

A sociological study on determinants of tax culture of photographers and videographers guild in Mazandaran Province

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Abstract

The present research aimed to sociologically investigate the determinants of tax culture of photographers and videographers guild in Mazandaran province and it had a mixed-method Delphi and survey type. A total of 14 experts and specialists of the tax and finance department of Sari, Qaem Shahr, Zirab, Babol, Amol, and Nur were considered in the Delphi phase, and structural equation modeling and AMOS software were used in the field section to determine the relationships between variables. Among the 1895 trade unions of photographers and videographers in 6 cities, 400 individuals were selected by stratified random sampling to answer 58 researcher-made items of the questionnaire. Cronbach's alpha coefficient was greater than 0.7, indicating the research reliability. The research findings indicated that social factors (the need to teach the importance of taxes at schools and universities, the spirit of legalism in the family, etc.), personal factors (the experience of paying taxes, etc.), organizational factors (the efficiency and effective functioning of the tax organization, etc.), legal factors (enforcement action of tax laws and regulations, etc.), political factors (political stability and security, etc.) and economic factors (tax deferral, economic health, and transparency, etc.) were effective in improving tax culture. Among the 58 variables, the effects of 55 variables were confirmed and three variables, having a legal lawyer, exemption from tax crimes, and appropriate behavior of tax organization employees with taxpayers, were excluded from the research due to their less importance according to experts. The development and strengthening of the tax culture affected the rate of self-declaration and voluntary tax payments by taxpayers.

Keywords: Tax, culture, Tax culture, Tax affairs organization, Taxpayers
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Introduction

Tax is a part of income or property that is collected to pay public expenses and implement financial policies to protect the economic, social, and political interests of the country according to the laws, using the administrative and executive leverages of the government [45]. An efficient tax system provides necessary financing for the government, controls liquidity, and causes the fair distribution of income and wealth [1]. Increasing the level of tax culture, creating a culture of self-declaration, and consequently increasing the level of tax compliance are the main concerns

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of the managers in Tax Affairs Organization [5]. Vito Tanzi believes that the tax culture is directly associated with the taxpayers' awareness and tax systems cannot realize the tax culture with a harsh and aggressive method [17].

The issue is why people defer paying taxes despite having business, income, and revenue, or do not have an optimistic opinion on taxes, and try to hide their real incomes. Therefore, the present manuscript sought to investigate the determinants of tax culture of photographers, videographers, and photocopyers guild in Mazandaran province to identify existing cultural barriers and take necessary measures to eliminate them.

The theoretical framework of research

Birgerner (2004) named three important and effective elements in improving the tax culture and they considered both aspects of the tax culture, i.e. taxpayers and tax politicians and legislators. The elements are as follows:

- A) The status laws and tax system of the country: The more advanced, systematic, and efficient the tax system is, the more effective it can be in promoting the tax culture.
- B) The role of the tax affairs organization: The effectiveness of the tax affairs organization depends on the level of political and financial decentralization and the level of administrative corruption in any country. Lack of political concentration causes challenges in tax collection.
- C) The extent of public cooperation with the tax affairs organization and voluntary payment: It can increase participation and willingness to pay taxes by creating an atmosphere of trust between taxpayers and the tax affairs organization. Trust makes taxpayers feel committed to voluntary payment of taxes.

The empirical research background

Zanganeh et al. [56] confirmed taxpayers' training, trust building, legalism, and their attitudes as the most important determinants of the tax culture. Bizaval [9] confirmed organizational justice and function, simplification and clarification of tax texts, and determinants of culture promotion and tax compliance. In Minavand's research [36], media and education at schools are important factors in promoting tax culture. Vafa et al. [53] confirmed the effects of tax justice, non-discrimination in the implementation of regulations, the imposition of fines for delinquent taxpayers, and encouraging good-credit taxpayers on the tax culture. Al-Mohammad and Taj-MirRiahi [3] confirmed the effects of the necessity of inspection and detailed audits on tax culture. In research by Bagheri et al. [6], honesty, sense of responsibility, and social participation of taxpayers were introduced as determinants of tax compliance. Heidari et al. [23] confirmed the effects of officials' tax authoritarianism and economic health on tax culture. Ebrahimian Jolodar et al. [14] approved the effects of distributive and tax justice, family, and media on tax culture. In research by Imani Khoshkhou and Amir Mostofian [25], cultural norms, social values, and the level of financial and administrative corruption respectively had the greatest effects on the promotion of tax culture. In research by Rezaei Siabidi [46], the taxpayers' tax knowledge was effective in improving tax culture. In research by Lari Dasht Beyaz et al. [30], the strengthening of political trust was considered an effective component in tax compliance. In Kamali's research [27], economic transparency was considered a cause of building trust among people and the government legitimacy in receiving taxes. In research by Korostelkina et al. [28], the tax culture formation depended on the relationship between taxpayers and the government. Matos et al. [35] recommended the necessity of a comprehensive database of taxpayers and the implementation of a detailed tax inspection. In research by Batrancea et al. [8], taxpayers' trust in the government in the way of spending tax revenues increased tax compliance, and power led to mandatory compliance in paying taxes. In research by Koumpias and Vazquez [29], the effects of media activities increased the level of self-declaration of taxpayers. According to a study by Gaber and Gruevski [17], the effect of economic health or administrative and financial corruption of tax officials had effects on tax culture. Apostol et al. [4] confirmed the effects of political unrest, stability, security, and political freedom on tax culture. In a study by Bruno et al. (2019), the structure, management, and political institutions of the countries were introduced as determinants of tax culture. In research by Vehovar et al. [54], the individuals' responsible social behavior was introduced effective in the understanding of the tax system, and the unfair and discriminatory tax system caused deferral and loss of tax culture. The transparency and comprehensibility of tax laws also affected tax culture. In research by Igbeng et al. (2015), there was a relationship between the economic transparency of the government and the fulfillment of its obligations towards the people and the payment of taxes by people. In a study by Taylor [51], policymakers should review cultural values in designing tax laws and consider possible behavioral irregularities or tax compliance.

