TAX COMPLIANCE AT NATIONAL LEVEL

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Abstract: Throughout this study, we have shown the influence factors generating a significant impact on taxpayers' tax behavior. We also analyzed the literature in the field, and the categories of factors that have a significant influence. Consequently, we have assigned a macroeconomic indicator in Romania, in an attempt to quantify the factors of influence. In this regard, we have built an econometric model of multifactorial regression and we have determined the impact of some elements such as: poverty, labor productivity, population confidence in state authorities, gross domestic product per capita on fiscal behavior, which was estimated through the proxy variable: tax rate. The empirical results obtained as a result of the multiple regression showed that there is a negative correlation between the fiscal behavior of the taxpayer, namely the tax compliance and the financial capacity, the labor productivity and the confidence the taxpayer has in the state authorities, while the behavior of the taxpayer the gross domestic product per capita we identify a positive correlation.
Key words: tax compliance, fiscal behavior, tax incidence, multifactorial regression, statistical analysis.
JEL CLASSIFICATION: H20, H22, H26, C50, C52.

1. Introduction

In 2006, Alm & Torgler (2006) noted that in recent years, more and more researchers have studied to what extent the values, social norms and attitudes that are different across countries are sustainable and produce quantifiable effects (these effects) on real economic behavior. When it comes to real economic behavior, the

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authors refer to tax compliance. The authors, through the empirical results obtained, show that US tax morale is much higher than in Spain, Austria or Switzerland. They also identify a negative correlation between the size of the underground economy and the level of tax morality.

This paper aims at real economic behavior and influence factors. The first part of this paper presents the review of the specialized literature in the field, followed by the presentation of the research methodology used, as well as the validation of the model. In the final section we have constructed an econometric model and the results we reported on empirical results on obtained by other authors.

In this paper, we have presented the fiscal behavior, under the form of the degree of tax compliance, the degree surprised in literature as a "fiscal moral", we analyzed how this fiscal moral is influenced by the financial capacity, the labor status, "tax cooperation", in which case we have selected the confidence that the authorities present and, last but not least, economic growth through GDP per capita.

2. Literature review

The specific literature was structured on two pillars: in the first part we analyze the tax compliance and behavior of the taxpayer lato sensu, and the second part concerns the analysis of the factors of influence and their grouping.

Cummings et al. (2009) argue that the tax compliance process is a complex behavioral problem, and various methods and data sources are needed to analyze it. The authors demonstrate that differing levels of tax compliance apply in countries with different political stories and different modes of government.

Fonseca & Myles (2012) define the tax compliance rate as the ratio between declared income and real income, so if it is 0, it means that nothing has been said and if it is 1 the whole income has been declared. The authors present the compliance rate in a glossary that summarizes the terms used in the tax compliance experiments in 1978 and so far. As a result, in addition to the compliance rate, the authors also present other variables such as: auditing probability, retrospective audit, earned income, initial income assigned to experiments, experimental subject, experimental unit, experiment in a specific field, pre – testing, public good, tax service, statistical significance, etc.

An interesting feature is the factors influencing tax morals. For example, Williams & Krasniqi (2017) conducted an econometric survey of 35 Euro – Asian countries. The results of the study also highlighted the fact that middle – aged people are prone to higher tax morals, such as married people, children with a higher level of education, employees and owners, to the detriment of the unmarried, without children, with a lower level of education (studies), renting a home and self –

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employed or unemployed. Moreover, no significant statistical relationship between the sex of the person and the fiscal morale has been identified.

Tax compliance is not only influenced by tax morality, as we will see in the second part, but also by the complexity of the tax system, according to Gambo et al. (2014). In a work on compliance and the complexity of the African tax system, the authors conducted an econometric study using data from the 44 African countries and the empirical results of the study indicated a significantly negative correlation between the complexity of the tax system and tax compliance.

Similarly to those described above, with regard to factors of influence in tax compliance, tax morale is among the determinants of fiscal behavior appropriate to the letter of the law. However, we try to understand why it is important to study these factors?! The answer is due to the impact of the tax system in the life of a society from a three – dimensional perspective: economic, political and social life.

Adams (2007) shows that the tax system can influence the parliamentary system, and the government's economic function can also be assessed through the way of taxing and collecting money. The author points out that excessive tax burden on the population can lead to corruption, bribery, migration of people and capital, and ultimately civil war. A factor in tax compliance, often neglected, is how taxpayers interact with tax authorities, or, in other words, the way taxpayers are treated.

