



EMPIRICAL EVIDENCE OF FISCAL CULTURE IN THE TRADERS OF THE POPULAR MARKET OF MONTERÍA-COLOMBIA

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Abstract:

The study on tax culture focused on describing the main accounting and tax aspects presented by traders in the development of accounting and tax responsibility in Colombia. The methodology was based on the application of a survey-type instrument to 76 traders in the public market. The results reveal regarding the attitude towards tax evasion. A high level of knowledge on the part of taxpayers and a high level of social acceptance of tax evasion practices. Likewise, they consider that cheating in evasion would not generate discomfort on the part of the people around them and their families.

Keywords: Tax culture, tax evasion, tax declarations, sanctions

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EVIDENCIA EMPÍRICA DE LA CULTURA FISCAL EN LOS COMERCIANTES DEL MERCADO POPULAR DE MONTERÍA-COLOMBIA

El estudio sobre cultura fiscal se enfocó en describir los principales aspectos contables y tributarios que presentan los comerciantes en el desarrollo de la responsabilidad contable y tributaria en Colombia. La metodología se basó en la aplicación de un instrumento tipo encuesta a 76 comerciantes del mercado popular. Los resultados revelan con respecto a la actitud frente a la evasión tributaria. Un alto nivel de conocimiento por parte de los contribuyentes y un alto nivel de aceptación social de las prácticas de evasión tributaria. Asimismo, consideran que hacer trampa en la evasión no generaría malestar por parte de las personas de su entorno y sus familias.

Palabras clave: Cultura tributaria, evasión fiscal, declaraciones tributarias, sanciones.

EVIDÊNCIA EMPÍRICA DA CULTURA FISCAL DOS COMERCIANTES DO MERCADO POPULAR DE MONTERÍA-COLÔMBIA

O estudo sobre a cultura fiscal centrou-se na descrição dos principais aspectos contabilísticos e fiscais apresentados pelos comerciantes no desenvolvimento da responsabilidade contabilística e fiscal na Colômbia. A metodologia baseou-se na aplicação de um instrumento do tipo inquérito a 76 comerciantes do mercado popular. Os resultados revelam no que respeita à atitude face à evasão fiscal. Um elevado nível de conhecimento por parte dos contribuintes e um elevado nível de aceitação social das práticas de evasão fiscal. Consideram também que a fraude na evasão fiscal não geraria desconforto por parte das pessoas que os rodeiam e das suas famílias.

Palavras-chave: Cultura fiscal, evasão fiscal, declarações fiscais, penalidades.

1. INTRODUCTION:

At present, the territories are in a development from different political, social, economic areas, which leads to the implementation of strategies to ensure financial and fiscal sustainability, which promotes the strengthening of business activities and the payment culture of entrepreneurs (Pinzone et al., 2020; Sánchez and Cuchí, 2012; Fuentes-Doria et al., 2019; Lleshaj et al., 2022)

Under this scenario, national governments, headed by public administrations, have approved different taxes to cover the sources of income to cover state expenditures and the basic need for health, housing, education, etc. (Lilford and Guj, 2020; Ramírez-Álvarez, 2023; Pérez Prieto et al., 2011; Barrientos-Marin, Quintero-Venegas and Mendoza-Jaramillo, 2020).

However, empirical evidence has shown that there is a direct relationship between tax increases and tax evasion rates (Owusu et al., 2020; Arias, 2010; Bejarano-Navarro, 2008; Agusti & Rahman, 2023; Menezes de Carvalho & Cabralde de Ávila, 2022). The high evasion rates generated by tax rates create an economic imbalance and unsustainability of economic activity, which promotes entrepreneurs and tax professionals to design mechanisms to reduce contributions through nonpayment and avoidance practices (Economides, Philippopoulos and Rizos, 2020. Macías, Agudelo and López, 2007; Hori et al., 2022)

Hence, many businessmen have decided not to contribute with taxes, due to the high tax rates and seek mechanisms to not report their operations (Gómez and Morán, 2020; Juan Carlos Díaz Navarro, Barbara Gisella Cruz Vargas, 2016). Circumstance that in matter of study is called the culture of non-payment, which involves the lack of education and commitment on the part of traders towards the conscious contributions of tax obligations that allow improving the social, economic, political and environmental conditions of the region. (Perez-Espinoza, Espinoza-Carrión

and Peralta-Mocha, 2016; Vite-Cevallos et al., 2021; Fuentes-Doria et al., 2022).

