



To Identify and explain the effective factors on tax compliance (A Case Study of State Tax Administration of West Tehran)

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ABSTRACT

Among the most basic requirements of any healthy tax system in the community is to promote and develop the tax culture. In term of this issue, one of the most fundamental problems is tax compliance which includes tax collection. This problem will be just resolved based on public culture and tax culture. The aim of this research is to identify and explain the factors affecting tax compliance (A Case Study of State Tax Administration of West Tehran). The present research is applied research according to its purpose and on in term of nature and method it is considered a descriptive research. The population consisted of all tax payers to the General Administration of West Tehran. Total of 250 cases were selected as sample using simple random sampling method. In the present study, the income level of the taxpayer, tax rates, tax fines, Article 272 Q of tax auditing, tax attitudes, dominant social norms, perceived justice, tax knowledge and awareness, the complexity of tax laws, the tax service quality and social responsibility, were considered as the independent variables and their relationship with the tax culture was examined. The extent of relationship between tax culture and tax compliance was studied. In addition, the analysis was done using structural equation model and LISREL software (Lisrel). The results indicate that all variables have positive and significant relationship with the tax culture and in the view of taxpayers; tax culture has a positive and significant relationship with tax compliance.

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1. Introduction

Tax is an essential element in the life of any nation. As in most countries the formation of public finances and public funds is based on tax income, covering the needs of the public, to a large extent depends on taxes. In this regard, numerous experts have successfully identified the purpose and role of taxes, analyzed the relationship between taxation and development, explained the impacts of taxes on decisions at the microeconomic and macroeconomic levels, identified the optimal solutions for tax, explained the principles and practices of financial management and analyzed tax qualitative indicators to show how taxes affect on the quality of governance. All these approaches focus on the roles of taxes on economic growth. Since the growth rate, to a large extent, is influenced by the decisions of fiscal policy and budget decisions, possibility of taxation improvement (increase) should be considered by every state, while the tax system, the quality and quantity of public services can be managed. (Ritsatos, 2014).

But as with this corporation, some tax payers refuse to pay tax which is called tax payment avoiding, saying that in such a case, the taxpayer illegally refuses to pay tax. In contrast, there is the case of tax avoiding that is the illegal adjustments done to avoid taxes. It is usually done by means such as account processing, bribery and false information. In a fair tax system it must be shown that there

is no discrimination and the one who enjoys more economies' facilities will bear more expenses. (Salary, 1390).

The main objective of this paper is to identify and explain the factors affecting the tax compliance (A Case Study of state tax administration of West Tehran). To achieve this goal the variables of social norms, tax rate, audit capabilities, knowledge of tax payer, tax payer's attitudes toward tax, tax fines, perceived justice of the system, the complexity of tax laws and the quality of tax services are considered as independent variables and their relationship with the tax culture and then the relationship between tax culture and tax compliance will be investigated.

2. Tax compliance indicators

The main role of the tax authorities (the Parties) is to ensure that tax payers and others are aware of their obligations under the law. The tax payers and others play an important role in carrying out their commitments, because in many cases they are the only ones in a position to recognize their obligations under the law. The main obligations and responsibilities are subjected to the taxpayers, which are different across various functions and areas. Regardless of the scope of tax, four broad categories of commitments are expected for all payers. Tax compliance will depend primarily on the success of tax payer in his estimations of his commitments. These Four broad categories are as follows:

- Registration in the system;
- Timely adjustment of tax statement or offering requested tax information ;
- The detailed and complete information reporting (maintaining documents correctly) and
- Timely payment of tax obligations (Rahmani and Abu Hamza, 1393).

Also, in the special case the reduction of the delayed time in the payment of accrued taxes is considered an indicator of compliance. In the event of denying any of the above-mentioned obligations by tax payer, the behavior is called non - compliance. This is obvious that the degrees of non-compliance are different. So, how can the tax authorities decide to pardon or neglect the non-compliance behavior? For example, according to its definition, it is possible that non-compliance behavior may be due to inadvertent error or deliberate fraud, and sometimes may be accompanied by additional tax payments. In addition, taxpayer may legally act on their commitments, but his compliance may be questioned due to different interpretations of the law. In such circumstances, the transparency of tax code represents a group of risk. (*Christin and Alm* , 2014).