Feld & Frey (2002) show that the relationship between taxpayers and authorities should be viewed as an implicit or psychological contract, and this contract is all the more important as the tax morale is higher when political participation rights are more strongly developed. The authors' study is based on 26 Swiss cantons, and the empirical results of the study demonstrate that differences in attitude of tax authorities can be explained by differences in political participation rights.

Fischer et al. (1992) analyzes the factors of influence of tax compliance through four categories: the demographic factors, the factors regarding the opportunity of non – compliance, the factors regarding the attitude and perception of the taxpayers, the factors regarding the fiscal system and its' structure. In this respect, we consider that it is important to categorize these four categories of factors.

Chau & Leung (2009) propose expanding this model by including a new factor, namely the culture and the effect of the interaction between the opportunity of non – compliance tax and the tax / tax compliance structure. In 2017, we can see an improvement of Fischer's model, proposed by Iawan & Salisu (2017). The authors point out that, by reference to Nigeria, the Fischer model does not capture all the factors, including implicitly the "emotional intelligence" for accurately understanding taxpayers' behavior in Nigeria from the point of view of conformance.

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Iaman (2017) proposes to improve the model by adding two moderating effects: the moderating effect of the tax administration reform and the moderating effect of the quality of the tax service perceived. However, Beale & Whyatt (2017) structured on two categories the influences of tax compliance studied in the literature, namely: systemic (macroeconomic factors, political stability, governance, taxpayer income profile, tax rate, etc.) behavior (tax aversion of the taxpayer, link between payment and tax expense, quality of service received as a result of taxation, fairness of taxation, trust in the Government, etc.). Moreover, the authors point out that the economic literature mainly focuses on two types of taxes, namely: income tax and turnover tax.

3. Research methodology and empirical data
The fiscal behavior of the taxpayer emerges in the literature, starting from a concept that precedes behavior, namely compliance, because, depending on whether or not it exists', we can delimit its behavior and traits.

The research towards the influence factors' of fiscal behavior implicitly implies the factors that determine the tax compliance of the taxpayer. Allingham & Sadmo (1972) conducts a study based on establishing the link between taxation and risk that focuses mainly on the effect of taxes on co-em vorors' decisions. In essence, through this work the authors outline the standard theory of conformation, as Alm et al. (1992), putting this theory into the forefront of tax compliance studies. By this theory, it is assumed that a person has a fixed income and must select an amount to be declared to the tax authorities, marked with I. The declared party of income, the authors notes it with D, to be taxed with a certain quota t. The undeclared portion of income is not taxed, but the person may be subject to control with a probability p and for each unpaid dollar a fine f is applied. The individual is thus assumed to choose an income D to maximize the expected utility of the circumvention hazard from tax / tax evasion. The framework indicates that there would be a demand for the declared income according to I, t, p and f, and the form of the function would be $D = D (I, t, p, f)$ (Alm et al., 1992).

Bătrâncea et al. (2012) conduct a study on the factors of influence that determine tax compliance. Considering, first of all, the economic factors, according to neoclassical economic theory, the theory that uses the concept of Smith – homo oeconomicus, taxpayers are the rational maximizers of rational utility, the authors also take into account the social and political factors. Social factors imply a distance of a certain size (small, medium or large) between authorities and taxpayers. According to the authors, compliance with a "commitment" is based on the ethical and moral beliefs of taxpayers over the legitimacy of the authorities, and implicitly a small distance.

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A large distance between taxpayers and authorities, characterizes taxpayers who oppose "resistance" displaying defiant and subversive behavior, doubting the legitimacy of authorities, taxpayers who do not want to participate in the system, and taxpayers motivated to discover the lax structure found in legislation. As regards political factors, the authors present the complexity of fiscal law, the complexity of the fiscal system and fiscal policy, and also mention that a difficult structure of the tax system can prevent the taxpayer from complying, through the perception of the system too bureaucratic, with a level high taxation and a full amalgam of taxes.

