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EVALUATING TAXPAYERS' ATTITUDE IN THE NEW TAX ENVIRONMENT

POSTAWY PODATNIKÓW W NOWYM OTOCZENIU PODATKOWYM

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Summary: One of the taxpayers responses to taxation is tax avoidance. Due to its intensification, Polish legislator has adopted a series of legislative measures to tighten the tax system. The aim of the article is to examine to what extent changes made to the tax law and in the operational framework of tax authorities, geared towards the tightening of the tax regime, impact on the attitude of Polish entrepreneurs operating at international level. For the purpose of the survey a hypothesis was formulated stating that factors such as more stringent regulation, higher risk of being audited, more severe penalties, social approval for tax avoidance and the perceived absence of procedural justice are correlated with the degree of approval for tax avoidance. In order to verify the hypothesis, questionnaire-based studies were carried out and their results were subsequently subjected to statistical analysis. The results of the conducted studies demonstrated that the above mentioned factors do not directly translate into the approach to tax avoidance and that the tax avoidance itself is still not seen as something negative by a large majority of the population.

Keywords: attitude, taxpayer, BEPS, tax avoidance.

Streszczenie: Jedną z reakcji podatników na narzucenie im obowiązku płacenia podatków jest jego unikanie. Ze względu na intensyfikację tego zjawiska polski ustawodawca podjął wiele działań legislacyjnych mających na celu uszczelnienie systemu podatkowego. Celem artykułu jest odpowiedź na pytanie, na ile zmiany w prawie podatkowym oraz dotyczące uprawnień organów podatkowych wprowadzone w celu uszczelnienia systemu podatkowego wpłynęły na postawy polskich przedsiębiorców działających w skali międzynarodowej. Zgodnie ze sformułowaną hipotezą badawczą takie czynniki, jak wzrost restrykcyjności przepisów, zwiększenie prawdopodobieństwa kontroli, zaostrzenie kar, społeczna akceptacja unikania opodatkowania oraz odczuwany brak sprawiedliwości proceduralnej, są skorelowane z akceptacją unikania opodatkowania. Aby zweryfikować tę hipotezę, przeprowadzono badanie ankietowe. Jego rezultaty poddano następnie analizie statystycznej. Wyniki badania wykazały, że wskazane czynniki nie są bezpośrednio skorelowane z postawą wobec unikania opodatkowania, a unikanie opodatkowania nadal nie jest oceniane negatywnie przez większość badanej populacji.

Słowa kluczowe: postawa, podatnik, BEPS, unikanie opodatkowania.

1. Introduction

The taxation of income and wealth triggers concrete taxpayers behaviour stemming from attitudes towards taxes. One of such responses to taxes is tax avoidance. Starting from 2015, the Polish legislator adopted a series of legislative measures to tighten the tax system. These measures boil down to the implementation of recommendations of the Organisation for Economic Cooperation and Development (OECD) worked out within the framework of the BEPS¹ project (Gajewski, 2018, p. 115).

In accordance with one of the definitions, the tightening of the tax system consists in eliminating the use of aggressive tax planning arrangements by enterprises, which reduce their tax obligations (Pietrewicz, Felis, Jamroży, and Szlęzak-Matusewicz, 2014, p. 363). In line with the legislator's intentions, the regulations implemented should be preventive by nature. In consequence, the legislator took a restrictive course of action and increased the penalties levied on taxpayers. However, no consideration has been given to the fact that taxpayers behaviour is determined not exclusively by external factors such as legal and tax regulations but also by attitudes to tax compliance. Detecting tax avoidance is an extremely difficult task which is why clearly combating it without changing taxpayer attitude may not be possible.

The surveys conducted so far have demonstrated that in Poland attempts made to artificially reduce the taxable income and, consequently, the tax burden are not seen as reprehensible. This paper tries to answer the question to what extent changes made to the tax law and in the operational framework of tax authorities, geared towards the tightening of the tax regime, impact on the attitude of Polish entrepreneurs. In order to answer this, questionnaire-based studies were carried out and their results were subsequently subjected to statistical analysis. Since the OECD recommendations firstly address the abusive tax behaviour of multinational corporations, the research sample included large companies with foreign capital holdings which have located their foreign investment projects in Poland.

