

# Tax Culture and its Impact on Tax Activity (Applied Research Regarding the General Authority for Taxation)

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The research aims to shed light on the impact of tax culture on the performance of tax activity regarding the General Authority for Taxation as a service provider for taxpayers and companies. The Authority can adopt new concepts to increase understanding and to know how to pay attention to taxpayers. They can increase the speed of achievement and learning, which reflects on their tax performance in attracting new taxpayers and building long-term relationships with them. In analysing its variables, the research was based on questionnaires as the main tools for collecting information by surveying the opinions of the individual supervisors. Their answers were analysed using computational circles, standard deviations and the method of analysis. The results showed that tax culture had a significant effect on tax activity. This is evident by its contribution to the interpretation of the total variance, which is a good indicator of the effect of tax culture on the performance of the research sample.

**Key words:** *Activity, impact, tax, culture.*

## Introduction

Taxation is one of the most important sources of public revenue for the state. It also significantly contributes to the state's role in achieving economic and social goals. Effects vary according to the prevailing economic and political system. Tax culture is one of the most important topics to have received great attention from researchers, namely tax relations set up

in relation to the national culture. Tax culture varies from one country to another because it involves a range of factors that affect and increase its impact. The problems of this research were expressed in several questions: What is the tax culture and the readiness of the General authority for taxation? What is the impact of the dimensions of tax culture (culture of power, culture of human relations, culture of learning, culture of achievement) in the performance of the activities involved with the research sample? The important research on this subject involves the study of new variables related to the dimension of tax culture. These are the culture of power, culture of human relations, culture of learning and culture of achievement. They enable improvement in the performance of tax activities. This makes it possible to study and analyse the nature of the relationship between the dimensions of tax culture and the impact on the performance of the activity of the General authority for taxation (Faisal, Shabbir, Javed, & Shabbir, 2016; Iqbal, Shabbir, Zameer, Ahmed, & Ahmad, 2017; Ramli et al., 2018; Shabbir, Mohd Shariff, Kiran, Faisal, & Shahzad, 2016; Shabbir, Shariff, Alshaibani, Faisal, & Salman, 2018; Shabbir, Shariff, Bin Yusof, Salman, & Hafeez, 2018; Shabbir, Shariff, & Shahzad, 2016).

The study of Abdel-Dayem and Abbas (2014) indicates the importance of tax culture in reducing the phenomenon of tax evasion. The dissemination of tax culture is one of the international demands resulting from the lack of means of punishment for tax evasion. This study relied on the questionnaires of an intentional 72.22% sample of taxpayers and tax administration staff in Biskra, Algeria. The study concluded that regarding the dissemination of tax culture, the reduction of the phenomenon of tax evasion in Algeria is the responsibility of all actors: the managers of taxes, assigners (people in charge), politicians, academics... etc. Reform must be holistic, comprehensive and impartial.

In the study of Birger Nerré, University of Hamburg, Germany, 2008, entitled 'Tax culture is the basic concept of tax policy, economic and political analysis', the research topic is: What is the basic concept of tax culture?

The study sought to suggest that considerations of tax culture should not be limited to taxpayers. This study concluded that tax culture has been an integral part of the culture within the country historically. This includes the dependencies and relationships resulting from its continuous interaction and understanding. The tax culture of a country requires extensive research and a large number of actors and institutions. Moreover, a sound tax policy is based on the concept of tax culture. Despite the importance of this research, it has, however, only focused on one limited side of tax culture - the taxpayers' side (Hussain, Fangwei, Siddiqi, Ali, & Shabbir, 2018; Muhammad Irfan Afzal, Shabbir, & Faisal, n.d.; Shabbir, Kassim, Faisal, Abbas, & Sabti, 2018; Shabbir, Shariff, & Shahzad, 2017; Ul-Hameed, Shabbir, Imran, Raza, & Salman, 2019).

