Factors Affecting Tax Compliance of Taxpayers: The Role of Tax Officer The Case of Istanbul and Canakkale*

Nilgün Serim\textsuperscript{a} \hspace{1cm} Betül İnam\textsuperscript{b} \hspace{1cm} Dilek Murat\textsuperscript{c}

Abstract: The need for tax revenue is increasing day after day, state needs to raise its service quality in order not to lose the tax payers, but to gain them. Especially the tax officers and their chiefs who are in direct relationship with the tax payer should have good relations with all taxpayers, empathize with the taxpayer, treat equally to each taxpayer and motivate the taxpayers regarding conformity with the taxes. In this study, a survey was conducted among the tax officers employed in the Revenue Administration of Canakkale and Istanbul, and from the perspective of them, a correlation analysis of the relations between the taxpayer, the tax officer and the chief of the tax officers, was carried out with statistical techniques including Mann-Whitney U test and Kruskal-Wallis H test.

Keywords: Tax compliance, tax administration, Mann-Whitney U test, Kruskal-Wallis H test.

JEL Classification: H2, H29, J16, C91, H41

1. Introduction

The need for faster development and growth necessitated higher public expenditure for the state. Considering the fact that the all tax revenue of Turkey corresponds to 24% of the national income, the importance of increasing the tax revenue that constitutes the resource of public expenditure is clearly visible. For increasing the share of tax revenue within the public revenue it is very important to increase the compliance of the taxpayers for paying taxes. With the impact of globalization, the importance of the satisfaction of subjects of service has increased in the management approach to tax systems and today, the service perception of the state, which is anticipated to generate faster, more effective and more transparent services, has been subject to transformation. “Max Weber, one of the influential founders of classical administrative thought, who believed that an administration’s duties need specific definitions, and that such policies are vital in the construction of an advanced market economy” (Žarković-Rakić, 2007; 37). For providing voluntary compliance with taxation, social scientists are also charged with significant roles for contributing into data of revenue administration with research activities, as much as the revenue administration that represents the taxation aspect of finance organization is charged with significant roles. “Tax authorities and taxpayers perceive each other as sharing the same identity and values. Both parties will act and respond to each other with empathy and will reinforce a circle of mutual

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affective trust. They show empathy and feel obliged to offer support.” (Gangl, Hofmann and Kirchler, 2012; 13). Our study is based on the concept of empathy and has the aim of contributing into the search of methodology for enabling the tax officer and the taxpayer to exchange empathy and to understand one another better, for changing the classical perception of state among both the taxpayers and the tax officers and for increasing the voluntary compliance of the “new” taxpayers who anticipate satisfaction with services in exchange of his/her tax payment.

2. Overview of the Literature

Main theme of many of the studies that attempt to explain economic phenomena by neo-classic approach in identifying individual determinants of tax compliance use traditional economics of crime to explain the matter. (see, e.g., Allingham and Sandmo, 1972; Srinivasan, 1973; Yitzhaki, 1974; Kahneman and Tversky, 1979; Graetz and Wilde, 1985; Alm, McClelland and Schulze, 1992; Frey and Feld, 2002; Dhami and Nowaihi, 2005).


3. The Definition of the Concept of Empathy and Its Relation with Taxation Psychology

The concept of empathy is frequently discussed in academic sense. It has a place in psychology, sociology and psychiatry and aside from these; it is also discussed in tax psychology, which is a sub-branch of the science of economy. “According to Katz; ...People like being comforted, understood and accepted by other people. The lack of empathy among people creates the feeling of disappointment and rejection.”(Ministry of Education (MEB), 2011). Considering the fact that today, public expenditures acquired immense dimensions and that the revenue from taxation has growing importance within public revenues, it is very important to create empathy with the taxpayers and help them to comply with the taxes and in this respect, this responsibility belongs to the employees of the tax offices, who represent the state in achieving these. They are significantly effective for the full and timely payment of the taxation borne by the taxpayers.