2. Taxpayer attitudes

2.1. Tax compliance and tax noncompliance

In the literature one can come across two attitudes towards paying taxes: tax compliance and tax noncompliance. Tax compliance is defined as the accurate reporting of revenue and tax-deductible expenses in compliance with tax regulations. However, one needs to bear in mind that tax compliance goes beyond the mere

¹ Base Erosion Profit Shifting (BEPS) – a term used in international public debate addressing tax avoidance and ways to combat fraudulent tax base erosion leading to revenue losses for the state. The term was disseminated through the OECD Report on combating BEPS which included 15 actions to be performed by governments to tackle illegal tax avoidance and transferring profits to tax havens.

compliance with the letter of tax obligations laid down by law; it is also the willingness to act in accordance with the spirit of tax law without the application of enforcement activity (James and Alley, 1999, p. 3), meaning tax avoidance should be viewed as tax noncompliance.

The literature discusses two main approaches to tax compliance: economic and behavioural. The former rests on economic rationality, while the latter draws on concepts originating from psychology and sociology. Studies on tax compliance and tax noncompliance were initiated by M.G. Allingham and A. Sandmo (1972, p. 323) and further continued by T. Srinivasan (1973, p. 339) and S. Yitzhaki (1974, p. 201). In accordance with the approach discussed here, the scale of tax evasion increases with increasing tax rates and it drops with higher fines and more intensive tax audits. Research studies conducted in subsequent years provided evidence that the effectiveness of classical enforcement mechanisms decreases (Andreoni, Erard, and Feinstein, 1998, p. 818) or directly deters taxpayers from paying taxes (Frey and Feld, 2002, p. 760; Kirchler, Hoelzl, and Wahl, 2008, p. 210). What is more, a large body of research has stressed the role of non-pecuniary motives more broadly, often referred to as such factors as tax knowledge (Obazee, 2016, p. 6) and tax morale (e.g. Besley, Jensen, and Persson, 2019, p. 2; Luttmer and Singhal, 2014, p. 149). Recent research has also highlighted the importance of private costs underlying tax compliance (e.g. Benzarti, 2017, p. 21; Bhargava and Manoli, 2015, p. 35; Hoopes, Reck, and Slemrod, 2015, p. 28; Okpeyoba, Musahb, and Gakpetor, 2019, p. 12).

On the other hand, surveys have shown that taxpayers may be willing to avoid paying taxes when they believe others do the same. In addition, they may avoid paying taxes when they feel the system is fundamentally unfair (Bazart and Bonein, 2014, pp. 83-102).

2.2. Attitudes and taxpayer responses

The relationships between motivational attitudes and taxpayer responses were confirmed in light of empirical studies. Such a survey was conducted, among others, by V. Braithwaite (2001, p. 13). In accordance with her approach, there are five types of motivational stands: commitment, capitulation, resistance, game playing, and disengagement. Commitment flows from beliefs about the desirability of tax systems and feelings of moral obligation to act in the interest of the community and pay one's tax with good will. Capitulation reflects seeing tax bodies as the legitimate authority and a benign power as long as a taxpayer acts properly, and no doubts or tax issues are raised over her/his tax returns. On the other hand, taxpayers exhibiting resistance treat tax authorities as supervisors whose task is to 'catch' the taxpayer. Game playing posture focuses on seeking ways to mould tax law provisions to suit one's purposes. Disengagement communicates resistance vis-a-vis tax authorities driven by disenchantment with the tax system linked with the conviction that one needs to fight against tax authorities.

Remarkably, in light of the survey it was demonstrated that taxpayers exhibiting disengagement posture preferred tax evasion. Those exhibiting resistance and game playing postures more often engaged into tax avoidance.