3. The cultural problems of tax compliance

Among the most basic requirements of any right tax system for the community is to promote and develop tax culture. In term of this issue, one of the most fundamental problems is tax compliance which includes tax collection. This problem will be just resolved based on public culture and tax culture. People avoid paying tax and hide their real incomes for various reasons and generally a vast majority of the tax payers don't cooperate in providing one of the most important source of government revenue . However, various reasons and sometimes acceptable are presented. Providing accurate and clear answers to these reasons can eliminate many problems in the tax system rooted in public culture (*Al Jaffri and Haniffa* , 2014). The extent of community cooperation and their willingness to voluntarily taxpaying in one hand depends on the degree of social development and on the other hand, on their confidence and optimism toward the government and tax system. Some believe that due to the lack of knowledge of tax requirements and its role in economics, we face the tax avoiding phenomena and others say, since no appropriate mechanisms have been embedded in the economy and the possibility to track, identify and record earnings is not well understood, there is low willing to pay taxes.(Salehi et al., 1394).

4 - Literature

Salehi et al (1394) evaluate the effects of the tax culture on tax compliance among tax payers. The study population was 11 provinces with compliance of 93 per cent and above. Total of 324 taxpayers were selected as the sample. The results showed that among the tax cultural factors and characteristics, justice and the performance have highest effect on the tax compliance followed by honesty and responsibility and willingness. In another study, Rahmani and Abu Hamza (1393) examined the tax auditing and tax compliance. Results indicate tax compliance will be enhanced due to tax auditing of Tax code No. 272 by Official Members of Iranian Accountants and the role of their advisors in financial auditing. Providing possibilities

of more partnership in tax system plays important role in increasing compliance and enhancing tax revenue collections. Dianet P. et al (1390) investigate the methods of improving tax compliance and ways to eliminate tax avoiding. They argued strategies of voluntary enhancing tax compliance need four factors, namely human resources, physical resources, time management and both formal and informal organization as well as promoting tax culture in public. Lashkarizade and Azizi (1390) also identified some of the factors affecting the tax culture in Iran. Their studies showed that the justice and tax organization performance, honesty and sense of responsibility of taxpayers, tax code simplification and rationalization of taxation stages, educating people with tax laws and regulations, specifying the manner of tax spending in the community and making people aware of the importance of tax are among the factors that could affect the development and improvement of tax culture in Iran.

Saad (2014) in a study on tax awareness investigates tax complexity and tax compliance in the viewpoint of taxpayers. The results show that taxpayers have insufficient technical knowledge and understanding so that they perceive tax system complex. Tax awareness and tax complexity are considered two factors contributing to the lack of tax compliance among taxpayers. *Mohdali et al* (2014) also study the effect of the threat of punishment on tax compliance and attitudes of tax non- compliance. Their results indicate that the threat of punishment and fines is insignificant on tax payers who tend to comply with tax law. They tend to avoid tax when they are threatened. The threat of punishment not only seems to have insignificant effect on tax compliance but also provides motivation for the tax avoidance and non-compliance. *Ritsatos* (2014) examines tax avoidance and tax compliance. The results show the wide range of factors influencing tax avoidance and tax compliance including the possibility to identify, source and level of income, the fine level, tax ethics, trust in institutions, social norms, religion, power of deterrent mechanism, and justice in tax system. In another study, *Kastlunger et al* (2010) examine gender and demographic differences in tax compliance. The results showed that there was a significant relationship between sexual orientation and tax compliance. They proposed higher tax compliance among women compared with men can be described by difference in socialization, self-image and masculine-feminine traits rather than prenatal hormonal differences. If gender differences in tax compliance are more seen in social prospective rather than biological, such differences may change over time.

5 - Methodology

5-1-Research Methodology

In general, if we consider classification based on research goal, this study is among the applied research. According to its nature it is considered descriptive and non-experimental (field- survey), and in terms of method it is in correlated ones. While the library and field method as an integral component of the research operations are applied here.

5-2 - hypothesis

- There is a significant relationship between the actual income level of the taxpayer and the tax culture.