This veritable quote presented above is necessary to justify the econometric model chosen and its variables. Practically, in this study we will construct a multifactorial econometric model. The objective is the impact of the three categories of fiscal behavior as well as tax compliance. Therefore, the dependent variable is represented by the tax rate, the fiscal pressure at Romania level, calculated according to the following formula:

$$\text{Tax}_{\text{rate}}(R_f) = \frac{\text{Tax revenue}}{\text{Gros domestic product}} \times 100$$

The dependent variable introduced into the model has an annual frequency and is introduced into the model as a percentage.

From the point of view of the independent variables, regarding the social factors we considered the poverty rate (Rs), the political factors, the trust index in the state authorities (ICIS), and for the economic ones, the labor productivity (Pm) and GDP per capita.

The poverty rate is the poverty rate after social transfers. We ask why poverty as an expression of the social factor?! According to Paraschiv (2008), poverty and, in particular, "new poverty" is associated with family destabilization, weakening social cohesion, social marginalization, and other issues of fragility to weaken the social environment.

Taking into account the political factors, we have chosen to express their mathematical impact, ICIS, this confidence index is represented by the citizens' trust in the Romanian Government. The question is why the Government of Romania?! From the desire to cling to the contemporary reality which is embroiled with a considerable political instability. It should be mentioned that the National Institute of Statistics (INS) includes in this category of indicators and "Citizens trust in the National Parliament" and "Citizen's trust in political parties", Economic factors are labor productivity and GDP per capita. The two independent variables have in their content a common point, namely "domestic product". If GDP per capita is obvious, in labor productivity we need to make some clarification on how

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to calculate. Thus labor productivity is determined by the following formula: $P_m = \dfrac{\text{Gross domestic product}}{\text{number of occupied persons}}$. According to Mungiu – Pupăzan & Vasilescu (2011) labor productivity expresses the "the labor factor productivity", the size of which depends on the average social conditions at a certain moment.

The database used to conduct our study was built using available data from the INS platform for a period of 13 years. In our opinion, this period is long enough to be statistically significant. The collected data were then systematized and processed in Excel, as can be seen in Table 1:

Table 1. Empirical dataset

	Rf	Rs	Pm	ICIS	GDP/capita
2004	27.66	17.9	10.2	40.0	9.0
2005	28.32	18.2	5.8	30	4.8
2006	28.96	18.6	7.3	27	8.7
2007	29.51	24.6	6.5	21	8.5
2008	28.13	23.6	8.4	25	10.3
2009	26.88	22.1	-5.2	17	-6.3
2010	26.79	21.6	-0.5	12	-0.2
2011	27.98	22.3	1.9	10	1.6
2012	27.79	22.9	5.7	20	1.1
2013	27.33	23	4.4	16	3.9
2014	27.61	25.1	2.3	26	3.5
2015	27*	25.4	5.3	23	4.5
2016	27*	25.3	5.8	29	5.4

Source: Authors own estimated values, not available on the INS website.

Regarding the tax rate in 2015 and 2016, given that we did not find information available on the INS platform, and given the fact that in the 4 years preceding 2015 we have the value of 27, we preferred to we assume a risk and the associated margin of error and estimate the same value for the two years. Therefore, we have also analyzed the dynamics of these data, according to Figure 1. In order to construct the econometric model we have used the econometric software Eviews 9.0.

As far as the characteristics of the data are concerned, we note that they present an annual frequency, the period selected being the time period: 2004 – 2016 (resulting in 13 periods), and the values are represented by macroeconomic indicators from Romania (4 economic indicators as independent variables and one dependent variable variable). The total number of observations was 65.