“Whereas voluntary compliance is driven by trust in tax authorities, enforced compliance depends on the power of authorities”. (Muehlbacher, Kirchler, 2010; 607) For the compliance of the taxpayers with the taxation, first of all, their confidence in the tax system should be improved and the classical image of the tax administration that forces the taxpayers, that brings sanctions and that does not create empathy should be bettered. Aside from having a decent and professional tax administration infrastructure, the employees, who are in direct contact with the taxpayers should have common sense and be able to empathize with the taxpayers and therefore should increase their intentness in paying taxes. “A special focus needs to be placed on the tax authorities, for they are the ones who maintain direct contact with taxpayers, offer services, implement controls and impose punishments.” (Alm, Kirchler and Muehlbacker, 2012; 136).
4. An Evaluation of the Survey Implemented for Assessing the Relationship of Chief-Tax Officer-Taxpayer

This study has been conducted for the evaluation of the empathizing capacity of the tax officers that get into direct contact with the taxpayer. First of all, from the perspective of the tax officer, detecting the causes for the problems between the taxpayer, the administration and the personnel and the factors affecting these problems and looking for solutions to these problems are the main targets of this study.

The sampling of the research consists of 70 volunteer tax officers working in Canakkale and Istanbul Revenue Administration Directorate. The survey form consists of 41 questions are five point likert scaled. The participants were asked to evaluate the personnel-taxpayer relations, personnel training, electronic equipment, tax regulations and informing the taxpayer, physical conditions, tax amnesties, social facilities and relations with the managers. This study generally deals with such questions as “Are you satisfied with your job?”, “What is your assessment of the behavior of taxpayers visiting the tax office towards the personnel?”, “Would you like to have direct relations with tax assistants or with the taxpayers?”.

The findings regarding the questions with which the demographic information related to the participants are asked have been provided in Table 1. From this table, it is revealed that among the participants, 63.1% are female, 36.9% are male, 70.1% are in the age group of 41-60 and the 19.4% are in the age group of 31-40 and 40.6% have bachelor degree and 29.0% have vocational college degree.

<table>
<thead>
<tr>
<th>Table 1: Demographic Information</th>
<th>n</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Female</td>
<td>41</td>
<td>63.1</td>
</tr>
<tr>
<td>Male</td>
<td>24</td>
<td>36.9</td>
</tr>
<tr>
<td>Age</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18-30</td>
<td>6</td>
<td>9.0</td>
</tr>
<tr>
<td>31-40</td>
<td>13</td>
<td>19.4</td>
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<tr>
<td>41-60</td>
<td>47</td>
<td>70.1</td>
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<tr>
<td>61-70</td>
<td>1</td>
<td>1.5</td>
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<tr>
<td>Educational status</td>
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<td></td>
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<tr>
<td>primary education</td>
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<td>1.4</td>
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<tr>
<td>high school</td>
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<td>24.6</td>
</tr>
<tr>
<td>vocational college degree</td>
<td>20</td>
<td>29.0</td>
</tr>
<tr>
<td>bachelor degree</td>
<td>28</td>
<td>40.6</td>
</tr>
<tr>
<td>post graduate</td>
<td>3</td>
<td>4.3</td>
</tr>
</tbody>
</table>

The Cronbach’s Alpha value, which has been calculated as 0.614 as a result of the reliability analysis conducted for the scale of first thirty questions aiming the assessment of personnel-taxpayer relations and obtained by the use of likert scale reveals that this scale is very reliable (Ozdamar, 2004: 633). Moreover, the personnel-taxpayer relation rating of the participants calculated with that scale is 99.33 10.99.

In our study, first of all, the questions in the survey form have been quantified and grouped under certain headlines according to the subjects they express and these headlines were separately taken as variables. A correlation analysis, Mann-Whitney U test and Kruskal-Wallis H test were carried out with the perspective that such variables obtained as a result of this grouping as personnel-taxpayer relations (ptr), personnel training (pt), electronic devices (ed), tax regulations and informing the taxpayer (trit), physical conditions (pc), tax amnesties
(ta), social facilities (sf) and the relations with managers (rm) could be related to some of the demographic variables. Additionally, the tax officers’ skills of empathizing with the taxpayers, which is a significant means of increasing the service efficiency of the tax officer and the frequency values obtained from the survey questions regarding the job satisfaction that are considered as notable for this study will be reflected as a whole, with a theoretical approach.