The aforementioned generate an economic and social problem. The first has the potential to cover public expenditures and collective investment projects in the territories (Espitia et al., 2018; Espitia et al., 2017); The second associated with management focused on society, are affected in the decrease of resources for investments in health, education and housing in citizens (Fuentes-Doria, Anibal Enrique Toscano-Hernández, et al., 2020; Fuentes-Doria, Anibal Enrique Toscano-Hernandez, et al., 2020); (Chumaceiro et al., 2013) and third linked to the capacity of capital to support the economic fabric and entrepreneurship (Toscano-Hernandez et al., 2018).

Of course, although the understanding of fiscal resources has specific destinations in social management, in reality these contributions are not evident (Bonilla Sebá, 2014; Castillo and Castillo, 2016). This leads merchants to generate a low payment culture and in many cases not to formalize their activities to avoid tax and accounting obligations, due to the lack of commitment of the administrations to reflect taxes in social benefits (Owusu et al., 2020).

From this perspective, there is evidence of a problem in the business field, which is understood taking into account the global contexts to local scenarios, especially in the region of Córdoba, where traders are unwilling to pay taxes due to high tax rates that generate a low tax education towards compliance with government guidelines. In this context, the paper focuses on reviewing the formal aspects of tax culture, taking the specific region of the Colombian Caribbean trader.

Tax culture

From the anthropological explanation of the framework of social organization that incorporates conflict in its reproduction of the relationships of individuals to the order of the world, the tax culture is institutionalized by a perception of reality by people. Tax culture is defined as a construction of the realities of the community and the way in which citizens perceive the proper use of public resources, leading them to the ethical need to contribute to the growth of society (Costilla, 2010) (Tillotson, 2009; Hernández Fernández, 2011).

For its part, the concept of tax culture can also be understood as an internal, mental and ethical reflection that makes the subjects responsible for the tax and exercise actions that allow them to comply with the obligations of social and economic character with the State, seeking to generate a change in the execution of resources that allow strengthening the economy and the quality of life of people (Sarduy González and Gancedo Gaspar, 2016; Neira-Galván, 2019).

Finally, tax culture can be understood as a set of knowledge, judgments, attitudes related to taxation, as well as the degree of trust and respect for the obligations and rights that brings to society active and passive subjects of this relationship, which allows consciously and voluntarily pay their taxes in order to be used to improve the social and public conditions of the region. (Armas and Colmenares de Eizaga, 2009).

Fiscal and tax evasion

It should be noted, that fiscal and tax evasion is the omission and fraud in tax returns and financial statements, where predictive models are used as tools, due to the set of voluminous and complex fiscal data, facilitating the tax administration to identify inconsistencies in the information that each taxpayer presents (Rahimikia et al., 2017). (Kemme et al., 2017)

Now, tax and tax evasion tells us about the undue and intentional operations performed by agents to reduce their legally required tax obligations, most of the time, these actions are seen through the lens of citizens through personal income, in fact, most of the theoretical and empirical work on tax evasion has focused on individual Income tax, in which tax administrations have to deal with a variety of risks, such as taxpayer non-compliance and insolvency (Alm et al., 2019; Kundt et al., 2017). Then, tax and tax evasion is understood as the illegal action taken to reduce tax payments, not only stops the government's function in providing public services, but also leads to the impression of injustice for those who dutifully pay (Bott et al., 2019). Two dominant actors in the field of non-cancellation of taxes are the tax authorities and taxpayers, the former has tried to realize the collection of obligations and encourage people to obey the rules, the latter has made many efforts to minimize the collection for selfish, political or social reasons (Nurkholis et al., 2020).