- There is a significant relationship between the rate of taxable income and tax culture.
- There is a significant relationship between tax fines and tax culture.
- There is a significant relationship between capacities of institutions code No 272 Q.M.M and different types of taxes and tax culture.
- There is a significant relationship between tax auditing and tax culture.
- There is a significant relationship between the attitudes of the taxpayer toward tax payments and tax culture.
- There is a significant relation between the dominant social norms of society and tax culture.
- There is a significant relationship between the perceived justice of the tax system by the taxpayers and the tax culture.
- There is a significant relationship between the knowledge of tax payer and tax culture.
- There is a significant relationship between the complexity of tax laws and tax culture
- There is significant relation between the quality of tax services and tax culture.
- There is a significant relationship between tax culture and social responsibility.
- There is a significant relationship between tax culture and tax compliance.

5- 3 -collecting and analyzing data

The instrument used to collect data is questionnaire. The questionnaire consist general questions, some of which include several items. Respondents had total of 42 questions to answer. The research tools (questionnaires)

with high accuracy by referring to the management papers, as well as advising and interviewing with practitioners and advisors and clarifying the questions and their final approval, were distributed between individuals.

5-4 - population and sample

The target population included all tax payers of State Tax Administration of West Tehran. The other hand, the structural equation modeling method for determining the sample can be between 5 and 15 observation per each measured variable:

$$\Delta q - n \cdot \sigma - q$$

Where **q** is number of observed variables or the number of items of (questions) questionnaire and **n** is the sample size. In this way, because the number of items is 42, therefore, the number of sample is 210. But in this study to ensure 270 questionnaires were sent. Finally, the simple random sampling was applied. Details are presented in the following:

- The total number of sent questionnaires: 270
- The total number of received questionnaires: 254
- The total number of used questionnaires : 250

6 - Data Analysis

6.1 KMO index and Bartlett's test:

In factor analysis it should primary be ensured that the data are usable for the analysis. In other words, whether is the amount of data (sample size and the relationship between variables) suitable for factor analysis or not? For this purpose, KMO index and Bartlett is used for variables the results are shown in *table (1)*.

Table 1) KMO index and Bartlett of each variable

Hypothesis	Variable	Number of Sample size	KMO	Bartlett test	Significance level
1.	The actual level of income	250	0.697	242.820	0.000
2.	tax rate	250	0.715	242.324	0.000
3.	Tax fines	250	0.698	195.345	0.000
4.	The capacities of audit institutions	250	0.696	232.998	0.000
5.	Audit	250	0.729	326.094	0.000
6.	taxpayer attitude	250	0.684	192.771	0.000
7.	Social norms of society	250	0.679	148.783	0.000
8.	perceive justice of tax system	250	0.611	198.611	0.000
9.	Tax knowledge	250	0.666	134.109	0.000
10.	The complexity of tax law	250	0.720	277.542	0.000
11.	Quality of tax services	250	0.719	289.089	0.000
12.	Social Responsibility	250	0.704	263.707	0.000
13.	Tax compliance	250	0.708	404.903	0.000
14.	Tax culture	250	0.693	243.173	0.000

Data adequacy index (KMO) and the significance level of Bartlett's test related to each variables are presented in Table 1. KMO value must be greater than 0 .6 and the Bartlett test value should be smaller than 0.05 (Momeni and Faal Qayyum, 193, 1389). Based on the results of KMO index and Bartlett, the KMO value for all variables is greater than 0.6, indicating that the number of sample is sufficient for analysis. The significance level of Bartlett's test was less than 0.05, indicating the factor analysis is appropriate to identify the structure of factor model.

6-2 - descriptive statistics

This section presents descriptive statistics, mean calculation, maximum and minimum and variance of sample variables characteristics .Providing descriptive statistics is important since it offers better understanding of society and its general characteristics and better analysis of the relationship between variables.