Research methods

The present research was applied, had a mixed-method Delphi and survey type, and was descriptive in terms of cognitive methodology.

Statistical population

The statistical population of the research consisted of photographers and videographers of Mazandaran province in 2019-2020. The statistical sample size of 400 was randomly obtained from the informants of this field in Sari, Babol, Qaem Shahr, Zirab, Amol, and Nur in 1895 relevant business units. The self-administered questionnaire was used to collect data. After converting the concepts into indicators, suitable items were prepared for each indicator and formulated in a questionnaire. Tax culture comprised 9 questions and the determinants of tax culture consisted of social factors (6 questions), personal factors (9 questions), organizational factors (11 questions), legal factors (9 questions), political factors (8 questions), and economic factors (9 questions) which were scored on a Likert scale from 1 to 5. The internal consistency and test-retest methods were used to examine the reliability of the questionnaire. In the internal consistency method, Cronbach’s alpha coefficients from 0.77 to 0.92 were obtained between the tax culture, its determinants, and the entire questionnaire. The test-retest reliability coefficients ranged from 0.84 to 0.94. Cronbach’s alpha for each research index was as follows: tax culture (0.81), social factors (0.84), personal factors (0.77), organizational factors (0.91), legal factors (0.78), political factors (0.85), and economic factors (0.79), indicating the internal correlation between the variables for measuring the concepts. Therefore, the present study had necessary reliability. The inferential statistical method and Amos software were used to analyze data.

Table 1 presents the tax culture of the research, and Tables 2 and 3 present an overview of the factors for measuring the research variables.

Table 1: Tax culture of research

Tax culture	Paying taxes as respect for citizenship rights
	Submission of tax declaration based on real income and expenses
	Reporting the hidden economic activity of others as a national duty
	Declaring the start of economic activity as a national duty
	The contradiction of accounting and concealment with religious and national values
	Accepting a formal invoice as a cause of loss of national interests
	Paying taxes as a guarantee of public welfare and comfort
	Paying taxes as a guarantee of security, social and economic justice
	Non-payment of taxes as a cause of loss of citizenship rights

Source: Masihi and Mohammadnejad Alizamini, 2015

Table 2: Determinants of tax culture

Row	Criteria	Sub-criteria	Authors
1	Social factors	Media advertising, social media, and social networks	Koumpias and Vazquez [29], Sian et al. (2017), Zanganeh et al. [56], Ebrahimian et al. [14], Heidari et al. [22]
		Guild partners and unions	Heidari et al. [22], Hamrahi and Kohan Mansourkhani [21], Mol-lazadeh [39], Mohseni-Tabrizi et al. [38]
		The necessity of teaching the importance of taxes at schools, universities, etc.	Gaber and Gruevski [17], Nerré [41], Zanganeh et al. [56], Bizaval [9], Vafa et al. [53], Minavand [36], Lari Dasht Beyaz et al. [30], Salehi et al. [48], Laskarizadeh and Azizi [31]