In the investigation of the study made by Inga Maksvytien and Kristina Šinknnien titled 'Identification and Estimation of the influence of General Macroeconomic Factors on changes in country's tax culture', at the University of Vitutas Magnus, Lithuania (2005), the research subject was 'How to determine and estimate the effect of general macroeconomic factors on changes in the country's tax culture'. This study attempted to identify the concept of tax culture. It aimed to assess the effect of macroeconomic factors on changes in tax culture in the country. It also assessed changes in the tax culture of the country. Finally, the study found a number of results, the most important being that almost all countries in the European Union have an average level of tax culture. The decline in macroeconomic indicators leads to a decline in tax culture due to the failure of national economic and social policy systems. Despite the importance of this subject, the researchers studied the tax culture of the developed countries and did not address the Arab countries (Imran et al., 2018; Jabarullah, Shabbir, Abbas, Siddiqi, & Berti, 2019; Shabbir, 2009; Shabbir, Asad, Faisal, & Salman, 2019).

## **Methodology**

### ***Research problem***

The problem can be expressed by the following questions:

1. What is the tax culture and the readiness of the General authority for taxation to implement them?
2. What are the factors that help to raise the level of tax culture?
3. What is the extent of the importance of the response and perception of the sample investigated regarding tax culture and its impact on the performance of the body of the research sample?
4. What is the impact of the dimensions of tax culture (culture of power, culture of human relations, culture of learning and culture of achievement) on the performance of the activity of the research sample?

### ***Research importance***

The research derives its importance by:

1. Studying new variables of the tax culture dimension, namely: the culture of power, culture of human relations, culture of learning and culture of achievement. These can be used to improve tax activity.
2. Studying and analysing the nature of the relationship between the dimensions of tax culture and its impact on the performance of the General Authority for Taxation.
3. Studying the role of the General Authority for Taxation and its distinguished services in relation to the commitment of the taxpayers. This is reflected in the performance of the commission's activity.

### ***Research objectives***

The research aims to achieve the following objectives:

1. Identify the level of commitment of taxpayers in the General authority for taxation.
2. Identify the extent to which the research body is able to understand the importance of the dimensions of tax culture.
3. Explain the dimensions of tax culture that are most influential in the performance of the activity of the research sample.
4. Know the effect of tax culture on improving the performance of tax activity.

### ***Research hypotheses***

The research is based on the following assumptions:

1. There is a significant statistical correlation between tax culture and tax activity.
2. Tax culture has a significant statistical impact on tax activity.
3. The dimensions of the tax culture have a statistically significant effect on the performance of tax activity.

### ***Domain and research data***

- Time Limits: The research was completed during the year 2019.
- Spatial boundaries: The General Authority for Taxation.

### ***Methodology of study***

The study relied on the analytical experimental approach through the collection and analysis of necessary data. This approach focuses on the survey of views of the sample of the research and its directions. It uses a descriptive approach. To describe the reality of the variables studied, an analytical approach is used to analyse the results of statistical treatments of the variables of research to draw conclusions and adopt recommendations.

### ***Analysis tools***

The questionnaires, which were the main tools for collecting research information, were distributed from 1/2/2019 to 29/4/2019. The questionnaire was divided into two main parts. The first was general information about the characteristics of the research sample. The second consisted of 28 Divided into two axes: the first axis consisted of 20 paragraphs related to the measurement of tax culture and the second axis consisted of 8 paragraphs to measure the activity of tax performance.

### ***Problems and difficulties of research***

1. The lack or scarcity of references, studies and scientific research on the subject of tax culture, as it is one of the new topics in the field of research and studies.
2. Difficulty in obtaining information from the Authority.