Table 2) descriptive statistics for each of the variables used in research

hypothesis	variable	maximum	minimum	mean	variance	Standard deviation
1.	Actual level of income	5	1.33	3.88	0.573	0.756
2.	Tax rate	5	1	3.81	0.578	0.760
3.	Tax fine	5	1.67	3.82	0.529	0.727
4.	Capacities of auditing institution	4.33	2.67	.67	0.413	0.642
5.	auditing	5	1	3.86	0.63	0.793
6.	Taxpayer attitudes	5	1.67	3.95	0.557	0.746
7.	Dominant social norms	5	1.67	3.74	0.534	0.73
8.	Perceived justice in tax system	5	1	3.63	0.681	0.824
9.	Tax knowledge	5	1.67	3.84	0.606	0.778
10.	Complexity of tax code	5	1	3.92	0.52	0.720
11.	Quality of tax services	5	1	3.92	0.528	0.726
12.	Social responsibility	5	1.67	3.85	0.552	0.743
13.	Tax compliance	5	1	3.88	0.675	0.821
14.	Tax culture	5	1.67	3.95	0.598	0.773

3 - 6-inferential analysis

1 - 3 - 6-the hypothesis test

After conducting confirmatory research to establish relationships between independent and dependent variables, the models were tested using LISREL 8.8. The multivariate analysis is one of the most powerful methods of analysis in the behavioral and social science research, as the nature of such issues is multivariate they cannot be solved by means of bivariate method. Multivariate analysis is referred to set

of methods which its main features include the simultaneous analysis of K dependent variable and N independent variable. As it can be seen in Figure 1 the conceptual model has been used in significant coefficients, to test the main hypothesis. In this case if T-Value is more than 1.96 or less than -1.96 the null hypothesis is rejected and the hypothesis 1 is confirmed. In addition, factor loading of the ultimate model is shown in Figure 2.