Fiscal and tax evasion in Colombia

First, tax and fiscal evasion is defined as the lack of performance of formal obligations, by individuals whether natural or legal persons according to (Rick Fernandez Hurtado et al., 2018) It should be taken into account that any natural or legal person who performs a commercial, industrial or service activity has the responsibility and obligation to file and pay ; inconsistencies in the compliance of taxes is derived from the effective loss in the collection, either because the taxpayer is delinquent in payment, omitted the filing of tax returns, when it is filed out of date without determining late payment interest and the respective sanctions of extemporaneity. (Gokalp et al., 2017)

Therefore, by tax evasion should be understood as the portion of taxes that does not reach the tax coffers, either because of the high size of the informal economy or that part of it, omitted in the returns (Darío et al., 2001). The lack of clarity in tax

systems manages to maintain negative effects on the economy, increasing fiscal costs by not generating financial value in the field both for taxpayers and for the State, this must guarantee the resources to meet the needs of citizens and stabilize public finances; also encourage private investment, for the generation of jobs in the sectors for productive transformation (González-Robayo et al., 2019).

In turn, tax and fiscal evasion is the non-compliance and violation of the law in order to avoid the payment of tax regime (Castañeda Rodríguez, 2019). The development of a region and country depends on the cash flow of the local administration, which generates employment, social works, repairs of buildings and streets, also to contribute to the growth plans, if natural and / or legal persons had a perspective of paying taxes, the progress of the city would be reflected in the processes of the plan to be implemented by the administrative body. (Martinez Luna, 2020).

2. METHODOLOGY:

The tax culture study is based on a description of the formal obligations of taxpayers with respect to the commitments established in the current regulatory framework Law 2155, 2021 (Congress of the Republic of Colombia, 2021). For the development and application of the instrument, we proceeded to the use of tools proposed by Godfred Matthew Yaw Owusu, Rita Amoah Bekoe, Fred Kwasi Anokye & Lydia Anyetei (2019) that shows the demographic characteristics of the respondent, statistical descriptions in construct and the percentage types of tax culture in traders or tax payer of taxes.

For the target population of study, it was applied selected in the city of Monteria, mainly in the popular market of the east. Recognized commercial area organized by the public management in the organization processes. Better City Project. For the approach to the merchants, it was necessary to request to the board of administration of the Popular Market, the

authorization to apply the survey, being necessary to apply it in a schedule that did not interrupt the work at the convenience of the merchants. This was done after 4:00 p.m., when there was less customer traffic during the day.

Regarding the time of application of the survey, it was carried out by the researcher with an average duration per participant of 30 to 45 minutes. There was no difficulty in the questions, since the researcher clearly explained the form of answers that were taken in physical format. Regarding the number of respondents, the board of directors provided a total of 250 active merchants, however, at the time of the field instrument, only 96 merchants were evidenced, of which only 67 merchants decided to participate.

For the analysis of information, we proceeded to make frequency tables to note the perception of the merchants in the factors of operation and perception of the elements associated with tax evasion. Likewise, the relationship of evasion indicators with demographic and formal factors of sales records was analyzed.

3. RESULTS:

The results are based on descriptive data analyzed from frequency tables that allow us to know the demographic characteristics of the merchants which explains, ages. The type of sex, training in financial fields, level of non-formal studies and daily sales. The second part of the results analyzes elements of control of invoiced operations, costs, expenses and income. The second part of the results analyzes elements of control of invoiced operations, costs, expenses and income, including the follow-up that the respondents carry out to the procedures of the accountants.

Table 1. Demographic characteristics of sales representatives

DESCRIPTION	FREQUENCY PERCENTAGE	PERCENTAGE
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AGE		
16-19 years old	2	3%
20-25 years old	6	9%
26-30 years	12	18%
31 years old and over	47	70%
GENDER		
Male	49	73%
Female	18	27%
COURSES		
Accounting	12	18%
Administración	9	13%
Finance and Insurance	12	18%
Health and public administration	10	15%
Human resources	12	18%
% Marketing	12	18%
LEVEL		
Undergraduate	0	0%
Graduate	0	0%
Postgraduate	0	0%
Non-formal	67	100%
DAILY SALES		
Less than	3	4%
\$ 200,000 - \$500,000	30	45%
\$ 500,000 - \$ 1,000,000	30	45%
More than \$ 1,000,000	4	6%

Source: Author (2021)

Table 1. highlights demographic characteristics of the survey participants, detailing aspects such as the age of the traders, which is 88% over 26 years old. Males accounted for 73% of the respondents, compared to 27% of the females. The survey also sought to know the professional education, showing that 100% have non-formal training, mostly in accounting, finance,

marketing and human resources. Next, a noteworthy aspect is the income received, a range of 45% have daily sales (the concept of daily sales is understood as the items received without deducting costs and expenses).