		Honesty, sense of responsibility, and social participation of taxpayers	Vehovar et al. [54], Fisher [16], Nerré [41], Bagheri et al. [6], Heidari et al. [22], Hamrahi and Kohan Mansourkhani [21], Salehi et al. [48], Mollazadeh [39], Askari et al. [5], Mohseni Tabrizi et al. [38], Taherpour Kalantari and Aliyari Shourehdeli [50]
		The spirit of legalism in the family	Zanganeh et al. [56], Ebrahimian et al. [14], Heidari et al. [22], Masihi and Mohammadnejad Ali-Zamini [34], Mollazadeh [39], Mohseni Tabrizi et al. [38]
		Compliance with moral, cultural, and social values and norms	Vehovar et al. [54], Fisher [16], Bame-Aldred et al. [7], Cullen et al. [11], Nerré [43], Bagheri et al. [6], Imani-Khoshkou and Amir Mostofian [25], Lari Dasht Beyaz et al. [30], Taherpour Kalantari and Aliyari [50]
2	Personal factors	The experience of paying taxes, the tradition of taxation	Hamrahi and Kohan Mansourkhani [21], Mollazadeh [39], Mohseni Tabrizi et al. [38]
		The taxpayers' education levels	Torgler and Schneider [52], Bagheri et al. [6], Hamrahi and Kohan Mansourkhani [21], Mollazadeh [39], Mohseni Tabrizi et al. [38]
		Taxpayers' familiarity and awareness of tax laws and regulations, and tax knowledge	Nerré [41], Zanganeh et al. [56], Bagheri et al. [6], Imani Khoshkou and Amir Mostofian [25], Heidari et al. [22], Rezaei Siabidi [46], Lari Dasht Beyaz et al. [30], Masihi and Mohammadnejad Ali-Zamini [34], Mollazadeh [39], Lashkarizadeh and Azizi [31]
		Taxpayers' trust in the government in the way that tax revenues are spent	Batrancea et al. [8], Igbeng et al. (2015), Richardson [47], Zanganeh et al. [56], Bagheri et al. [6], Ghalaji [18], Heidari et al. [22], Kamali [27]
		Assignment of legal lawyers for taxpayers	Hamrahi and Kohan Mansourkhani [21], Mollazadeh [39], Mohseni Tabrizi et al. [38]
		Taxpayers' information and awareness about the importance and necessity of tax payment	Korostelkina et al. [28], Heidari et al. [22], Lashkarizadeh and Azizi [31]
		A positive attitude towards the tax function for the development of society	Vehovar et al. [54], Nerré [41], Zanganeh et al. [56], Ebrahimian et al. [14], Heidari et al. [22], Mollazadeh [39]
		Taxpayers' satisfaction with paying taxes for the services received from the tax organization and the government	Alm and Torgler [2], Heidari et al. [23], Rezaei Siabidi [46], Masihi and Mohammadnejad Ali-Zamini [34], Salehi et al. [48]
		Willingness to pay taxes, tax spirit	Bruno (2019), Vehovar et al. [54], Guerra and Harrington [20], Alm and Torgler [2], Heidari et al. [22], Salehi et al. [48], Taherpour Kalantari and Aliyari-Shourehdeli [50]
3	Organizational factors	Encouragement and recognition of good-credit taxpayers, incentives, and tax exemptions	Helhel and Ahmed [24], Giokas and Antonakas [19], Vafa et al. [53], Makian et al. (2019), Hamrahi and Kohan Mansourkhani [21], Mollazadeh [39]
		Guidance and professional ethics of tax agents, supervisors, and counselors	Darmayasa and Aneswari [13], Apostol and Pop [4], Heidari et al. [23]
		Appropriate behavior of tax organization employees with taxpayers, and respect for clients	Apostol and Pop [4], Darmayasa and Aneswari [13], Nerré [43], Heidari et al. [23]
		Electronic and mechanized tax payment	Matos et al. [35], Darmayasa and Aneswari [13], Nerré [41], Heidari et al. [22], Mollazadeh [39], Mohseni Tabrizi et al. [38]
		New and appropriate methods of tax collection	Matos et al. [35], Nerré [41], Hamrahi and Kohan Mansourkhani [21], Mollazadeh [39]
		Exemption from tax crimes	Helhel and Ahmed [24], Heidari et al. [23]
		Efficiency and effective functioning of the tax organization	Vehovar et al. [54], Igbeng et al. (2015), Helhel and Ahmed [24], Bizaval [9], Heidari et al. [23], Imani Khoshkou and Amir Mostofian [25], Rezaei Siabidi [46], Lari Dasht Beyaz et al. [30], Salehi et al. [48], Taherpour Kalantari and Aliyari-Shourehdeli [50]