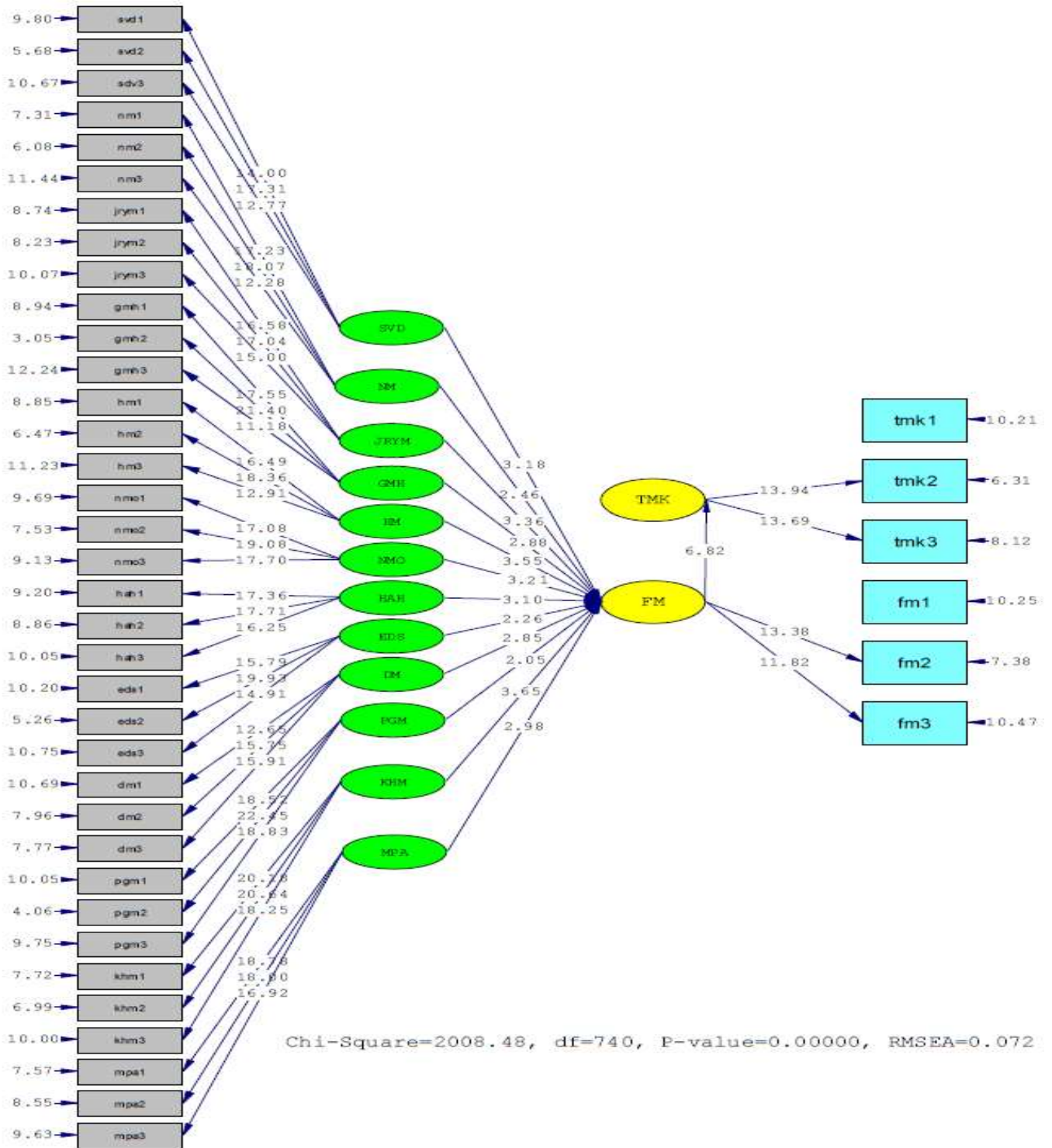


Figure 1) test the conceptual model using significant coefficients

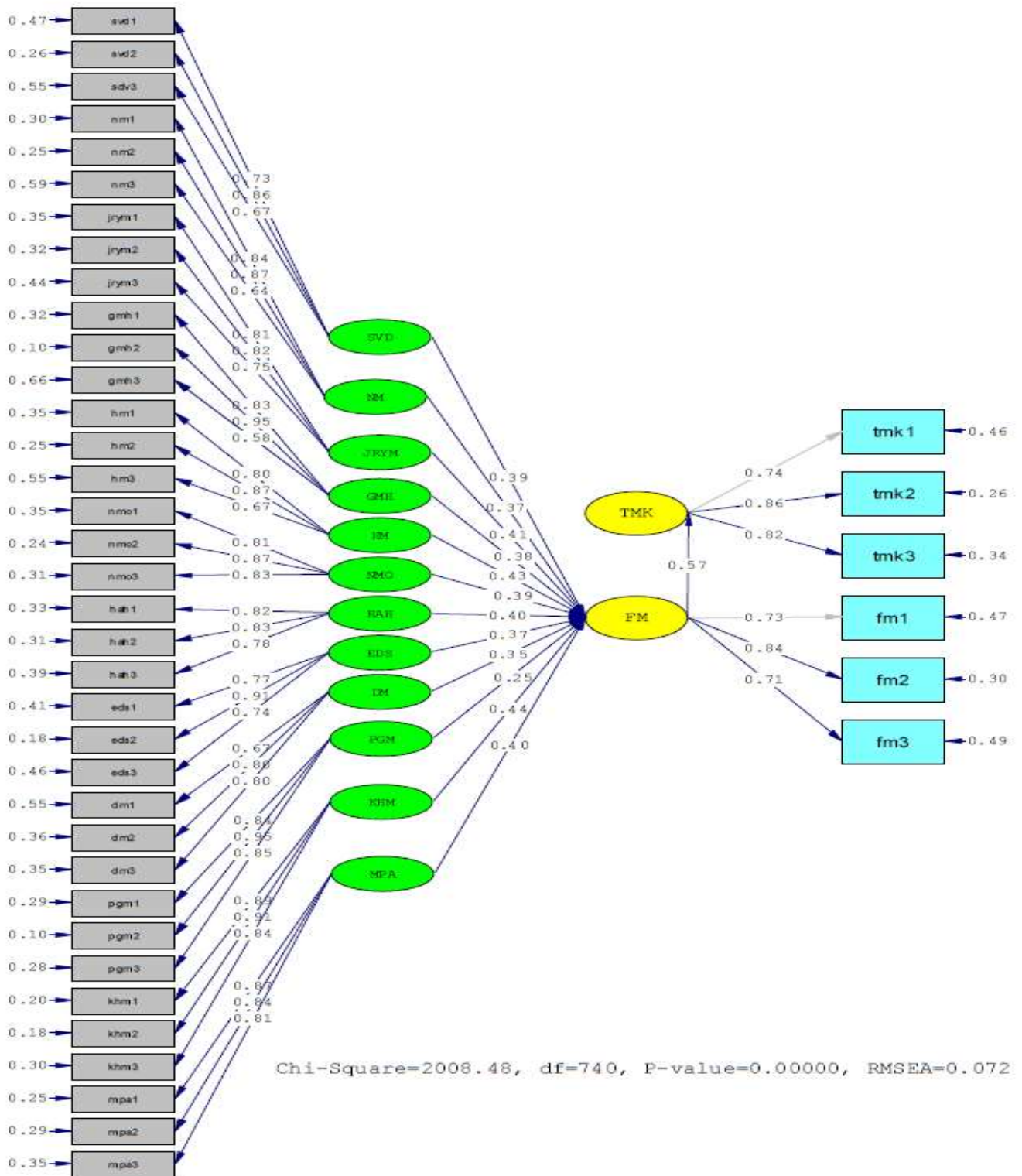


Figure 2) test the conceptual model using the factor loadings

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Table 3) indicators of goodness of fit for the final model

row	indicators of goodness of fit	Index	dimension	Desired limit	result
۱	Chi relative	χ^2/df	2.71	3<	acceptable
۲	Root mean square approximation	RMSEA	0.072	0.1<	Good fit
۳	Square root residues	RMR	0.011	About 0	acceptable
۴	Normalized fit index	NFI	0.9	0.9>	very well
۵	Soft index fitness	NNFI	0.92	About 1	very well
۶	Comparative fit index	CFI	0.93	0.9>	very well
۷	Relative index	RFI	0.92	0.9>	very well
۸	Additional fitness index	IFI	0.93	0.9>	very well
۹	Fitness index	GFI	0.93	0.9>	very well
۱۰	Modified fitness	AGFI	0.93	0.9>	very well

Table 4) the result of the relationships test in the research model

Hypothesis	Factor loadings	Significance level	Relationship in the model	result
1.	0.39	3.18	The actual level of income- tax culture	Confirm
2.	0.37	2.46	tax Culture- tax rate	Confirm
3.	0.41	3.36	Fine- the tax culture	Confirm
4.	0.38	2.88	The capacities of audit institutions - the tax culture	Confirm
5.	0.43	3.55	Audit - Tax culture	Confirm
6.	0.39	3.21	The attitudes of tax payers - the tax culture	Confirm
7.	0.4	3.1	Social norms of society - tax culture	Confirm
8.	0.37	2.26	The perceived justice of the tax system - tax culture	Confirm
9.	0.35	2.85	tax Knowledge - tax culture	Confirm
10.	0.25	2.05	The complexity of tax law - the tax culture	Confirm
11.	0.44	3.65	Quality of tax services - tax culture	Confirm
12.	0.4	2.98	Social Responsibility - tax Culture	Confirm
13.	0.57	6.82	Tax compliance - tax culture	Confirm