Table 2. Control of operations by merchants

VARIABLE	FREQUENCY	PERCENTAGE
RECORD OF OPERATIONS		
Sales	65	100%
Purchases	65	100%
Expenditures	65	100%
BOOKS OF ACCOUNT		
Daily ledger	13	20%
General Ledger	13	100%
Auxiliary Ledger	13	100%
FINANCIAL STATEMENTS		
Statement of Income	10	15%
Statement of Financial Position	10	15%
Statement of cash flow	0	0%
Statement of changes in shareholders' equity	0	0%
Notes to the Financial Statements	0	0%
SALES SUPPORT		
Sales invoice	4	6%
Sales receipt	4	6%
Equivalent document	6	9%
TAX RETURNS AND PAYMENTS		
Sales tax	4	6%
Income tax	15	23%
Industry and commerce tax	15	23%
Consumption tax	0	0%
Wealth tax	0	0%

Source: Author (2021)

Table 2 shows the percentage descriptions regarding tax culture. It shows that merchants keep 100% control of their sales, purchases and expenses. However, the formal aspects of the accounting book, only 20% keep chronological records. Likewise, the financial indicators, such as mandatory accounting reports, only 15% present information associated with statements of income and financial position. Similarly, with respect to sales support, there is a low level of compliance, only 21% provide support to clients at the time of sale.

I believe that it would be morally right to engage in tax evasion.	0	6	0	10
		7	%	0
I would feel guilty if I were to cheat on taxes	2	6	3	97
		5	%	%
Cheating on taxes does not go against my principles	0	6	0	10
		7	%	0
It would be morally right for me to cheat on taxes	2	6	3	97
		5	%	%
INTENTIONS TO ENGAGE IN TAX AVOIDANCE				
Even if I had the opportunity, I would cheat with taxes	23	4	34	66
		4	%	%
I have never cheated on my taxes	22	4	33	67
		5	%	%
I might not cheat with taxes in the future	19	4	28	72
		8	%	%

Author: Author (2021)

Table 3. Perceptions of traders regarding the elements of tax evasion.

VARIABLES	FREQUENCY		PERCENTAGE	
	YES	NO	YES	NO
ATTITUDE TOWARDS TAX EVASION				
I find the concept of tax evasion clear	60	7	90	10
			%	%
Tax evasion is bad	36	3	54	46
		1	%	%
It is not prudent to participate in tax evasion	4	6	6	94
		3	%	%
Tax evasion can be useless	20	4	30	70
		7	%	%
Cheating on taxes is unpleasant	43	2	64	36
		4	%	%
SUBJECTIVE NORMS				
Most people I know would not approve of my cheating on taxes	35	3	52	48
		2	%	%
If I cheated on my taxes, most people who are important to me would disapprove	19	4	28	72
		8	%	%
People who are important to me do not think it is okay to cheat on taxes	47	3	70	30
		0	%	%
Most people who are important to me are likely to look down on me if I cheat on taxes	12	5	18	82
		5	%	%
PERCEIVED BEHAVIORAL CONTROL				
I would find it difficult to cheat on taxes	55	1	82	18
		2	%	%
I would engage in tax evasion only if I have a good reason to do so.	56	1	84	16
		1	%	%
If I want to, I can cheat on taxes	65	2	97	3
			%	%
MORAL OBLIGATION				

Table 3 highlights some important aspects in the tax culture processes, then the actions focused on inconsistencies in the payment of taxes are analyzed, showing that 90% of the respondents are clear about the concept of evasion. It is worth noting that this first analysis of attitudes towards evasion shows that merchants know that inconsistencies in the presentation of taxes are bad and unpleasant for society. However, 46% consider that evasion is good for business.

Regarding the subjectivity of the norm, it is evident that 52% think that the people I know would cheat on taxes. Likewise, a percentage of 70% of those closest to them would approve of evasion. Therefore, 12% find it likely that those responsible would despise important people for cheating on taxes. Regarding the control of tax behavior, 82% of the merchants consider it easy to carry out tax evasion processes and 97% state that, if they wish to cheat on their obligations, they have the means and mechanisms to do so. Of this, 84% would engage in tax evasion only if they have a good reason to do so, such as a decrease in sales.