		Reduction of administrative process and reduction of tax collection costs	Heidari et al. [22], Rezaei Siabidi [46], Zehi and Mohammad Khanli [57]
		Intelligence, the existence of a comprehensive tax information system	Matos et al. [35], Taylor [51], Yaghoubejad [55], Heidari et al. [22], Hamrahi and Kohan Mansourkhani [21], Mollazadeh [39], Lashkarizadeh and Azizi [31], Mohseni Tabrizi et al. [38]
		Tax justice and fairness	Vehovar et al. [54], Helhel and Ahmed [24], Nerré [41], Alm and Torgler [2], Vafa et al. [53], Bagheri et al. [6], Heidari et al. [23], Imani Khoshkhou and Amir Mostofian [25], Ebrahimian et al. [14], Lari Dasht Beyaz et al. [30], Salehi et al. [48]
		The way of notifying the tax collection process	Heidari et al. [22], Rezaei Siabidi [46], Hamrahi and Kohan Mansourkhani [21], Mollazadeh [39], Mohseni Tabrizi et al. [38]
4	Legal factors	Simplifying tax laws and regulations	Helhel and Ahmed [24], Neck et al. [40], Bizaval [9], Heidari et al. [23], Yaghoubejad [55], Rezaei Siabidi [46], Lari Dasht Beyaz et al. [30], Salehi et al. [48]
		Transparency and comprehensibility of tax laws	Vehovar et al. [54], Igbeng et al. (2015), Nerré [41], Bizaval [9], Yaghoubejad [55], Imani Khoshkhou and Amir Mostofian [25], Rezaei Siabidi [46]
		Teaching the tax organization staff the tax rules and regulations	Giokas and Antonakas [19], Heidari et al. [22]
		Enforcement action and strict adoption of existing tax laws and regulations	Korostelkina et al. [28], Lopez-Luzuriaga and Scartascini [32], Taylor [51], Lule and Fulton [33], Vafa et al. [53], Heidari et al. [23], Imani Khoshkhou and Amir Mostofian [25], Masihi and Mohammadnejad Ali-Zamini [34]
		The way of government service for people	Lopez-Luzuriaga and Scartascini [32], Matos et al. [35], Gaber and Gruevski [17], Vehovar et al. [54], Igbeng et al. (2015), Helhel and Ahmed [24], Bizaval [9], Heidari et al. [23], Lari Dasht Beyaz et al. [30]
		The use of new and electronic technologies in the detection and collection of taxes	Matos et al. [35], Heidari et al. [22], Lari Dasht Beyaz et al. [30], Mollazadeh [39]
		The necessity of detailed tax inspection and audit	Matos et al. [35], Lopez-Luzuriaga and Scartascini [32], Helhel and Ahmed [24], Lule and Fulton [33], AlMohammad and Taj-MirRiahi [3], Heidari et al. [23], Lari Dasht Beyaz et al. [30]
		Fulfillment of financial and spiritual needs of the employees in the tax organization	Lule and Fulton [33], Lari Dasht Beyaz et al. [30], Masihi and Mohammadnejad Ali-Zamini [34]
		Legal transparency of the use of tax revenues by the government	Vehovar et al. [54], Igbeng et al. (2015), Helhel and Ahmed [24], Vafa et al. [53], Lari Dasht Beyaz et al. [30], Kamali [27], Taherpour Kalantari and Aliyari-Shourehdeli [50]

5	Political factors	The determination of the statesmen in receiving taxes, tax authoritarianism	Batrancea et al. [8], Heidari et al. [23], Masihi and Mohammadnejad Ali-Zamini [34]
		Honoring and job satisfaction of tax organization employees	Heidari et al. [23], Imani Khoshkhou and Amir Mostofian [25], Rezaei Siabidi [46], Masihi and Mohammadnejad Ali-Zamini [34]
		The effects of political unrest, stability, security, and political freedom	Bruno (2019), Apostol and Pop [4], Igbeng et al. (2015), Bame-Aldred et al. [7], Nerré [41], Lari Dasht Beyaz et al. [30]
		The roles of political structure, management, and political institutions of the country	Bruno (2019), Apostol and Pop [4], Nerré [41], Mirfardi et al. [37], Salehi et al. [48], Askari et al. [5]
		Political culture and attitude and people toward government	Apostol and Pop [4], Nerré [41], Mirfardi et al. [37], Salehi et al. [48]
		People's political participation in government decisions	Nerré [41], Bagheri et al. [6], Sobhkhiz et al. [49], Askari et al. [5]
		Informing people about the way of using tax revenues	Vehovar et al. [54], Igbeng et al. (2015), Bagheri et al. [6], Imani Khoshkhou and Amir Mostofian [25], Salehi et al. [48]
		Taxpayers' political belief and trust in tax authorities and statesmen	Batrancea et al. [8], Casalin [10], Igbeng et al. (2015), Zanganeh et al. [56], Bagheri et al. [6], Sobhkhiz et al. [49], Lari Dasht Beyaz et al. [30]
6	Economic factors	Time delay in tax collection by the finance department, tax deferral	Helhel and Ahmed [24], Rezaei Siabidi [46], Jahanbakhshi and Boudaghi Khajenobar [26]
		Economic problems caused by sanctions and economic crises, and their psychological burden	Gaber and Gruevski [17], Mirfardi et al. [37]
		Simplifying tax coefficients and rationalizing tax collection procedures	Vehovar et al. [54], Mirfardi et al. [37], Lari Dasht Beyaz et al. [30], Salehi et al. [48], Lashkarizadeh and Azizi [31]
		Economic structure, politics, management, and economic culture of the country	Korostelkina et al. [28], Igbeng et al. (2015), Richardson [47], Nerré [41], Alm and Torgler [2], Bagheri et al. [6], Mirfardi et al. [37]
		Economic health or administrative and financial corruption of tax authorities	Casalin et al. [10], Gaber and Gruevski [17], Igbeng et al. (2015), Lule and Fulton [33], Bagheri et al. [6], Heidari et al. [23], Mirfardi et al. [37], Imani Khoshkhou and Amir Mostofian [25], Kamali [27]
		The roles of the inflation rate, unemployment, and poverty in tax payment	Gaber and Gruevski [17], Igbeng et al. (2015), Bagheri et al. [6], Imani Khoshkhou and Amir Mostofian [25]