1-1-3-6 The results of the hypotheses test using structural equation modeling analysis

-1-1-1- 3-6 first hypothesis: there is a significant relationship between the actual level of tax income and tax culture of all taxpayers in State Tax Administration of West Tehran.

Coefficients obtained are significant if the value of their significant test is greater than 1.96 and smaller than -1.96. As we observed significant coefficient between the actual level of income and the tax culture of the employees is 3.18. The structural model shows there is a significant relationship between the actual level of income and the tax culture of all taxpayers in State Tax Administration of West Tehran. Also in Figure 2 the numbers on the paths indicate the actual level of income influences tax culture at a rate of 0.39.

2 -1-1- 3-6 the second hypothesis: there is a significant relationship the tax rate and the tax culture of all taxpayers in State Tax Administration of West Tehran.

The significant coefficient of tax rate and tax culture of staff is 2.46. The structural model shows that there is a significant relationship between tax rate and tax culture of all tax payers in West Tehran. Also in Fig 2 numbers on paths indicate that tax rate effects on tax culture at rate of 0.3.

3 - 1-1- 3-6- Third hypothesis: there is a significant relationship between tax fines and tax culture of all tax payers in the State Tax Administration of West Tehran.

The significant coefficient of tax fine and tax culture of employees is 3.36. The structural model shows there is a significant relationship between tax fine and tax culture of tax payers in West Tehran. Also in Figure 2 the numbers on the paths show that tax fine affects the tax culture in rate of 0.41.