From the perspective that the variables mentioned in the previous paragraphs could be related to demographic variables, first of all, for these variables, Anderson-Darling normality test was conducted. The results that have been obtained can be viewed on Table II. When the Table II is analyzed, it is observed that the variables of pt, pc and rm have normal distribution while the ptr, ed, sf, ta and trit variables do not have a normal distribution.

<table>
<thead>
<tr>
<th>Variable</th>
<th>( A^2 )</th>
<th>( p )</th>
</tr>
</thead>
<tbody>
<tr>
<td>ptr</td>
<td>1.402</td>
<td>0.005</td>
</tr>
<tr>
<td>pt</td>
<td>0.431</td>
<td>0.298</td>
</tr>
<tr>
<td>ed</td>
<td>1.735</td>
<td>0.005</td>
</tr>
<tr>
<td>pc</td>
<td>0.484</td>
<td>0.221</td>
</tr>
<tr>
<td>sf</td>
<td>2.378</td>
<td>0.005</td>
</tr>
<tr>
<td>rm</td>
<td>0.484</td>
<td>0.215</td>
</tr>
<tr>
<td>ta</td>
<td>0.865</td>
<td>0.025</td>
</tr>
<tr>
<td>trit</td>
<td>1.790</td>
<td>0.005</td>
</tr>
</tbody>
</table>

4.1 Physical Conditions and Social Facilities Provided for the Personnel

For enabling the tax officers to perform their tasks fully in the improvement of empathy in personnel and taxpayer relations, for the tax officers, a physical and technological infrastructure that will allow them to focus merely on the taxpayer and his/her work should be provided. “The tax offices and service buildings technical equipment requirements should be fulfilled and these are the factors that will positively affect the working environment and the results” (Karyagdi, 2001). Additionally, the administration should provide the social facilities that will motivate the tax officers and motivation trainings should also be conducted for helping the tax officers while forming their relations with the taxpayers. “Tax compliance depends in large part, modifying officers attitudes within the organization: from hostile and confrontational to customer service, form traditional civil service to professional: from reactive to proactive” (Devas, Delay and Hubbard, 2001; 221)

Based on the results in Table 2, Spearman and Pearson correlation coefficients calculated as a result of the correlation analysis among these variables have been given in Table 3. The data obtained as a result of this analysis is supporting this assessment.

In rows and columns in Table 3, the correlation between the variables in the analysis to test the hypotheses are as follows:

\[ H_0: \rho = 0 \] (There is no relationship between the two variables.)

\[ H_1: \rho \neq 0 \] (There is a relationship between the two variables.)
According to the Table 3 between the personnel-taxpayer relations variable and the personnel training, tax amnesty and social facilities variables, there is a linear and parallel relation, which is statistically meaningful with significance level of 5%. These calculated coefficients indicate that as the perception of the relationship between personnel and the taxpayer increases, the training of the personnel, tax amnesty and social facilities will also increase. A comment on the results of the analysis between the training of the personnel and the social facilities variables can be made similarly as the fact that as the personnel training increases, the social facilities perception will also increase. Any improvement in favor of the tax officers in terms of making use of social facilities will bring a better motivation for them and this will be indirectly reflected on their relations with the taxpayers. As a result of the analysis between the variables of the training of personnel and the physical conditions, a meaningful and positive relation was detected between these two variables. A negative and meaningful relation was observed between the electronic equipment perception of participant officers and the tax regulations and information of the taxpayer. Although in the activity report and performance program of the Revenue Administration Directorate, it is mentioned that there are no units without automation, it is understood from the survey results that there are problems in implementation and functioning. One of the significant findings on Table 3 is that the enhancement of the perception of manager relations also increases the perception of social facilities.

The test statistics and the ranks obtained as a result of the Mann-Whitney U test, conducted between the variable of electronic equipment and the variable of gender and the variable of job satisfaction and the variable of tax amnesty and the variable of job satisfaction have been provided in Table 4.