Conceptual model of research

The conceptual model was developed using several models, in which the determinants of tax culture had social, personal, organizational, political, legal, and economic factors, to clarify the relationship between the research variables.

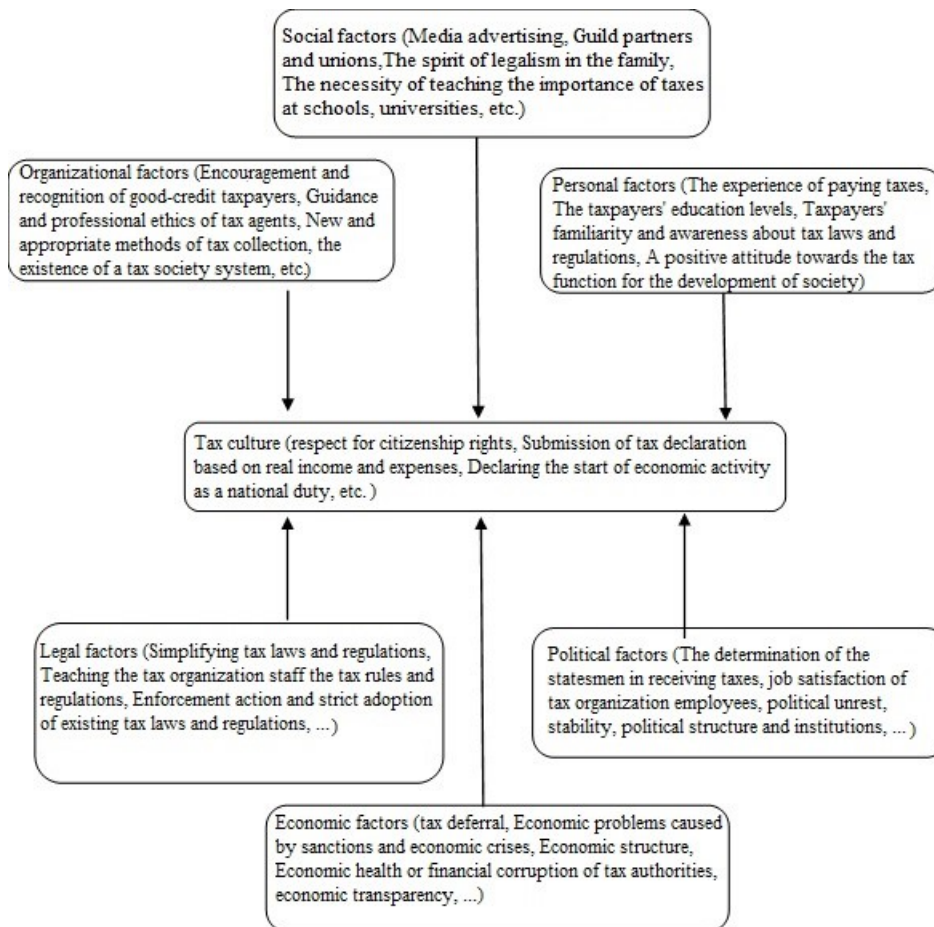


Figure 1: Conceptual model of research

The research hypotheses are as follows according to the conceptual model of research: Social, personal, organizational, legal, political, and economic factors have significant effects on tax culture.

Research findings

The values of data skewness and kurtosis are examined to investigate the data distribution.