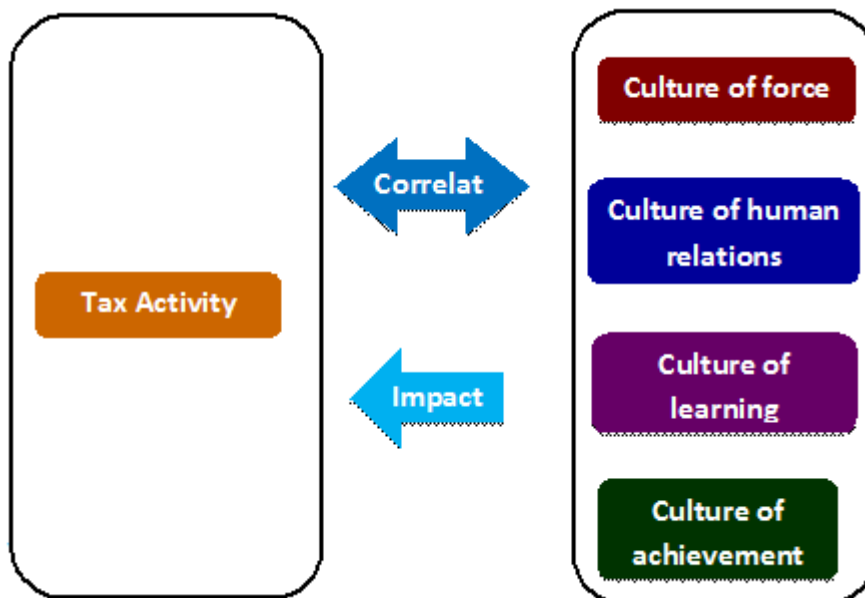
3. The unstable security situation in the country at the time of the completion of the research.

### ***Research model***

The research model was based on the views of a number of researchers in previous studies. It reviewed the independent variable (tax culture) and defined it in four dimensions (the culture of force, culture of human relations, culture of learning and culture of achievement). It also analysed its effect on the dependent variable (tax activity), as shown in Figure 1.

**Figure 1**

*The descriptive outline of the research*



### ***Society and sample research***

In order to test the hypotheses of the study and achieve its objectives, the sample was randomly selected from the study community in the General Authority for Taxation (PhD, MA and BA). These certificates are closer to the subject of the study and the size of the community. The latter, according to the statistics of the commission, is 140 individuals. The sample size of this community was determined according to the global model (D Morgan) to determine the sample size at a level of significance from (0.05), up to (0.01). The sample size, according to this model, was 103 individuals, representing 74% of the total study population, as shown in Table (1).

**Table 1**

*Determining the sample size of the study from a given population*

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	246
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	181	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	205	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	370
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377
75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	322	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384

*'N' is population size, 'S' is sample size.*

A total of 103 questionnaires were distributed to the sample. The number of questionnaire forms answered that met the conditions of the analysis and study of the sample, reached 97. Table 2 shows the sample of the study, the number of forms distributed, the number received and the percentage of recovery.

**Table 2**

*Description of the research sample, the number of distributed and received forms and the percentage of recovery*

The sample community	Number of distributed forms	Number of received forms	Recovery rate
General Authority for Taxation	103	97	94%

### ***Measure of honesty and consistency***

***Honesty test:*** The researchers presented the questionnaire to a group of arbitrators who are competent in the field of research. The researchers responded to the opinions of the arbitrators and made necessary changes in the light of the proposals submitted and issued in the questionnaire in its final form.

***Consistency test:*** Consistency means that the questionnaire will give the same result if it is redistributed more than once under the same conditions. The consistency test involves the Kronbach Alpha equation in the case of tests in which the estimated grades are not one and zero but can present different values (1, 2, 3, 4, ...). As in the case of tests using the Likert ladder, as well as the answers to the paragraphs, this equation is also used in tests of objective or essay questions (Al-Jadri and Abu-Hilu, 2009, p. 171). Table 3 shows the stability test for the study variables.

**Table 3**

*Test of the consistency of the search variables using the Kronbach Alpha coefficient*

<b>No.</b>	<b>Variables</b>	<b>Kronbach Alpha coefficient</b>
1	Tax culture	0.947
2	Tax activity	0.910
3	Total	0.919

It is clear from the results shown in the table above that the value of the Cronbach alpha coefficient is high for each research variable. The total value of the search variables for the alpha coefficient is 0.919. This is a high stability value, so this results confirm the validity and consistency of the questionnaire of the study. Its validity applies to the sample of the basic study. It also applies to the analysis of the results and answers to the study questions and test hypotheses.