### Table 3. Spearman/Pearson Correlations

<table>
<thead>
<tr>
<th></th>
<th>ptr</th>
<th>pt</th>
<th>ed</th>
<th>pc</th>
<th>sf</th>
<th>rm</th>
<th>ta</th>
<th>trit</th>
</tr>
</thead>
<tbody>
<tr>
<td>ptr</td>
<td></td>
<td>.382</td>
<td>.163</td>
<td>.018</td>
<td>.325</td>
<td>.269</td>
<td>.406</td>
<td>.201</td>
</tr>
<tr>
<td>pt</td>
<td>.382</td>
<td></td>
<td>.228</td>
<td>.262*</td>
<td>.348</td>
<td>-.116*</td>
<td>.205</td>
<td>.146</td>
</tr>
<tr>
<td>ed</td>
<td>.163</td>
<td>.228</td>
<td></td>
<td>.142</td>
<td>.215</td>
<td>.141</td>
<td>.073</td>
<td>.250</td>
</tr>
<tr>
<td>pc</td>
<td>.018</td>
<td>.262*</td>
<td>.142</td>
<td></td>
<td>.009</td>
<td>.141*</td>
<td>.070</td>
<td>.015</td>
</tr>
<tr>
<td>sf</td>
<td>.325</td>
<td>.348</td>
<td>.215</td>
<td>.009</td>
<td></td>
<td>.170</td>
<td>.170</td>
<td>.239</td>
</tr>
<tr>
<td>rm</td>
<td>.269</td>
<td>-.116*</td>
<td>.141*</td>
<td>.141*</td>
<td></td>
<td></td>
<td>.126</td>
<td>.307</td>
</tr>
<tr>
<td>ta</td>
<td>.406</td>
<td>.205</td>
<td>.141</td>
<td>.070</td>
<td>.170</td>
<td></td>
<td></td>
<td>.055</td>
</tr>
<tr>
<td>trit</td>
<td>.201</td>
<td>.146</td>
<td>.250</td>
<td>.239</td>
<td>.239</td>
<td></td>
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</tr>
</tbody>
</table>

### Table 4. Mann-Whitney Test Statistics and Ranks

<table>
<thead>
<tr>
<th></th>
<th>ed</th>
<th>ta</th>
<th>ed</th>
<th>ta</th>
</tr>
</thead>
<tbody>
<tr>
<td>gender</td>
<td>job_satisfaction</td>
<td>gender</td>
<td>job_satisfaction</td>
<td></td>
</tr>
<tr>
<td>Mann-Whitney U</td>
<td>338.500</td>
<td>215.500</td>
<td>1199.500</td>
<td>368.500</td>
</tr>
<tr>
<td>Wilcoxon W</td>
<td>1199.500</td>
<td>368.500</td>
<td>n</td>
<td>41</td>
</tr>
<tr>
<td>Z</td>
<td>-2.148</td>
<td>-2.396</td>
<td>mean rank</td>
<td>29.26</td>
</tr>
<tr>
<td>Asymp. Sig.</td>
<td>.032</td>
<td>.017</td>
<td>sum of ranks</td>
<td>1199.50</td>
</tr>
</tbody>
</table>

According to Table 3, between the personnel-taxpayer relations variable and the personnel training, tax amnesty and social facilities variables, there is a linear and parallel relation, which is statistically meaningful with significance level of 5%. These calculated coefficients indicate that as the perception of the relationship between personnel and the taxpayer increases, the training of the personnel, tax amnesty and social facilities will also increase. A comment on the results of the analysis between the training of the personnel and the social facilities variables can be made similarly as the fact that as the personnel training increases, the social facilities perception will also increase. Any improvement in favor of the tax officers in terms of making use of social facilities will bring a better motivation for them and this will be indirectly reflected on their relations with the taxpayers. As a result of the analysis between the variables of the training of personnel and the physical conditions, a meaningful and positive relation was detected between these two variables. A negative and meaningful relation was observed between the electronic equipment perception of participant officers and the tax regulations and information of the taxpayer. Although in the activity report and performance program of the Revenue Administration Directorate, it is mentioned that there are no units without automation, it is understood from the survey results that there are problems in implementation and functioning. One of the significant findings on Table 3 is that the enhancement of the perception of manager relations also increases the perception of social facilities.