Table 3: Data normality status

Variable	Minimum	Maximum	Skewness	c.r.	Kurtosis	c.r.
Economic 1	1.000	5.000	.309	2.522	-.696	-2.840
Eco.2	1.000	5.000	.575	4.698	-.332	-1.353
Eco.3	1.000	5.000	.524	4.275	-.622	-2.540
Eco. 4	1.000	5.000	.605	4.938	-.313	-1.278
Eco. 5	1.000	5.000	.638	5.207	-.320	-1.306
Eco. 6	1.000	5.000	.481	3.929	-.593	-2.422
Political 1	1.000	5.000	.254	2.072	-.690	-2.819
Po. 2	1.000	5.000	.650	5.309	-.348	-1.419
Po. 3	1.000	5.000	.590	4.815	-.346	-1.413
Po. 4	1.000	5.000	.580	4.739	-.269	-1.098
Po. 5	1.000	5.000	.471	3.845	-.528	-2.157
Po. 6	1.000	5.000	.560	4.576	-.394	-1.610
Po. 7	1.000	5.000	.573	4.680	-.594	-2.426
Po. 8	1.000	5.000	.584	4.768	-.295	-1.203
Legal 1	1.000	5.000	.311	2.542	-.642	-2.620
Le 2	1.000	5.000	.663	5.414	-.369	-1.505
Le 3	1.000	5.000	.595	4.855	-.350	-1.429
Le 4	1.000	5.000	.506	4.132	-.359	-1.467
Le 5	1.000	5.000	.623	5.090	-.491	-2.005
Le 6	1.000	5.000	.569	4.642	-.396	-1.617
Le 7	1.000	5.000	.571	4.662	-.354	-1.445
Le 8	1.000	5.000	.549	4.487	-.430	-1.754
Le 9	1.000	5.000	.515	4.207	-.441	-1.800
Organizational 1	1.000	5.000	.246	2.006	-.743	-3.031
Org 2	1.000	5.000	.552	4.506	-.436	-1.781
Org 3	1.000	5.000	.548	4.473	-.400	-1.631
Org 4	1.000	5.000	.564	4.607	-.520	-2.121
Org 5	1.000	5.000	.572	4.671	-.368	-1.503
Org 6	1.000	5.000	.561	4.577	-.490	-2.002
Org 7	1.000	5.000	.569	4.644	-.427	-1.742
Org 8	1.000	5.000	.502	4.099	-.512	-2.089
Org 9	1.000	5.000	.540	4.406	-.516	-2.106
Personal 1	1.000	5.000	.231	1.884	-.626	-2.554
Per 2	1.000	5.000	.571	4.665	-.429	-1.753
Per 3	1.000	5.000	.579	4.731	-.469	-1.916
Per 4	1.000	5.000	.511	4.174	-.329	-1.342
Per 5	1.000	5.000	.624	5.092	-.228	-.933
Per 6	1.000	5.000	.517	4.218	-.466	-1.904
Per 7	1.000	5.000	.560	4.576	-.452	-1.847
Per 8	1.000	5.000	.588	4.798	-.309	-1.262
Social 1	1.000	5.000	.451	3.678	-.749	-3.058
So 2	1.000	5.000	.596	4.863	-.343	-1.399
So 3	1.000	5.000	.530	4.328	-.634	-2.587
So 4	1.000	5.000	.448	3.660	-.774	-3.158
So 5	1.000	5.000	.498	4.065	-.573	-2.338
So 6	1.000	5.000	.225	1.838	-.838	-3.421
Tax culture 1	1.000	5.000	.325	2.653	-.799	-3.262
T.c 2	1.000	5.000	.219	1.788	-.845	-3.450
T.c 3	1.000	5.000	.363	2.960	-.714	-2.914
T.c 4	1.000	5.000	.324	2.647	-.580	-2.366
T.c 5	1.000	5.000	.223	1.822	-.813	-3.318
T.c 6	1.000	5.000	.258	2.102	-.682	-2.783
T.c 7	1.000	5.000	.216	1.762	-.818	-3.341
T.c 8	1.000	5.000	.153	1.247	-.758	-3.093
T.c 9	2.000	5.000	.173	1.410	-1.132	-4.623
Multivariate					327.082	41.307

Since the skewness values of all research variables are in the range of -2, 2 and their kurtosis is also in the range of -5, 5, the data distribution related to the variables is not significantly different from the normal distribution and it is normal.