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Brezeanu, P., Dumiter F., Ghiur, R., Todor, S. P. (2018)
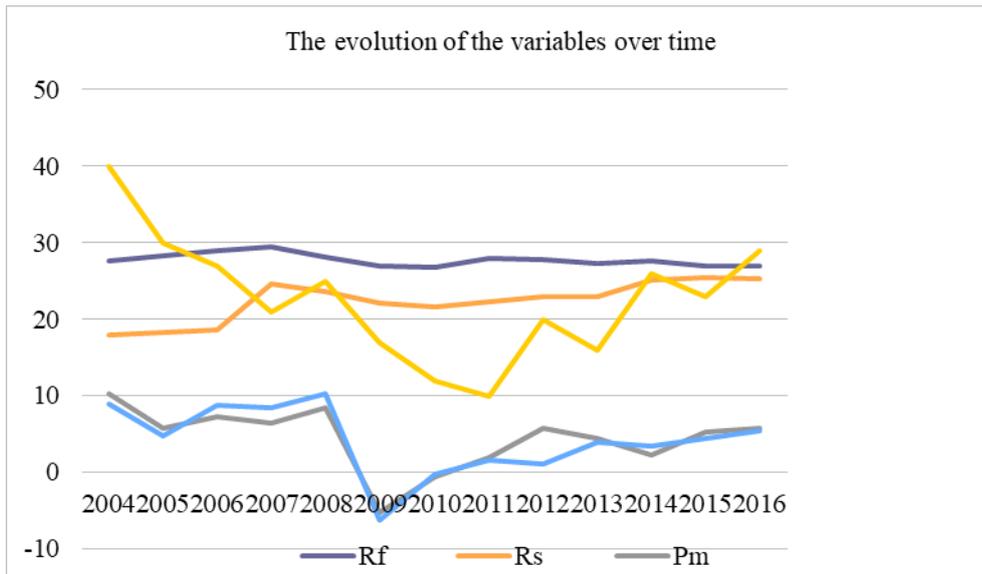*Tax compliance at national level*

Figure 1. Time framework evolution of variables
Source: Authors own estimated values, not available on the INS website.

The features of the model highlight the adoption of a multi – factorial model, consisting of panel data, by combining data type series with cross – sectional data. Estimation was performed using the smallest squares method (OLS regression) through the Eviews 9.0 software platform. The form of the econometric model of multifactorial regression is (Anghelache et al., 2012):

$$y_{iL} = \alpha + \sum_{i=1}^{n} \beta_i + \varepsilon_{jL}, \text{ where:}$$

y_{iL} = the endogenous variable, adapted to the multifactorial model – Rf;
α = constant;
β_i = parameter vector to be estimated for explanatory variables;
X_{IjL} = the vector formed by explanatory variables adapted to our case, the vector of the inflection factors selected for the multifactor model;
ε_{jL} = Residue vector (model-associated errors).

Thus, the form of our model equation is:
$$R_f = \alpha + \beta_1 R_s + \beta_2 P_m + \beta_3 ICIS + \frac{\beta_4 PIB}{loc} + \varepsilon_{jt}$$

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4. Empirical results

In this section we are considering constructing the model and validating it by testing hypotheses that characterize a multifactorial regression model.

In order to establish the typology of the regression function, we will graphically represent pairs of points in the desire to verify the first hypothesis of the model that the link between the dependent and the independent variables is linear (Anghelache et al., 2013). Analyzing Figure 2 and Figure 3, we can notice that the function form is a linear one, checking the first hypothesis of the model.
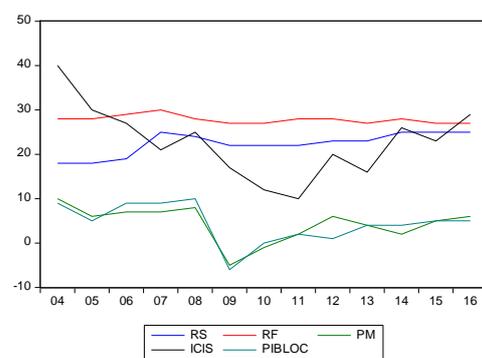
Figure 2. Graphic representation of data series
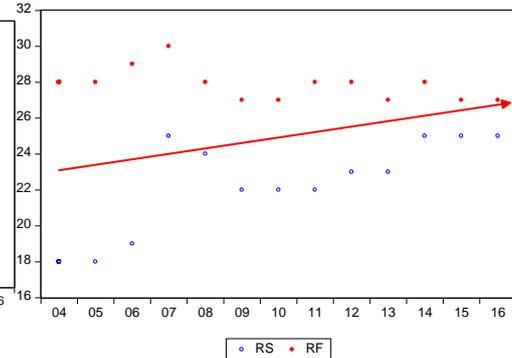
Figure 3. Graphic representation of the dot cloud between the Tax Rate and the Poverty Ratio

Source: Author's own processing.