2.3. Factors influencing taxpayer attitudes

The subject-matter literature highlights a number of factors that may contribute to the wider approval of tax avoidance. The list includes excessive fiscalism and taxpayer awareness as to the levels of tax burden, moral, economic, political, as well as technical reasons (Pietrewicz, 1993, p. 67).

According to Strümpl, approval of paying taxes depends on two categories of factors, the severity of the tax regime and the willingness to cooperate (Niesiobędzka, 2009, p. 124). The severity of the system can be judged by its components, such as the total amount of paid taxes, criminal and fiscal penalties binding in a country, as well as the effectiveness of the fiscal authorities. The willingness to cooperate comprises attitudes to taxes and individual assessments of the tax regime. When it comes to the severity of the system, it triggers two diverse responses: on the one hand, it may encourage tax compliance while on the other hand, if tax provisions are restrictive, it may develop negative attitudes and, by the same token, encourage tax fraud.

The results of studies carried out by Strümpl, Feld and Frey (2002, p. 760) as well as Alm and Torgler (2006, p. 228) highlight the meaningful role of fiscal policy and the conduct of tax authorities. Special importance is also attached to the relationship between tax authorities and taxpayers referred to as the tax climate. It is believed that strong rule destroys trust, impacts the willingness to cooperate, and may call for enforcement measures, while high levels of trust imply greater willingness to meet taxpayer obligations. Specific attention is paid to distributive and procedural justice. Distributive justice concerns the horizontal and vertical equity of taxes as well as the assessment of trade-offs between an individual and the state. Procedural justice, in turn, concerns the quality of relationships developed between taxpayers and tax bodies. Researchers have identified three procedural criteria used to assess this relationship: trust, respect, and neutrality. Seen from this angle, trust informs how motivation behind activities pursued by the authorities, their care for people, and their kindness are assessed. Neutrality reflects our assessment of honesty, the absence of bias or prejudice and fact-based decision-making. Respect links with the assessment of kindness and respect for the dignity of individuals or groups thereof (Niesiobędzka, 2013, p. 86).

3. Existing studies on Polish taxpayer attitudes

Existing studies on taxpayer attitudes and decisions have focused mainly on attitudes *vis-à-vis* tax evasion and were conducted before the launching of the tightening of the tax system project. An example in this area is the survey carried out by

M. Pasterniak-Malicka over the period 2007-2013 (2013, p. 93). Its results suggest that over the period covered by the survey tax fraud was not seen as something negative by a large majority of the population. Between 2007 and 2011, almost 30% of respondents believed such conduct should be condemned, while in 2013 this view was shared by only one-quarter of the respondent group. Moreover, in the period covered by the study, the share of individuals praising the hiding of income from tax authorities increased (from 3.6% to 6.6%) as people were seeing it as a reflection of resourcefulness.

Another example is the opinion poll of the Pentor – Market Research Institute. In accordance with its results, 28% of respondents decided that tax avoidance is practiced by the majority of the population and considered such behaviour an everyday reality (Kruszewski, 1992, p. 5).

The results of psychological studies show that the attitudes of Poles towards taxes depend above all on the subjective view of procedural and distributive justice, which is why the propensity to tax avoidance grows with the increasingly negative perception of justice. The taxpayers' conviction that binding tax rates help in achieving the correct distribution of the tax burden across individual tax groups, as well as the belief that tax offices are taxpayer-friendly and honest reduce their readiness to approve of tax fraud. A negative perception of justice may lead to seeing tax avoidance as the right move made for the wrong reason (Niesiobędzka, 2009, pp. 127-130).

4. Taxpayer attitude to tax avoidance in light of the author's research

Given the new legal and tax setting in which Polish companies operate, the main goal of the study was to investigate the attitude of multinational corporations to tax avoidance and identify its determinants. Against this background, the author sought to examine to what extent changes made to tax law and in the operational framework of tax authorities, geared towards the tightening of the tax regime, impact on the attitude of Polish entrepreneurs operating at international level. For the purpose of the survey a hypothesis was formulated stating that factors such as more stringent regulation, higher risk of being audited, more severe penalties, social approval for tax avoidance and the perceived absence of procedural justice are correlated with the degree of approval for tax avoidance.