4-1-1-3- 6- The fourth hypothesis : there is a significant relationship between the capacities of auditing firms and the tax culture of all tax payers of State Tax Administration of West Tehran.

The significant coefficient between the capacities of audit firms and tax culture of employees is equal to 2.88. The structural model shows there is a significant relationship between the audit firm's capabilities and tax culture of all tax payers of the State Tax Administration of West Tehran. Also in Figure 2 the numbers on the paths indicate the capacities of auditing firm effect on tax culture in the rate of 0.38.

5 -1-1- 3 -6- Fifth hypothesis: there is a significant relationship between the auditing and tax culture of all tax payers of the State Tax Administration of West Tehran.

The significant coefficient between the auditing and tax culture of employees is 3.55. The structural model shows it

appears to be a significant relationship between the auditing and tax culture of all taxpayers of State Tax Administration of West Tehran. Also in Figure 2 the numbers on the paths indicate tax culture is influenced by auditing in the rate of 0.43.

6-1-2-4-6- sixth hypothesis: there is a significant relationship between the attitude and tax culture of all tax payers of State Tax Administration of West Tehran.

There is a significant coefficient of 3.21 between attitude and tax culture of employees. The structural model shows there is a significant relationship between attitude and tax culture of all tax payers of tax administration in West Tehran. Also in Fig 2 numbers on paths indicate that attitude variable effects on tax culture in rate of 0.39.

7-1-1-3-6- seventh hypothesis: there is a significant relationship between the social norms of the society and tax culture of all tax payers of State Tax Administration of West Tehran.

There is a significant coefficient of 3.10 between dominant social norms in the society and tax culture of employee. The structural model shows there is a significant relationship between the social norms of the society and tax culture of all tax payers of State Tax Administration of West Tehran. Also in Figure 2 numbers on paths indicate the variable of social norms impacts on tax culture at the rate of 0.40.

8-1-1-3-6- eighth hypothesis: there is a significant relationship between the perceived justice of the tax system and tax culture of all tax payers of State Tax Administration of West Tehran.

There is a significant coefficient of 2.26 between the perceived justice of the tax system and tax culture of employees. The structural model indicates there is a significant relationship between the perceived justice of the tax system and tax culture of all tax payers of the State Tax Administration of West Tehran. Also in Figure 2 numbers on paths show the tax culture is influenced by perceived justice of the tax system at a rate of 0.37.

9-1-1-3-6 - ninth hypothesis: there is a significant relationship between tax knowledge and tax culture among all tax payers of the State Tax Administration of West Tehran.

There is a significant coefficient of 2.85 between tax knowledge and tax culture of the employees. The structural model shows there is a significant relationship between tax knowledge and tax culture of all tax payers of the State Tax Administration of West Tehran. Also in Figure 2 the numbers on the paths indicate tax knowledge impact on tax culture at a rate of 0.35.

10-1-1-3-6 - tenth hypothesis: there is a significant relationship between the complexity of tax law and tax culture of all tax payers of the State Tax Administration of West Tehran.

There is a significant coefficient of 2.05 between the complexity of tax law and tax culture of employees. The structural model shows there is a significant relationship between the complexities of tax law and tax culture of all tax payers of the State Tax Administration of West Tehran. Also in Figure 2 the numbers on the paths indicate tax culture is influenced by complexity of tax law at a rate of 0.25.

11-1-1-3-6- eleventh hypothesis: there is a significant relationship between the quality of tax services and tax culture of all tax payers of the State Tax Administration of West Tehran.

There is a significant coefficient of 3.65 between the quality of tax services and tax culture of employees. The structural model indicates there is a significant relationship between the quality of tax services and tax culture of all tax payers of the State Tax Administration of West Tehran. Also in Figure 2 the numbers on paths show that the tax culture is influenced by the quality of tax service at a rate of 0.44.

12-1-1-3-6- twelfth hypothesis: there is a significant relationship between social responsibility and tax culture of all tax payers of the State Tax Administration of West Tehran.