### ***Statistical tools and methods used in processing and analysing data***

The researchers relied on data analysis and processed the results using statistical methods:

1. Spss-Ver-19 package: used to extract the results.
2. Microsoft Excel 2010 for data analysis.

## **Theoretical Review**

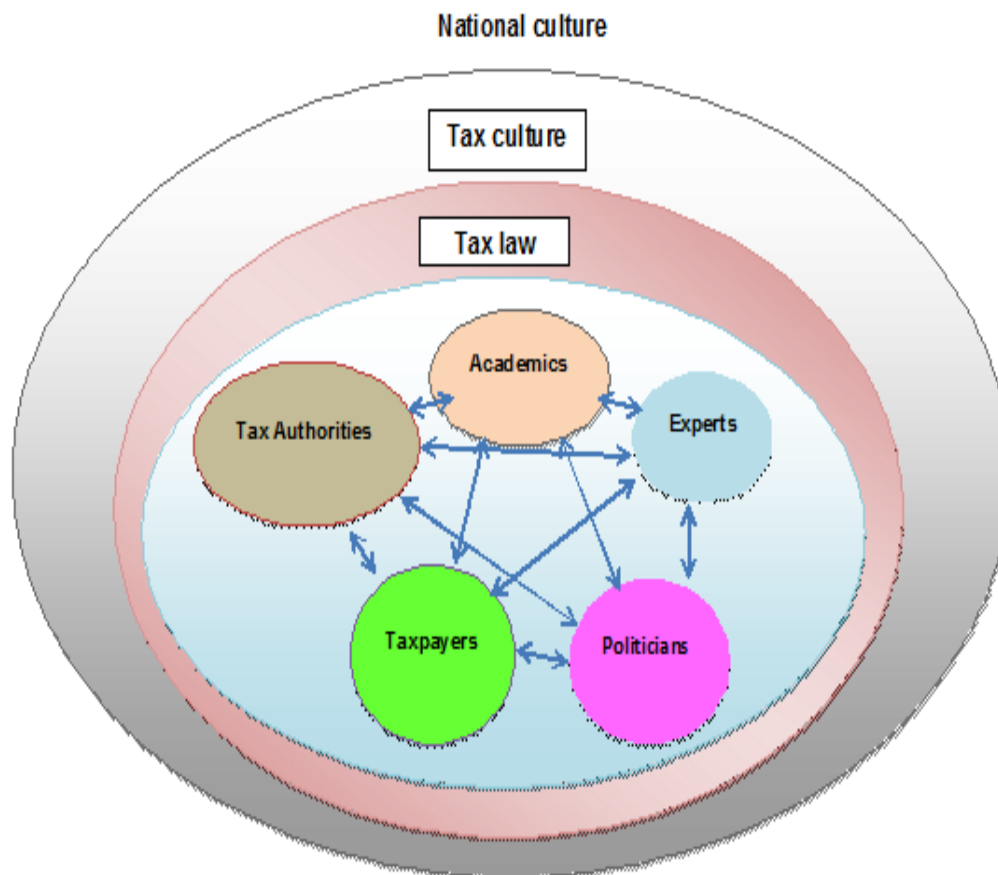
### ***The Concept of Tax Culture***

The classical concept of Schumpeter's tax culture is limited to the founders of the tax system. In this case, taxpayers were not part of the tax culture. Recent interpretations link taxpayers and tax authorities (Birger Nerré, 2008, p. 2). The concept of tax culture can be interpreted when the concept is fragmented into its individual terms: 'tax' and 'culture'. From the tax

point of view, the tax system and the practice of the actual tax method are not part of the tax culture of the country. They are indicative of the relationship between ‘tax administration’ and taxpayers charged because of their privacy and individuality. With regard to the tax authorities, the structure of the capabilities of individual levels should be taken into account. For instance, how will the tax revenues be distributed? How is the tax law clear and precise in this regard? How, in consequence, are violations punished?

The tax culture includes tax elements, i.e., those who represent taxpayers, tax administration, education and culture growth. Also included are those who represent tax changes, tax justice, economic efficiency, the productivity of taxable income, etc. There are those who believe that tax culture is closely related to the mindset of taxpayers and their moral spirit towards tax liability. This is what we observe in the following figure:

**Figure 2**  
*Actors in tax culture*



(Source: Birger Nerré, the Concept of Tax Culture, p. 12).