4.1. Research sample

Since new regulations were put in place to combat tax avoidance within the group of large companies operating at international level, the research sample brought together only large companies with foreign holdings and involved in foreign investment projects. The sample included 77 companies representing different industries. Questionnaires were filled in by representatives of these companies having a direct impact on their financial policy in the period March-April 2019.

4.2. Research tools

In the research discussed in this paper, a questionnaire designed by the author served as the tool to acquire knowledge about taxpayer attitude to tax avoidance and to the amendments made to Polish and international tax law adopted in recent years. The author used the 5-point Likert scale. The respondents were first asked to answer questions concerning their opinions about changes in the tax law. Next, their subjective perception of procedural justice of the tax system was measured based on the evaluation of the quality of relationships between taxpayers and tax authorities against three the following criteria: trust, respect, and neutrality. This was the basis for the indicator of the perception of procedural justice.

The second part of the questionnaire was constructed based on the so-called indirect methodology due to the limitations of the opinion poll methodology connected with the wish to hide tax avoidance viewed as an illegal act. Thus, respondents were asked to read five hypothetical scenarios describing behaviour indicative of tax avoidance. They were expected to judge to what extent these modes of behaviour were justified (1 – justified, 5 – never justified). The total of five items gives the tax avoidance indicator.

4.3. Results

The analysis of collected data helped in diagnosing taxpayers' attitudes to tax avoidance in the research sample. Most respondents noticed increased restrictiveness of tax law (73%) and the higher risk of being audited (74%). Only about 7% of the respondents declared that since 2015 tax law regulations had not become more stringent and 5% did not observe an increased risk of being audited, while 89% noted more severe penalties and only fewer than 3% of respondents disagreed with the statement. Moreover, almost 80% of respondents noticed higher costs of compliance.

In accordance with the views available in the literature, taxpayers' attitudes are significantly influenced by the degree of social approval of committing illegal acts. With a view to that, the questionnaire included a question concerning social approval of tax avoidance. In this case almost half of respondents decided that tax avoidance is socially approved.

The obtained results suggest that the respondents had some problems in assessing the quality of the relationship between tax bodies and taxpayers. An unambiguous result was obtained only for respecting taxpayer dignity where 56% agreed that officials acting in the name of the tax authorities perform their duties showing full respect for taxpayer's dignity. On the other hand, however, only 32% decided that tax bodies are guided by taxpayer's good. Nevertheless, most respondents decided, (60%) that officials acting on behalf of tax bodies make fact-based decisions meaning that they have relative trust in tax authorities.

The results of the study also show high social approval of tax avoidance. Almost half of the respondents (46%) declared that shifting profits to tax jurisdictions where tax rates are lower and artificial avoidance of acquiring the permanent establishment status are rightful actions. Less approval is given to transactions concluded between related parties which disregard what is known as “arm’s length” trading (39%), and tax optimisation in which foreign subsidiaries are engaged because of the regulations on the so-called effective management and control of a company (38%). The lowest approval is expressed for acts that imply treaty shopping,² since only 24% of respondents saw them as rightful.

4.4. Statistical analysis

Statistical analyses were conducted to confirm the research hypotheses listed below:

H1: More severe penalties are positively correlated with the approval of tax avoidance.

H2: More stringent regulations are positively correlated with the approval of tax avoidance.

H3: Higher risk of being audited is positively correlated with the approval of tax avoidance.

H4: Subjective perception of the lack of procedural justice is positively correlated with the approval of tax avoidance.

H5: Social approval of tax avoidance is positively correlated with the approval of tax avoidance.

H6: Higher compliance costs are positively correlated with the approval of tax avoidance.