There is a significant coefficient of 2.98 between social responsibility and tax culture of employees. The structural model shows there is a significant relationship between social responsibility and tax culture among all tax payers of the State Tax Administration of West Tehran. Also in Figure 2 numbers on routes indicate the social responsibility effect tax culture at rate of 0.40.

13-1-1-3-6- thirteenth hypothesis: there is a significant relationship between the tax culture and tax compliance for all taxpayers of the State Tax Administration of West Tehran.

There is a significant coefficient of 6.82 between tax culture and tax compliance of employees. The structural model indicates there is a significant relationship between the tax culture and tax compliance among all taxpayers of the State Tax Administration of West Tehran. Also in Figure 2 numbers on routes show the tax culture is influenced by tax compliance at a rate of 0.57.

7. Conclusion:

What this research aims to study relies on discussing the challenges and opportunities to improve tax compliance and tax culture. To achieve this goal, the tax payers of State Tax Administration (specifically West of Tehran) were considered as population. Data was collected using questionnaires. In addition, in this study, a model was considered in which the effect of variables on the tax culture and then the impact of tax culture on tax compliance were studied. Evidence obtained in this study indicates that all variables considered in this study are in a significant relationship with the tax culture. Coefficients obtained for all variables are positive; indicating an increase in the independent variables can be expected to increase the dependent variable. In fact, evidences suggest the perceived quality of tax service, that is a qualitative variable, can be different in the point view of taxpayers. Tax culture variable is most relevant, followed by tax auditing that could be imposed by law on taxpayers. In addition, the variables of complexity of tax law and tax knowledge were least relevant. Finally, as it can be seen in the above table, the tax culture has a significant relationship with tax compliance which is higher than all other obtained relations. So, as expected, the more increased tax culture, the more increased tax compliance. In this regard, Znganeh, Ashori Sheikhi & Abdullahi (1392) state the tax disproportionate rate and lack of tax culture spreading are

among factors affecting tax avoiding. Dianet et al (1390) also pointed out that tax culture is one of the ways of improving tax compliance. The present study also shows that these factors impact on tax compliance. Ritsatos (2014) and castelunger et al (2010) also concluded that justice is one of the factors affecting tax compliance. Moradi et al (1392) also emphasized that the perceived justice in the tax system positively effect on tax evasion. The results of present study also show that perceived justice of the tax system influences on the tax culture and in turn tax compliance. Saad (2014) also states that the tax knowledge and awareness and tax complexity are the two factors contributing to the lack of tax compliance among taxpayers. Hadian et al (1392) argued that tax evasion is influenced by the complexity of tax law. Lashkarizade & Azizi (1390) showed that lack of transparency of law is one of the causes of tax evasion. The results of the present study also indicate that tax complexity is one of the factors influencing the tax culture. Blackburn et al (2014) reported the tax fines and tax rate alleged for individuals is one of the causes of tax evasion. Ritusatus (2014) and Kastlunger et al. (2010) also conclude that the level of tax fines is one of the factors affecting tax compliance. The present study also showed there is a significant relationship between the rate of taxable income and tax culture.

8 - Recommendations

Results of present research contribute managers, related organizations to tax affairs, tax payers and tax authorities. Therefore, to the main objective of the present research, it is worth to note that the program considered in all Tax reform programs is tax compliance. In fact, lower level of tax collection cost and tax compliance cost is an important characteristic of the tax system. It seems this has been denied during first to fourth Programs of tax reform in Iran. Although, there have been much more attention to the voluntary participation of taxpayers in tax payment. The effectiveness of this approach, despite tax culture, depends on ability and tendency of tax payers in understanding and meeting their legal commitments and obligations as well as the ability of Taxation administration in fairly interpreting and Implementing of tax laws and rules. Moreover, according to the results it is suggested that the law -makers should not subject the complexity of tax low to the received complaints in term of forms complexity, high costs of compliance etc. Finally, according to the results of the seventh hypothesis it is proposed that the tax administration can make tax payment as norm and belief among taxpayers using scientific and appropriate approaches. However it requires long-term planning.

For future research lines, it is recommended to review the same issue with the same measures in the tax administrations of other cities and sectors such as East Tehran. Also, considering other variables affecting tax compliance and tax culture, including the impact of taxes on electronics, can be the subject of further study. Finally, control variables of the age or sex can be examined.

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