Tax culture is defined as a set of tax relations formed in national culture in order to improve tax revenues. This includes the attitude and behaviour of those involved in the tax system (Nerré 2008). Tax culture in a given country ‘is the sum of all appropriate formal and



informal institutions associated with the national tax system and its practical implementation, which is historically associated with the culture of the country. This interdependence and integration occurs because of the continuous interaction of these factors.’ Tax culture consists of several factors (government, tax administration, taxpayers) (Nerré, 2008):

1. The government that determines the rules that the taxpayers and tax administration are committed to. The first group of the government, in exchange for tax administration, deals with the question: To what degree can the government control or build the appropriate tax administration to carry out its tasks as intended by law?
2. Taxpayers who interact with tax officials and some of the second group of taxpayers who deal with tax administration deal with the question: to what extent can taxpayers pay tax deductions or eliminate the tax burden? Therefore, taxpayers are the elected, so they have the ability to determine (even partially) the future rules of the tax payment process.

Tax is defined according to the modern concept of ‘a monetary amount imposed by states on those charged with performing their economic, political and social functions’ (Fahl, 2008, p. 10). Tax culture is an evolving phenomenon, not a static one. It is part of the national culture or culture of society (2005: 9, Kristina ŠINKŪNIEN,).

### ***Dimensions of Tax Culture***

1. ***Power culture:*** This concept (Geert Hofstede et al., 1998) argues that countries where power distribution is weak tend to achieve equality. This leads to fiscal consolidation and policies that lead to the unity of application in accounting as well as to communities that resist the case of uncertainty strongly with a high level of caution. This affects the objectivity of accounting measurement. In small institutions, things and decisions are centred around a central character. The success of this cultural pattern depends on both the technical and administrative decisions of the central personality. The power of culture affects the intensity of organisational responses to culture during their implementation in daily activities. The more effective the response, the more powerful the culture and its impact on the life of an organisation (Jeptur, 2012, p. 35). Culture is a subtle force with a multifaceted effect. It plays many roles in an organisation. The most important of these roles is the relationship of an organisation's culture to its organisational structure, the effectiveness of the organisation, its performance, its creativity and commitment. The culture can have positive and negative consequences.
2. ***Culture of acquisition and learning:*** Culture is not an innate instinct. It is derived from the society that surrounds an individual. Every human society has a particular culture. The individual moves through culture in social circles. These include their family, school and work organisation. The acquisition of culture through learning takes place intentionally or unintentionally through experience or the connection of the individual and their relationship and interaction with others. (Wasfi, 1988, p. 85).

- 3. *Culture of achievement:*** This means encouraging individual initiative and achieving a sense of accomplishment among the members of the organisation in order to achieve the objectives of the institution (Abdullah, 2011, p. 30). It focuses on success, excellence and growth. (Hawari, 2010, p. 2010-74).
- 4. *The culture of human relations:*** This refers to how the strength, quality and impact of the relationship among staff can affect the work process in the commission (Al-Ajez, Bahar, 2008).

### ***The Concept of Tax Activity***

Tax activity is the performance of the tax instrument in the tasks and duties entrusted to it. When done in an efficient and effective manner, it ensures the existence of a fair, effective and economical tax system (Maja Klum, 2004, p. 567-574.).

We note from this definition that tax activity ensures the application of the tax system by the tax administration. This activity is effective if the tax administration respects the rules on which the tax is based.

It is represented by justice and equality, appropriateness of achievement and the economy at the expense of achievement. This performance is efficient if the objectives are achieved with the lowest costs.

The performance of tax activity is defined as ‘the application of tax administration to the regulations and laws derived from the tax system’. The tax performance is effective if the tax policy, regulations and applicable laws have the ability to raise tax revenues. This leads to increased tax collection and thus finances the public treasury.

