

# 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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## 1 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,

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creating a culture of self-declaration, and consequently increasing the level of tax compliance are the main concerns 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.

## 2 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.

## 3 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.

## 4 Research methods

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

### 4.1 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]  |



## 4.2 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.

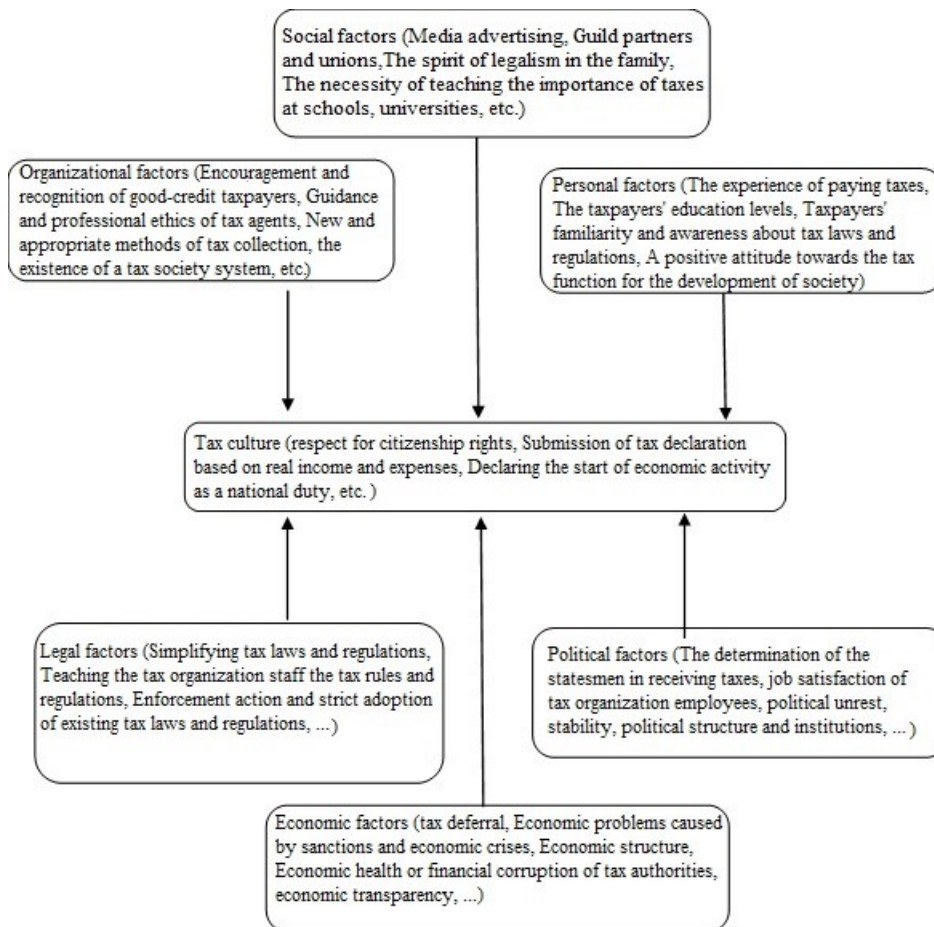


Figure 1: Conceptual model of research

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.

## 5 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.

## 6 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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