Table 4: Values and significance of factor loadings

Observed		Latent	Non-standardized factor loading	Standard error	T-value	Significance level	Standard factor loading
Culture	→	Cul 1	.132	.029	4.518		.139
Culture	→	Cul 2	.210	.028	7.444	***	.242
Culture	→	Cul 3	.187	.029	6.418	***	.189
Culture	→	Cul 4	.204	.028	7.167	***	.219
Culture	→	Cul 5	.196	.032	6.167	***	.196
Culture	→	Cul 6	.114	.029	3.862	***	.123
Culture	→	Cul 7	1.000			***	.947
Culture	→	Cul 8	1.036	.038	27.238	***	.844
Culture	→	Cul 9	1.029	.038	26.767	***	.838
Social	→	So 1	.981	.038	25.697		.825
Social	→	So 2	1.037	.039	26.878	***	.839
Social	→	So 3	.939	.038	24.737	***	.812
Social	→	So 4	.971	.039	24.939	***	.815
Social	→	So 5	1.038	.039	26.736	***	.838
Social	→	So 6	1.025	.039	26.269	***	.832
Personal	→	Per 1	1.000				.950
Personal	→	Per 2	.914	.033	27.687	***	.850
Personal	→	Per 3	.978	.032	30.148	***	.876
Personal	→	Per 4	.953	.033	29.131	***	.866
Personal	→	Per 5	.868	.032	26.731	***	.839
Personal	→	Per 6	.978	.033	29.479	***	.869
Personal	→	Per 7	1.000			***	.842
Personal	→	Per 8	1.033	.046	22.490	***	.862
Organizational	→	Org 1	1.042	.046	22.480		.862
Organizational	→	Org 2	.976	.045	21.495	***	.840
Organizational	→	Org 3	.953	.044	21.684	***	.844
Organizational	→	Org 4	1.040	.046	22.447	***	.861
Organizational	→	Org 5	1.030	.046	22.342	***	.859
Organizational	→	Org 6	1.088	.041	26.856	***	.947
Organizational	→	Org 7	1.000			***	.869
Organizational	→	Org 8	.958	.040	23.760	***	.858
Organizational	→	Org 9	.963	.041	23.286	***	.849
Legal	→	Le 1	.996	.041	24.069		.864
Legal	→	Le 2	.929	.040	22.957	***	.843
Legal	→	Le 3	.989	.041	23.903	***	.861
Legal	→	Le 4	.955	.039	24.302	***	.868
Legal	→	Le 5	.930	.041	22.793	***	.840
Legal	→	Le 6	1.068	.036	30.018	***	.953
Legal	→	Le 7	1.000			***	.869
Legal	→	Le 8	.991	.042	23.533	***	.854
Legal	→	Le 9	.971	.041	23.663	***	.856
Political	→	Po 1	.969	.042	23.017		.844
Political	→	Po 2	1.041	.042	24.582	***	.873
Political	→	Po 3	.924	.041	22.718	***	.838
Political	→	Po 4	.972	.042	23.284	***	.849
Political	→	Po 5	1.004	.042	23.671	***	.856
Political	→	Po 6	1.046	.035	29.841	***	.951
Political	→	Po 7	1.000			***	.852
Political	→	Po 8	1.108	.047	23.541	***	.873
Economic	→	Eco 1	.995	.045	22.028		.842
Economic	→	Eco 2	1.044	.046	22.574	***	.853
Economic	→	Eco 3	.960	.044	21.807	***	.837
Economic	→	Eco 4	1.003	.045	22.423	***	.850
Economic	→	Eco 5	1.021	.045	22.480	***	.851
Economic	→	Eco 6	1.109	.040	27.483	***	.943

Given that the process of confirmatory factor analysis is being carried out in the measurement model, there must be two necessary conditions (significance of factor loadings and a minimum value of 0.3 for factor loadings) to establish convergent validity.

Table 5: Fit indices of the measurement model

Fit indices	The allowed limit for the fit index	The obtained value of the initial model
Chi-square/df	<3	1.43
RMSEA	<0.08	0.033
PNFI	>0.5	0.876
GFI	>0.8	0.849
AGFI	>0.8	0.835
NFI	>0.9	0.924
NNFI= TLI	>0.9	0.974
CFI	>0.9	0.975
RFI	>0.9	0.920
IFI	>0.9	0.975

Table 6: Standardized and non-standardized path coefficients

Hypothesis	Independent		Dependent	Non-standardized path coefficient	Standardized path coefficient	T-statistic	Significance level	Result
Effects of social factors on tax culture	Social factors	→	Culture	.210	.242	7.444	***	Confirmed positive effect
Effects of personal factors on tax culture	Personal factors	→	Culture	.187	.189	6.418	***	Confirmed positive effect
Effects of organizational factors on tax culture	Organizational factors	→	Culture	.204	.219	7.167	***	Confirmed positive effect
Effects of legal factors on tax culture	Legal factors	→	Culture	.132	.139	4.518	***	Confirmed positive effect
Effects of political factors on tax culture	Political factors	→	Culture	.196	.196	6.167	***	Confirmed positive effect
Effects of economic factors on tax culture	Economic factors	→	Culture	.114	.123	3.862	***	Confirmed positive effect

Social factors affect tax culture. Based on the table above and according to the T -statistic of 7.44 for the effects of social factors on tax culture, which is greater than the critical statistic of the table, and also the significance level of 0.00 for this statistic, which is lower than 0.05, we can conclude that social factors have significant effects on tax culture and its effect is positive or direct on tax culture.