### **Empirical Analysis and Test**

This section seeks to clarify the most important characteristics of the members of the research sample (the employees of the General Authority for Taxation), with the information contained in the questionnaire distributed to them. The following is a brief description of the members of the research sample.

- 1. *Gender:*** Table 4 shows that the number of males reached 50 individuals, i.e. 51.55% of the total sample of the study, while the females reached 47 individuals, i.e., 48.45% from the total study sample.

2. **Age:** Table 4 shows that the age group ranging from 41-50 years were 30 members (30.93%) of the total sample of the study (97). This was the highest percentage, followed by the age group of 31 - 40 years, which included 27 individuals, or 27.84%. This was followed by the age group of 21-30 years, with 21 individuals (21.65%), followed by the age group of 50 years and over with a total of 16 individuals or 16.49%. Finally, the category of 20 years and less was 3 individuals, or 3.09%.
  
3. **Scientific qualification:** Table 4 shows that the majority of the sample members have a bachelor's degree, as they numbered 68 of the total sample of the study, or 70.10%. The number of students with a high diploma was 13 individuals, or 13.40%. 9 individuals were holders of a master's degree, or 9.28%. Finally, the number of holders of a doctorate was 7 individuals, or 7.22%. This indicates that the majority of respondents had a good culture and had adequate scientific abilities to answer questions. This makes the answers more precise and objective.
  
4. **The number of years of service:** Table 4 shows that the period of service of 16-20 years contained the highest percentage of members (30 individuals, i.e. 30.93% of the total sample of the study). The period of service 10 - 15 years contained 23 individuals, or 23.71%, followed by the duration of service of less than 10 years, which contained 19 individuals (19.59%). The period of service from 21-25 years amounted to 15 individuals, or 15.46%. Finally, the length of service of 26 years or more amounted to 10 members, or 10.31%. It is clear that the sample in question is characterised by intellectual maturity and skilful integration among all levels. This creates a strong study, especially regarding the answers of the sample to the paragraphs in the questionnaire in terms of understanding and comprehension.

**Table 4**

*Characteristics of sample members*

No.	Variables	Categories	Repetition	The ratio %
1.	Sex	Male	50	51.55
		Female	47	48.45
		<b>Total</b>	<b>97</b>	<b>100.00</b>
2.	Age	20 years and less	3	3.09
		21-30 years	21	21.65
		31 - 40 years	27	27.84
		41-50 years	30	30.93
		50 years and over	16	16.49
		<b>Total</b>	<b>97</b>	<b>100.00</b>
		Doctorate	7	7.22
		Master	9	9.28

3.	Qualification (academic degree)	Post Graduate Diploma	13	13.40
		Bachelor	68	70.10
		<b>Total</b>	<b>97</b>	<b>100.00</b>
4.	Number of years of service	Less than 10 years	19	
		10-15 years	23	
		16-20 years	30	
		21-25 years	15	
		More than 26 years	10	
		<b>Total</b>	<b>97</b>	<b>100.00</b>

### Link and Influence

#### *The relationship between tax culture and tax activity*

This study seeks to determine the nature of the relationship between the variables of the study and to know the acceptance or rejection of the first main hypothesis, which is:

There is a significant positive correlation between tax culture and tax activity according to a simple correlation coefficient (Pearson Correlation Coefficient). This is considered as one of the statistical methods used to measure the strength and direction of the linear relationship between two quantitative variables at the level of the sample being investigated.

Based on Table 5 and Figure 3, there is a significant positive correlation among positive morality, tax culture and tax activity at the macro level. The relationship was valued at (0.862 \*\*) and placed at a level of significance of 0.01. The number of moral relations was 5, constituting 100%. The highest sub-value of correlation coefficients was in this axis between achievement culture and tax activity, with a value of (0.851 \*\*). The level of significance was 0.01. This expresses a significant relationship and explains morality and the strength of the relationship between the culture of achievement and the tax activity. Here, we accept the first main hypothesis: There is a relationship of statistical significance between positive tax culture in tax activity. This is shown in Figure 3 and Table 4.

