the participants evaluate the strategies mentioned in the research in promoting the tax culture in sport. The value of scale 4.09 (standard deviation 0.72) showed that the general perception of the proposed solutions was very high. Almost all respondents (more than 90%) believed that the allocation of all or part of the tax paid to the sports sector was the most important way of promoting tax culture in this field. However, some respondents opposed the issue: "Our economy is state-owned, that is, you can not afford to pay tax money from sports. Going to the coffers of the rest of the tax "(interview 2). But in general, respondents believed that allocating taxes to the sports sector was an important strategy. Logically, pay-suppliers Taxes, and especially those who pay a lot of taxes, are sensitive to where the state pays taxes. If they feel that the government is paying irregular tax money, they may be more likely to be tax evasion. According to Roberts, Heath and Bradley (1994), the attitude of individuals towards tax evasion, as well as the attitude to other people's tax evasion, plays an important role in this regard (Roberts, Heath & Bradley, 1994, p. 168). If the government rationally revenues from tax on basic and basic infrastructure such as education, health, security and public transportation, the likelihood of voluntary admission increases. On the contrary, if connoisseurs feel that the government is spending a lot of unnecessary or unnecessary things, they feel betrayed and try to escape tax. In short, the government should be very careful about the cost of taxing people, because the cost of the way will have a significant impact on the amount of tax deductions.

Training and promotion of tax knowledge in this research was identified as the second priority and 86.44% of the participants emphasized it. Most of the participants stated that there was no training to promote tax culture in the country's sport (interviews 1, 2, 3, 4, and 6). Studies have shown that the general tax knowledge of individuals is closely related to their ability to understand tax laws and regulations as well as the ability to follow them, because this knowledge relates to people's attitudes about tax payments and tax behaviors. In addition, some attitudes about tax payments such as tax ethics and people's perceptions of tax system justice affect the willingness of individuals to escape tax (Jackson & Millon, 1986, p. 138). In our country, textbooks, cinemas, TVs, radio and various circles do not mention much of the tax issue, and taxes have a lower status in the media and public space than other social values. Except for the Tax Administration, almost no other entity is obliged to encourage individuals to pay taxes. This suggests a clear distinction between social groups and the concept of significant and important tax (Astrakhi, 2010).

Dictionaries for improving tax perception and perception were identified as 83.3% as a third strategy. Richardson (2008), in his research on tax evasion in 47 countries, said that governments should raise their reputation and credibility so as to empower taxpayers (Richardson, 2008, 74). . The level of ethical behavior is largely related to the attitude and perception of people. It is thought that ethics compels people to abide by tax laws and regulations (Kicheler et al., 2008, 208). Urvishka and Hatson (2002), Triadi, Shaatha and Mustalman (2004) reported a meaningful but weak relationship between tax evasion and morality. Looks like That ethics has a positive effect on subjective behaviors and this effect is more than the interest of individuals and their personal financial interests (Orvishka and Hatson, 2002, 98; Trudy, Shahta and Mustalman, 2004, 193) . The use of incentive and punitive measures to increase the accountability of taxpayers with 79.66% was identified as a

fourth priority solution. Butler (1993) reported that tax audits can turn off arbitrary behaviors from negative to positive. An audit can potentially encourage taxpayers to be more cautious in enforcing tax regulations and paying them. For example, in France in recent years, income of more than one million euros per year is taxed at 75%. The law followed the club's objections and they banned sporting events for a while, but eventually they were forced to abdicate (Butler, 1993). The greater the likelihood of a tax evasion detected, the increase will increase

(Leo, 2006), although some researchers reported contradictory results in some environments (Slumard 1989, 175). Penalties and penalties seem to have an effective role in preventing tax evasion. Some studies have shown that penalties have a greater tax deduction than auditing (Fischer et al., 1992, p. 23). There is a lot of discussion about how sanctions and fines are effective. For example, small and weak penalties imply that officials are not able to control offenders' taxpayers, and this will undermine trust among honest guards. It would seem that taxpayers may avoid tax evasion if taxpayers are aware of the consequences of their non-compliance. On the other hand, if he is unaware of the consequences and no deterrent penalties are taken into account, his willingness to escape tax increases, so knowing and educating the compilers is important and a kind of preventive cessation It is generally more effective than treatment (in this case, punishment).

By increasing the economic importance of sport in the past two decades and increasing its profits, money will gradually play a more important role in the world of sport than in the past. The flow of huge money in sports, although having positive effects, also has negative consequences and increases the risk of fraud, corruption, money laundering and tax evasion. It seems that in order to establish an efficient tax system in the country's sport, it should be noted in the first step that the duties of many paramilitary institutions and clubs are defined, the country's sport is in a rational process and with the program of privatization (not Pseudo-state-building) and economic transparency will dominate all economic activities of the country so that sports activists pay their share of taxes as well as their income. Finally, based on the results of the research, strategies for allocating all or part of the tax to the sports sector, training and raising tax knowledge, culture-building for improving tax insights, and the use of incentive and punitive measures to increase Taxpayers' accountability was identified as strategies for promoting tax culture in the country.

Although the research is one of the first studies of this kind, a similar study has not been done in this field at the national level, but there are some limitations in it. In addition to the low number of samples, one of the most important limitations of this study was the impossibility of interviewing some senior executives. In addition, some directors participating in the research did not know much about the issue, despite the importance and necessity of familiarizing themselves with the tax

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