Personal factors affect tax culture. Based on the table above and according to the T -statistic of 6.41 for the effects of personal factors on tax culture, which is greater than the critical statistic of the table, and also the significance level of 0.00 for this statistic, which is lower than 0.05, we can conclude that personal factors have significant effects on tax culture and its effect is positive or direct on tax culture.

Organizational factors affect tax culture. Based on the table above and according to the T -statistic of 7.16 for the effects of organizational factors on tax culture, which is greater than the critical statistic of the table, and also the significance level of 0.00 for this statistic, which is lower than 0.05, we can conclude that organizational factors have significant effects on tax culture and its effect is positive or direct on tax culture.

Legal factors affect tax culture. Based on the table above and according to the T -statistic of 4.51 for the effects of legal factors on tax culture, which is greater than the critical statistic of the table, and also the significance level of 0.00 for this statistic, which is lower than 0.05, we can conclude that legal factors have significant effects on tax culture and its effect is positive or direct on tax culture.

Political factors affect tax culture. Based on the table above and according to the T -statistic of 6.16 for the effects of political factors on tax culture, which is greater than the critical statistic of the table, and also the significance level of 0.00 for this statistic, which is lower than 0.05, we can conclude that political factors have significant effects on tax culture and its effect is positive or direct on tax culture.

Economic factors affect tax culture. Based on the table above and according to the T-statistic of 3.86 for the effects of economic factors on tax culture, which is greater than the critical statistic of the table, and also the significance level of 0.00 for this statistic, which is lower than 0.05, we can conclude that economic factors have significant effects on tax culture and its effect is positive or direct on tax culture.

Table 7: Coefficient of determination of tax culture

Variable	Symbol	Coefficient of determination
Tax culture	Security	0.935

The coefficient of determination (R^2) indicates how many percent of changes in the dependent variable is explained by the independent variable. In other words, the coefficient of determination indicates “how much of changes in the dependent variable are affected by the corresponding independent variable and the rest of changes in the dependent variable are related to other factors”. In the structural equation model, there are coefficients of determination according to the number of dependent variables. Based on the coefficient of determination (R^2) of 0.93 for the effects of the above-mentioned factors on the tax culture, the model can explain 93% of changes in tax culture, and it has a desired explanatory power.

Table 8: Frequency of respondents in tax culture

	Frequency	Relative frequency	Cumulative frequency
Very low	67	16.8	16.8
Low	113	28.3	45.0
Moderate	45	11.3	56.3
High	112	28.0	84.3
Very high	63	15.8	100.0
Total	400	100.0	

The mean of each sub-factor of tax culture is higher than the moderate level and 55% among photographers and videographers guild using the Delphi method.

Summary and conclusion

The status of six factors of tax culture, namely social, personal, organizational, legal, political, and economic factors, and a total of 58 variables were examined and the effects of 55 factors on tax culture were confirmed to sociologically investigate the determinants of tax culture. The three variables, simplifying tax coefficients, economic structure and institutions, economic policy and culture, respect and job satisfaction of employees, and agents of the tax affairs organization obtained the highest ranks in terms of importance. The research results in the field of significant and direct effects of the above-mentioned factors with the sub-factors on the tax culture were consistent with the researchers' studies in Table 2. Countries will not be able to carry out national infrastructures and provide services to people without receiving taxes. The weakness of the tax culture of any society depends on the laws and regulations and functions of the tax system as well as its cultural inadequacies. Therefore, reforming the tax law and correcting its deficiencies and shortcomings, and modeling it from the efficient and dynamic tax systems of advanced countries can strengthen the tax culture and increase the social participation of taxpayers who, for various reasons, criticize the way of paying taxes and do not comply with it. The taxpayers' doubts and misgivings about paying taxes can be reduced or adjusted by establishing a fair, transparent, and just tax system. Taxpayers should reach the rational and logical belief that paying taxes is a social norm and value and tax deferral is a countervalue, and the main purpose of tax is that its revenues can lead to better performance of the government in fulfilling the public needs. Improving the tax culture alone by the tax affairs organization is not resultful and it requires the cooperation and interaction of all executive institutions and people. The deficiencies of the tax system are minimal and controllable, and we can see the growth of tax compliance in a healthy and dynamic economy. By strengthening the tax culture, the taxpayers' attitude and knowledge about the importance and necessity of paying taxes increase their sense of responsibility and social participation in the field of real self-declaration, and voluntary and timely payment of taxes, and finally, voluntary payment of taxes by taxpayers will lead to economic prosperity, and growth and development of countries in various aspects.

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