In order to find out whether the assumption about the compatibility of distributions of measured quantitative variables with the normal distribution is met, the first analysis covered the main descriptive statistics and the Shapiro-Wilk test. The result of the test was statistically significant for all the measured variables. Nevertheless, for most of them the skewness did not exceed or only slightly exceeded an absolute value of 1.0 meaning the distributions are not asymmetric vis-à-vis Gaussian distribution. That is why the decision was made to perform parametric tests in this chapter. The results of all the calculated descriptive statistics and of the test for the normality of distribution are given in Table 1.

Before testing the hypotheses, the author checked if the means for procedural justice and the approval for tax avoidance significantly differ by gender. To this end, an analysis was carried out using the Student’s *t*-test for independent samples. The obtained results turned out to be statistically insignificant. This means the assessment of procedural justice and approval for tax avoidance are similar for women and men.

² Acts consisting in using tax treaties to benefit from reduced foreign tax through operations carried out outside of a country’s borders. It applies when an individual not residing in any of the two countries/parties to the tax treaty establishes a company or any other entity in either of these two countries to benefit from the tax arrangement and internal regulations of a given country.

Table 1. Main descriptive statistics of quantitative scales together with the Shapiro-Wilk test

Specification	M	Mdn	SD	Sk.	Kurt.	Min.	Maks.	W	P
More stringent regulations	3.81	4.00	0.92	-1.15	2.00	1.00	5.00	0.81	<0.001
Higher risk of being audited	3.97	4.00	0.94	-0.98	1.24	1.00	5.00	0.83	<0.001
More severe penalties	4.26	4.00	0.78	-1.39	3.50	1.00	5.00	0.76	<0.001
Higher costs	3.96	4.00	0.88	-1.03	1.29	1.00	5.00	0.81	<0.001
Social approval	3.09	3.00	1.26	-0.18	-1.16	1.00	5.00	0.89	<0.001
Procedural justice	3.14	3.30	0.89	-0.75	0.52	1.00	5.00	0.94	0.001
Approval of tax avoidance	3.13	3.10	0.87	0.22	0.11	1.20	5.00	0.96	0.036

* M – mean; Mdn – median; SD – standard deviation; Sk. – skewness; Kurt. – kurtosis; W – Shapiro-Wilk test statistics; P – significance.

Source: own elaboration.

The next step consisted in testing the research hypotheses using a series of Pearson's r correlation analyses, which showed that correlated variables were not related to each other. The approval of tax avoidance does not correlate with any other main variable measured in this survey. The results are presented in Table 2.

Table 2. The Pearson correlation between the approval for tax avoidance and other variables

Specification		Approval of tax avoidance
More stringent regulations	Pearson's r	0.07
	Significance	0.577
Higher risk of being audited	Pearson's r	-0.01
	Significance	0.962
More severe penalties	Pearson's r	0.13
	Significance	0.283
Higher costs	Pearson's r	0.02
	Significance	0.881
Social approval	Pearson's r	0.10
	Significance	0.408
Procedural justice	Pearson's r	0.02
	Significance	0.865

Source: own elaboration.

To carry out a more in-depth analysis, a multivariate regression analysis involving multiple predictors was conducted to find out whether there is a suppression effect as a result of which one of the variables introduced into the model as a predictor begins to statistically significantly correlate with the approval of tax avoidance while other predictors are controlled. However, the study revealed that none of the predictors

was statistically significant nor could be used to predict increased approval of tax avoidance with satisfactory probability. The results of the analysis are presented in Table 3.

Table 3. Results of regression analysis showing predictors of increasing approval of tax avoidance

Specification	<i>B</i>	<i>SE</i>	<i>B</i>	<i>p</i>	<i>R</i> ²	<i>F</i> (6, 67)	<i>p</i>
(Constant)	2.49	0.79		0.003	0.03	0.38	0.887
More stringent regulations	0.03	0.16	0.03	0.846			
Higher risk of being audited	-0.05	0.15	-0.05	0.735			
More severe penalties	0.21	0.18	0.19	0.256			
Higher costs	-0.09	0.16	-0.09	0.587			
Social approval	0.06	0.09	0.09	0.475			
Procedural justice	<0.01	0.12	<0.01	0.975			

Source: own elaboration.