**Table 5**

*The Relationship between tax culture and tax activity*

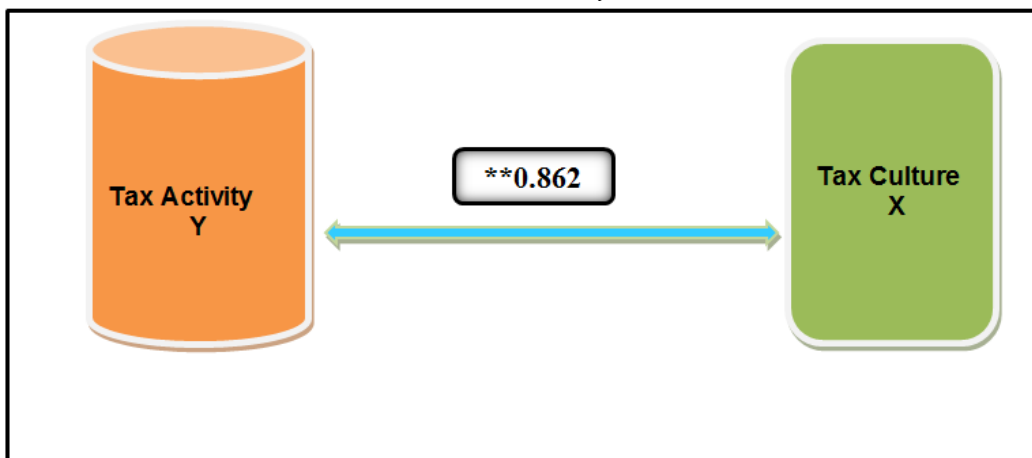
Tax culture X Tax activity Y		Culture of power	Culture of human relations	Culture of learning	Culture of achievement	Tax culture	Relations morality	
							the number	%
Tax activity (Y)	Coefficient of correlation	.626**	.713**	.670**	.851**	.862**	5	100
	Moral level	0.000	0.000	0.000	0.000	0.000		
	The decision	<b>Function</b>	<b>Function</b>	<b>Function</b>	<b>Function</b>	<b>Function</b>		

(\*\*) significant correlation at level (0.01).

(\*) Significant correlation at level (0.05).

**Figure 3**

*Correlation between tax culture and tax activity*



**Testing of the hypotheses' effects**

The present study has developed the second and third main hypotheses: the hypothesis of simple effect (*simple regression analysis*) and the multiple impact hypothesis (*multi-regression analysis*).

**The hypothesis of the simple main effect (simple regression analysis)**

Table 6 shows that the calculated value of F was 27.21, which is greater than the value F of the scale (6.91) at the level of significance (0.01), with a moral level of 0.000 and a degree of freedom of 1.95. This result implies there is a statistically significant effect of the variable

responder (tax culture) on the dependent variable (tax activity), in the research sample. The value of the  $R^2$ , which is a descriptive measure, is used to explain the usefulness of the regression equation in the estimation of values and represents the percentage of errors in the regression equation. It was (0.743), meaning that tax culture accounted for 74.3% of the variation in tax activity. 25.7% is an explained variance of factors that did not enter the regression model. Therefore, these results provide sufficient support to accept the hypothesis of the second main research effect, which states that tax culture has a significant effect on tax activity.

Table 13 shows that the constant value ( $a = 0.650$ ) is statistically significant. The calculated value of  $t$  was 2.532, which is greater than the tabular  $t$  at the moral level of 1% and the degree of freedom (95), amounting to 2.37. The marginal slope value ( $b = 1.141$ ) is statistically significant because the calculated  $t$  value of 16.58, is greater than  $t$ -table at the moral level of 1%. These results confirm the strong impact of tax culture on tax activity in the General Authority for Taxation.