The test statistics and the ranks obtained as a result of the Mann-Whitney U test, conducted between the variable of electronic equipment and the variable of gender and the variable of job satisfaction and the variable of tax amnesty and the variable of job satisfaction have been provided in Table 4.
In the Mann-Whitney U test to test the hypotheses are as follows:

\[ H_0: \text{There is no relationship between the perception of electronic devices (ed) with gender.} \]

\[ H_1: \text{There is a relationship between the perception of electronic devices (ed) with gender.} \]

\[ H_0: \text{There is no relationship between the perception of tax amnesties (ta) with job satisfaction.} \]

\[ H_1: \text{There is a relationship between the perception of tax amnesties (ta) with job satisfaction.} \]

According to the results in Table 4, the perception of electronic equipment varies according to gender and the tax amnesty perception varies according to the satisfaction from job. From the rank results of Mann-Whitney U test in this table, it is revealed that the male tax officers have a higher perception of electronic equipment than the female tax officers. Another finding inferred from this table is that the participants that express their satisfaction about their jobs have a higher perception of tax amnesty than those who are dissatisfied. Also, independent sample t test applied on the job satisfaction variable and the physical conditions variable. Hypotheses to be tested in this test are as follows:

\[ H_0: \text{There is no relationship between job satisfaction with physical conditions (pc).} \]

\[ H_1: \text{There is a relationship between job satisfaction with physical conditions (pc).} \]

Along with this, as a result of the independent sample t test applied on the job satisfaction variable and the physical conditions variable (t=-3.637, sig.=.001), it was observed that there is a statistically meaningful relation between physical conditions and job satisfaction, with 5% level of significance. With the improvement of physical conditions, for example, for clearing off the problems in the number of personnel, by paving the ways for reducing work load and providing more spacious offices to that end, the level of satisfaction can be increased.

4.2. Trust In Taxpayer And The Satisfaction With The Quality Of Public Services

The attitude, approach, method and the image of the revenue administration against the problems with the taxpayers as an organization and its tools in whole should be in a manner aiming to solve problems. Attitude is a tendency that is attributed to an individual forming his/her opinion, feelings and behaviors about a psychological object regularly (Kagitcibasi, 1985). Therefore, it is surely possible to establish reciprocal confidence and to develop an attitude balancing the interest of the revenue administration with those of the taxpayers. “Authorities may have legal legitimacy, but this does not guarantee them psychological legitimacy. Individuals and groups evaluate authorities in terms of what they stand for and how they perform.” (Braithwaite, 2003;17) Attitudes are formed within a psychological intellectual formation with the effect of social values, norms and relations. Thus, the concept of attitude has both a psychological and a sociological explanation. According to many social psychologists, attitude is a preliminary thought that directs behaviors (Tolan, Isen and Batmaz, 1985). The attitudes and behaviors of the personnel
towards the taxpayer should presently be revised with the perspective that the taxpayers are anticipating to be “receiving services” from the revenue administration instead of being “those that receive orders”. A potential change in personnel behavior is related to the revision of the taxpayer perception according to the expectations of the taxpayer and necessitates a change of mindset. “…One of the factors that will be effective in changing stable approaches is the contact among groups. …However, in order for such contact to have a good impact …: The contact should employ cooperation and daily activities, rather than mere interactions. Unification should be within official and corporate support framework” (Cosgun, 2004). The opinions of tax officers regarding the taxpayers are based on stable approaches or stable judgments. Bringing down the lack of communication among the taxpayers and the tax officers (or their chiefs) and their prejudices against one another and reconstructing these opinions will be possible only with an empathy among tax officers/chiefs and the taxpayers. Here, it will be convenient to assign a frequency value to the question “would you like to be in direct contact with the tax assistants and the taxpayers?”, which is regarded as important in terms of working conditions. This question was answered as “the taxpayer” by 36.8% and as “tax assistants” by 63.2%. 10.4% of the participants responded to the question “what is your assessment of the approach of a taxpayer visiting the tax office towards the personnel?” as timid, 19.4% responded to the same question as “modest”, 13.4% responded as “big-head” 32.8% responded as “nervous” and 19.4% responded as “rude”. “If the tax official makes an effort to find out the reason for the error by contacting the taxpayer in an informal way (e.g. by phoning him or her), the taxpayer will appreciate this respectful treatment and tax morale will be upheld.(Feld and Frey 2002a;4) The nervous and rude taxpayer profile according to the tax officers can be changed by trying to understand the taxpayer, identifying with the taxpayer and the most important of all, by preferring the taxpayer instead of tax assistants, without taking the easy way out. Preferring tax assistants instead of the taxpayers means cutting off the communication with the taxpayer and this will be the most inaccurate practice in the efforts for encouraging and increasing the compliance with tax payment. “If tax authorities and taxpayers should, however, perceive each other as cooperating and pursuing similar community goals, internal variables are more important in shaping taxpayers' willingness to cooperate”( Hofmann, Hoelzl , and Kirchler ,2008; 8)