Regarding moral obligation, 100% think it is wrong to participate in tax evasion, but, if they did so, they would not feel good or guilty, since they consider that taxes are misused by the government and are not destined for a social benefit. Even 72% of the merchants

consider that they could in the future cheat with the taxes, alleging that the current economic problems force them to sustain the activity, decreasing the items such as taxes and contributions.

4. DISCUSSION:

The results of the tax culture of the merchants in the region of Córdoba-Colombia, are evidence of the problems that the country is experiencing in terms of tax evasion. Even so, of the strategies adopted by the territorial public administrations, there are a great number of merchants who do not comply with their obligations despite their responsibility. Table 1, which is characteristic of the population under study, in addition to providing relevant and detailed material on the respondents, provides a data that is essential for control: income. Table 1 shows that 92% of these are higher than \$ 200,000 per day, which translates into \$ 6,000,000 per month and \$ 72,000,000 in the year. According to the regulations, with such income the taxpayer should be obliged to file income tax and occasional income tax returns. Of course, when correlating this information with those who complied with the obligation, only 23%, there is a difference of 69% of evasion on the part of taxpayers obliged to declare and who did not respond.

Another interesting analysis, with respect to sales tax, in Table 2, shows that no more than 6% practice with the presentation and payment of the VAT cancellation. When correlating table 1. The taxpayers that obtain incomes higher than \$ 500.00, translates into an annual average value of \$ 180.000.000 in the year. Generating the obligation of agreement. Thus, 51% of the merchants should be responsible for the tax, with a difference of 45% of the obligated evaders do not comply with the duty. The following is a review of the persons who comply with the industry and commerce commitment, which corresponds to the municipal payment for developing a commercial activity. For this tax, all open establishments are

responsible for paying and settling the tax. But, on the contrary, the results show that only 23% of the responsible persons comply with the tax, leaving a total of 73% of the merchants who are evading.

Finally, in the analysis of perceptions, it is possible to establish some sections that are interesting to discuss, taking into account that 67% consider that they have never cheated or evaded taxes. But analyzing the results with the numerical values, it is observed that, in spite of answering no to the question, it is clear that there is a high rate of evasion that starts from the non-invoicing, non-filing of income tax and VAT. All this information becomes relevant data to know the normative dispositions and the real conditions of tax evasion in the country and worldwide. Despite the fact that the study considered a reduced population of traders, it was possible to identify aspects that are important to improve administrative strategies. Such as the control of the operations in the sale, of the accounting book, which are the evidence of probative act.

5. CONCLUSIONS:

The fiscal or tax culture is an essential component in human life. Although the authors approach this term of tax culture from the mental elements and own dispositions, it is remarkable that this aspect is associated to elements of formation, perceptions of the social reality, level of education of the people, knowledge of the fiscal effects, ethical conditions. The decision to pay taxes in Colombia is based on the entrepreneur's decision to contribute to public expenses. Undoubtedly, many are disappointed by the misuse of resources and allocations to the community. It can be perceived through the study that the population is not clear about all aspects of the tax culture, but they are clearly aware of the concept of non-payment. They even consider that evading taxes is not a condition that can generate rejection by society.

From the same, it was noted that merchants know and know strategies for tax evasion. They have considered that in Colombia it is easy to carry out because of the few fiscal controls exercised by the administration over this type of activities in public markets. Although they are formal registered businesses, they do not have accounts in part, allowing them to carry out all their transactions in cash without generating evidence of their sales.

An interesting aspect that can be highlighted from the study is the ethical considerations regarding tax evasion in Colombia. It is considered highly probable that the responsibility of this obligation is not associated with moral aspects, however, when analyzed with the individuals around or family members. There is a high consideration that tax evasion does not exercise any disregard of the family and people around them. This topic, created a question mark by the researchers when considering, that the perception that the traders and the family have is a correct way to make processes to avoid the tax rate.

Finally, with regard to the intentions of the traders to participate in tax evasion events. It is possible to notice a high degree of participation that coincides with the reports of accountabilities of the tax administration, where more than 40% of the people carry out activities of non-presentation and payment of the tax and that it is necessary to recover such resources to sustain the public expense.

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