**Table 6**

*Illustration of the effect of tax culture on tax activity*

Affiliate variable Independent variable	Tax activity							
	Fixed limit a	The value of t Calculated	Marginal inclination B	The value of t Calculated	Selection Factor $R^2$	Value calculated F	Morality	Decision
Tax culture	0.650	2.532	1.141	16.589	0.743	27.21	0.000	There is an effect

\* The  $F$  value of the table at a significant level of 0.05 and degree of freedom of 1.95 = 3.94

\*\* The  $F$  value of the table at a significant level of 0.01 and degree of freedom of 1.95 = 6.91

\* The  $t$  value of the table at a significant level of 0.05 and degree of freedom of 95 = 1.66

*\*\* The F value of the table at a significant level of 0.01 and degree of freedom of 95 = 2.37*

### **Multi Regression Analysis**

In the methodology of the study, the third main hypothesis is that the dimensions of tax culture (culture of power, culture of human relations, culture of learning and culture of achievement), collectively and positively affect tax activity. Table 7 shows that the calculated value of F was 10.83. This is greater than the F value of the scale (3.53) at the level of significance of 0.01, with a moral level of 0.000 and a degree of freedom of 4.92. This result means that there is a statistically significant effect of the total variables (X) on the dependent variable (tax activity) in the research sample. The value of the R<sup>2</sup> was 0.821. This means that according to the sum of variables (X), tax culture explains the 82.1% of the variation in tax activity. 17.9% is an explained variance of factors that did not enter the regression model. Therefore, these results provide sufficient support to accept the multiple-impact hypothesis, which states there is a significant effect of the total variables (X).

Table 7 shows that the constant value ( $a = 0.820$ ) is statistically significant, with a calculated value of 3.077. This is greater than the tabular t at the moral level of 1% and the degree of freedom (92), amounting to 2.37. The marginal slope values of X1 and X3 were  $b = 0.119$  and 0.012 respectively. They are statistically insignificant because the calculated t values of 0.217 and 1.274 (respectively) are less than the adult t-t values (2.37, 1.66). At a significant level (5%) and freedom degree (92), the marginal slope values of X2 and X4 were  $b = 0.344$  and 0.693 (respectively). This is statistically significant because the calculated values of t were 9.978 and 5.181 respectively. These are greater than t-tabular which is 2.37 at a level of significance of 0.01 and a degree of freedom of 92.

According to these results, it is clear that tax culture, with its combined variables, has a significant and strong effect on tax activity.

**Table 7**

*Total multiple influence variables (X) regarding tax culture's effect on tax activity*

Tax culture	Tax activity						
	Regression coefficients	t Calculated	Morality	Selection Factor R <sup>2</sup>	F calculated	Morality	Decision
Fixed limit	0.820	3.077	0.003	0.821	10.83	0.000	No effect
Culture of Power	0.119	1.274	0.206				
Culture of Human Relations	0.344	5.181	0.000				
Culture of learning	0.012	0.217	0.829				
Culture of achievement	0.693	9.978	0.000				

\* The F value of the table at a significant level of 0.05 and degree of freedom of 4.92 = 2.47

\*\* The F value of the table at a significant level of 0.01 and degree of freedom of 4.92 = 3.53

\* The t value of the table at a significant level of 0.05 and degree of freedom of 92 = 1.66

\*\* The t value of the table at a level of 0.01 and degree of freedom of 92 = 2.37

## Conclusions and Recommendations

### Conclusions

1. There is a positive correlation of direct statistical significance between tax culture and tax activity. This is true for the vital role of tax culture in the embodiment and development of modern administrative thought, which contributes significantly to raising the level of tax performance.
2. There is a significant statistical effect of tax culture on tax activity. The results of the analysis showed the importance of tax culture in the development of tax activity.
3. There are multiple effects of the exclusion of tax culture (culture of power, culture of human relations, culture of learning and culture of achievement) collectively and positively from tax activity. The results of the analysis showed the role played by the characteristics and elements of tax culture combined in activating tax activity.





### ***Recommendations***

From the results obtained, the following recommendations can be made:

1. There is a need to pay attention to the dissemination of tax awareness among taxpayers to increase their tax culture.
2. The relationship between taxpayers and tax administration should not be neglected.
3. Attentive care should be taken by the administration of the commission and the workers to make tax culture positive.
4. Elements of tax culture should be developed and constantly updated (culture of power, culture of human relations, culture of learning and culture of achievement) and work should be done to strengthen them.



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