4.3. Level of Job Satisfaction among Tax Officers

It will also be beneficial to give the frequency value for the question “are you satisfied with your job” in the survey. 25% of the participants replied this question as “absolutely not” and “I'm not satisfied” while 61.7% replied this question as “I am satisfied” and “I am definitely satisfied”. The dissatisfaction is based on the dissatisfaction of wages in return for work. “it is also difficult to motivate officer to devote their full attention to a job which does not offer them a living wage and it is a common perception that poorly paid officer are more likely to be open to corruption” (Devas, Delay, Hubbard, 2001; 214) Contrary to the personnel policy of the private sector, in the public sector, having worked for a longer time does not result in higher salaries. One of the main reasons of dissatisfaction is that the salaries of tax officers do not change much in years in line with the duration of work. Moreover, considering that 69.6% of the personnel participating in the survey are graduates of vocational colleges or faculties, it can be observed that another source of dissatisfaction is that, when the tax officers compare themselves with the revenue experts with the same educational status, they can see that there is a salary gap between the revenue experts’ salaries and those of the tax officers who could not pass the revenue expertise exam, but are doing the same job. In order to receive an efficient, productive and friendly service from the personnel, the salaries should
be of adequate level. It was mentioned in various research studies that the low salaries paid to tax office employees may cause corruptions in tax administration (Tuncer, 2002). The main condition for preventing this is to create corporate attachment by raising the satisfaction from work. It is an undisputable fact that the employees with corporate attachment will make more efforts while serving and will therefore be more successful and the service quality will increase positively. There are many factors affecting corporate attachment. One of the most important among these factors is the criterion of age. There are studies revealing that as the employee grows older, his/her attachment increases and therefore, there is a positive relation between the age and the organizational commitment (Duygulu and Abaan, 2007). In the survey that was conducted, a direct proportion was detected between the job satisfaction and the criterion of age. As the age grows, the level of job satisfaction increases. However, the inability to have the courage of staring from the scratch as the age grows and getting used to and admitting the existing job also affect the job satisfaction in this case.

4.4. The Importance of Vocational Training Intended for the Tax Officer

If taxpayers seek support from tax experts, a tax preparer or tax officer, their perceived quality of interaction and support will affect taxpayers’ perceptions and evaluations of taxation in general. Positive experiences and evaluations should favour willingness to cooperate and comply (Kirchler, Niemirowski and Wearing, 2006). Making it easier for the officers to follow how the changes in tax legislation are reflected in practice makes it an obligation to take the officers in training as groups, right after the changes. Group training helps to save effort and time according to following legislative and in practice changes individually. “Especially the tax department officer who directly contacts the taxpayer should be subjected to inner and outer training programs continuously. ... the training should be raising the morale of the employees, making them feel proud of their job in terms of the importance of their profession and help them feel as it is their own.” (Karyagdi, 2001). A training which includes only the changes made in the legislations is not enough, besides this, a public relations training which will improves the relationship between the officer and the taxpayer should be given by integrating it to the legislation training. “Tax authorities (and tax auditors) need to be efficiently trained so that they are experts in tax law, and they must treat taxpayers according to their motivations and abilities” (Alm, Kirchler and Muehlbacker, 2012; 148). Moreover during recruitment and in choosing officer suitable for specific departments, the school which the tax officer was graduated from should be taken into consideration; the officer who is already employed should be encouraged to take their bachelor’s degree or enroll in a graduate school. The increase in self-trust, morale and motivation in the officer will be reflected to their relationships and their ability to establish empathy with the taxpayers.

It is detected from the survey data that as the education level of the officer is raised, officer-taxpayer relationship perception is improved.

In order to search whether the officers from different educational status have different perception in terms of ptr, pt, ed, trit, pc, ta, sf and rm variables, Kruskal-Wallis H (K-W) test has been conducted and the findings obtained from the meaningful test results are given in Table 5.
Hypotheses that were tested in this test are as follows:

\( H_0: \) There is no relationship between the perception of personnel-taxpayer relations (ptr) with educational status.