The analyses showed that the model does not fit to the data well ($F(6, 67) = 0.38$; $p = 0.887$). As in the case of Pearson's *r* correlation analyses, the regression analysis indicates a weak relationship between the variables. Consequently, the independent variables are not significant and the co-existence of the examined variables cannot be predicted with a satisfactory probability. However, taking into account the type of data used, it could be justified to conduct the nonlinear correlation analysis, which could show that the correlation changes its direction after a point. Sometimes the change point is in the middle causing the linear correlation to be close to zero – like in the case at hand.

Nevertheless, the results of the correlation analyses as well as the regression analysis provide no grounds for the rejection of the null hypotheses and the adoption of the alternative ones. The approval of tax avoidance does not coexist with more stringent regulations, the higher risk of being audited, more severe penalties, higher costs, social approval and the perception of procedural justice.

5. Conclusions

In many countries tax avoidance most frequently provokes the legislator to increase penalties and intensify tax audits. Such a policy results from the prevalence of economic models which highlight the importance of classical enforcement measures. In accordance with the discussed approach, restrictive regulations, more severe penalties, the higher risk of being audited, and the higher costs of compliance affect taxpayers' attitudes and behaviour. Nonetheless, the results of the conducted studies have demonstrated that the above listed tools do not directly translate into the approach to tax avoidance.

The study also validated the correlation, strongly highlighted in literature, between the subjective perception of procedural justice and the approval of tax avoidance. The author's original studies have shown no such correlation in the selected sample.

The results discussed in this paper revealed that although the respondents realise that regulations are increasingly more restrictive, penalties are becoming more severe and the cost of compliance is getting higher, this does not translate into higher or lower approval of tax avoidance. Similar conclusions can be drawn from the perception of procedural justice. Although the study results suggest a relatively positive perception of procedural justice in terms of trust, respect and neutrality, the above does not correlate with the lack of approval of tax avoidance. In view of this, the conducted surveys allow for the conclusion that these factors do not directly impact attitudes regarding the tax avoidance practices exercised by companies. Moreover, the obtained results do not differ significantly from the ones obtained in the past. On average, 31.64% of respondents decided that tax avoidance practices are unfair.

The conclusions drawn from these studies indicate that efforts undertaken to tighten the tax system may fail to produce the expected results. The proportion of those who believe that tax authorities work for the good of the taxpayers is low (32%). This suggests that the resistance stand rarely features in the Polish tax system. The higher proportion of individuals who see tax officials as taxpayer-friendly may be indicative of the higher share of capitulation as an attitude according to which tax officials are seen as friendly until doubts or problems occur. Nevertheless, resistance is not too frequent as almost 60% of respondents agreed that tax officials perform their duties respecting taxpayers' dignity and make fact-based decisions. This means that the tendency to resist or become disenchanted with the tax system, and the conviction that one needs to struggle with the tax authorities is weak. It is worth remembering, however, that the study indicates a rather high probability of the game-playing attitude suggested by a relatively high share of the respondents who believe that tax avoidance practices are fair.

To sum up, the factors connected with the tightening of regulations of the tax system in Poland, such as more severe penalties, more stringent regulations, higher costs of compliance, higher risk of being audited and subjective perception of procedural justice, considered in the study because of the reform of the National Revenue Administration, do not impact on the approval of tax avoidance in the research sample. What is more, the results of the conducted studies demonstrated that tax avoidance itself is still not seen as something negative by a large majority of the research sample. Even though the sample size of the study does not allow to generalize conclusions, this may suggest that the measures adopted by the legislator may fail. Since the independent variables mentioned above are insignificant, one will have to analyse taxpayer behaviour from other angles, stressing factors such as tax

morale or distributive justice, which will help in identifying factors that directly affect taxpayers' attitudes. It is also justified to implement other methods such as nonlinear correlation analysis, which can show that the correlation changes its direction after a point. This could further widen the outlook for future research of the subject and would be of real assistance in working out tools designed to successfully combat tax avoidance.

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