\( H_1: \) There is a relationship between the perception of personnel-taxpayer relations (ptr) with educational status.

\( H_0: \) There is no relationship between the perception of tax amnesties (ta) with educational status.

\( H_1: \) There is a relationship between the perception of tax amnesties (ta) with educational status.

When the results in Table 5 are analyzed, it is seen from the findings of K-W test which was done between ptr variable and education level that there is a meaningful statistical difference in educational status in terms of officer-taxpayer relationship. It is also understood that the graduates of college have higher officer-taxpayer relationship perception than the other officers of different educational status. In terms of the rate of officer-taxpayer relationship perception, the graduates of university and high school are following the graduates of college. The officer with lowest perceptions is the graduates of primary school.

Depending on the mentioned table it can also be interpreted from the results related to educational status and ta variable that there is a meaningful difference between the educational status in terms of tax amnesties and that the graduates of primary school have higher tax amnesty perception compared to the people from other educational status. The graduates of college, university and graduate school follow the graduates of primary school who has the highest tax amnesty perception. The officer with lowest points in terms of tax amnesty perception is the graduates of high school.

5. General Evaluation and Result

The main theme of this work is measuring the empathy ability levels of the tax officers (and their supervisors) who contact with the taxpayers directly. “Community responsiveness to a tax system and tax authority is multidimensional, changeable, and has as much to do with social relationships as with technical and administrative procedures.” (Braithwaite, 2003; 16) For this aim, with the help of some statistical analysis, from the point of tax officers, the relationships and problems which occur among the taxpayer, administration and the officer are detected and then the reasons of these problems and several ways to solve these problems are tried to be studied. “Procedural fairness forms an important source of
information for followers to evaluate authorities. This is perhaps most apparent from the consistent finding across a large number of studies that, as noted, followers consider authorities who enact procedures in an unfair manner as illegitimate”(Verboon, van Dijke, 2011; 121)

It is seen that there is a meaningful and positive relationship among officer taxpayer relationships perception and the education of the officer, tax amnesty and social opportunities perceptions; the education of the officer perception and social opportunities perceptions; and finally administration relations perception and social opportunities perceptions from the findings obtained at the end of the correlations analysis made for ptr, pt, ed, trit, pc, ta, sf and rm variables. Besides, it is detected a negative and meaningful relationship among electronic equipment and tax legislations and informing the taxpayer.

Depending on the Mann-Whitney test results it is seen that men have more electronic equipment perception than the women officers and the participants who declared that they are content with their jobs have higher tax amnesty perceptions than the ones who declared they are not content. Moreover according to the result of independent sample t test it is observed that there is a meaningful relationship between the physical conditions and the feeling of content gotten from the job.

It is understood from the K-W test findings that the graduates of college have highest perception of officer taxpayer relationship while the graduates of primary school have the lowest. Another important finding related to the mentioned test is that the graduates of primary school have the highest perception of tax amnesty while the graduates of high school have the lowest. The detection that the perception of officer taxpayer relationship of the officer is raising with the education level is an important matter to be taken into consideration while employing officer to the units where the officers will have face to face contact with the taxpayers. In the institutions where the employees have high level of empathy ability, there is less contradictions and crisis. In troubled conditions, on the other hand, the solutions come much faster. “The legitimate authority uses information, charisma, legitimization, and expertise to convince taxpayers that it is the right course of action to voluntarily cooperate.”(Gangl, Hofmann, Pollai, Kirchler, 2012;8)

Another fact which appeared in our work is that the revenue administration officer who attended the survey is neither young nor inexperienced. The number of officer over 45 year-old is much more than the officer of other age groups and the experiences obtained from former administrative reform initiatives conducted by this officer cause the belief that the renewals will be successful to be low. This situation emphasizes that rejuvenating the officer, at least partially, can make the institution gain a more dynamic structure and get rid of the pessimistic mode as an organization. The success which will come from a officer who has a better relationship with the taxpayers in order to create tax consciousness, who approaches the taxpayers through a psychological aspect instead of the rules of hierarchy, with more qualified education, equipped, better in public relations and dynamic will be more effective than most of the punishments and auditing.
References


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