The second hypothesis assumes that the independent variables are random, i.e. the covariance between them is 0 (cov = 0). If this hypothesis is not met, the multicollinearity phenomenon would result, meaning that independent variables do not only influence the dependent variable but also themselves. Thus, the first step is to develop the regression model to see how it influences independent dependent variables and then testing it, including multicolourarity, if there exist one type of it. Table 2 presents the coefficients of the independent variables in the model, thus replacing in the initial preset equation we obtain the multifactorial regression model:

$$R_f = \alpha + \beta_1 R_s + \beta_2 P_m + \beta_3 ICIS + \frac{\beta_4 PIB}{loc} + \varepsilon_{jt} \text{ throughout substitution} \rightarrow$$

$$R_f = 29.25012 - 0.058572 R_s - 0.017339 P_m - 0.031699 ICIS + \frac{0.160772 * PIB}{loc} + \varepsilon_{jt}$$

Table 2. Empirical results of the econometrical tests

Dependent variable: The tax rate as an expression of fiscal pressure				
Explanatory variable	**Coefficient**	**Standard error**	**t-statistic**	**Probability**
R_s	-0.058572	0.104897	-0.558376	0.5919
P_m	-0.017339	0.154996	-0.111870	0.9137
ICIS	-0.031699	0.044477	-0.712696	0.4963
GDP/loc.	0.160772	0.129012	1.246186	0.2480
C	29.25012	2.768261	10.56624	0.0000
R^2	0.385634	**Durbin-Watson stat**	2.496055	
F - statistic	1.255389	**Prob(F-statistic)**	0.362223	

Source: Own data processing using Eviews 9.0.

Starting from the coefficients obtained and the shape of the model resulting from their replacement, we note that there is a negative link between the rate of taxation and the poverty rate, labor productivity and trust in state authorities, which can be translated as follows: when the poverty rate falls, tax increases or when labor productivity decreases, increases the rate of taxation, or why not, if the rate of taxation increases, the population's confidence decreases in state authorities. In other words, the obtained coefficients only quantify a known fact in advance. A high poverty rate equates in monetary terms with the low rate of liquidation of the population facing a financial incapacity, often extreme, which will ultimately lead to the impossibility of paying tax obligations. On the other hand, an increased rate of taxation, coupled with political instability based on the many legislative changes of a fiscal nature, will ultimately lead to lower confidence in state authorities. In other terms, the same high tax rate can lead to the discouragement of the active population in the workforce that can move to more "friendly" workplaces outside the country, from a tax point of view, a lower tax burden.

We also notice a positive relationship between the rate   and the rate of taxation. From our perspective, the justification lies in the financial capacity of the population that can support greater taxation. In conclusion, the adopted model fills a reality of Romania between 2004 and 2016. From the econometric point of view, the values of R2 indicate that the model is well –selected and explanatory variables account for approximately 40% the variation of the tax rate. According to Table 2, another important indicator is the Fisher test values, the probability of which is $0.36 \gg 0.05$, which indicates that we accept the null hypothesis considering the econometrically valid model with a probability of 95% and with a margin of error of 5%.

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To test the multicoliniarity, we will use the Klein test in an attempt to identify possible relationships between the exogenous variables that characterize the model. According to this, by comparing the coefficients of linear correlation (rij) with the coefficient of determination R2 we can accept or reject the assumption that there is collinearity between the exogenous variables. So if $|r_{ij}| < R^2$ ➔ exogenous variables are not strongly correlated (Jula, 2015).

To summarise $r_{ij} = r_{Rs, Pm, ICIS, Pib/loc}$ we will use the covariance matrix:

$$\begin{pmatrix} 0.24 & -0.17 & -0.03 & 0.27 \\ -0.17 & 0.16 & 0.01 & -0.04 \\ -0.03 & 0.01 & 0.02 & -0.3 \\ 0.27 & -0.04 & -0.3 & 6.9 \end{pmatrix}$$

By calculating $|r_{ij}|$ we obtain $= 0.0008454 \ll R^2$ ➔ therefore, the second hypothesis is also checked, the exogenous variables not being correlated.

Regarding the third hypothesis and the sixth hypothesis of the multifactor regression model, according to which the average of errors is 0, ie $E(\varepsilon_{jt}) = 0$ and the errors are normally distributed between zero and dispersion 1 for all values X_{ijt}, $\mu(\varepsilon_i) = 0$, $i = \overline{1, n}$, $\sigma_\varepsilon^2 = constant$, $\sigma_\varepsilon^2 \neq 0$, (Anghelache et al., 2012), we will use the results of the Jarque Bera test as shown in Figure 4:
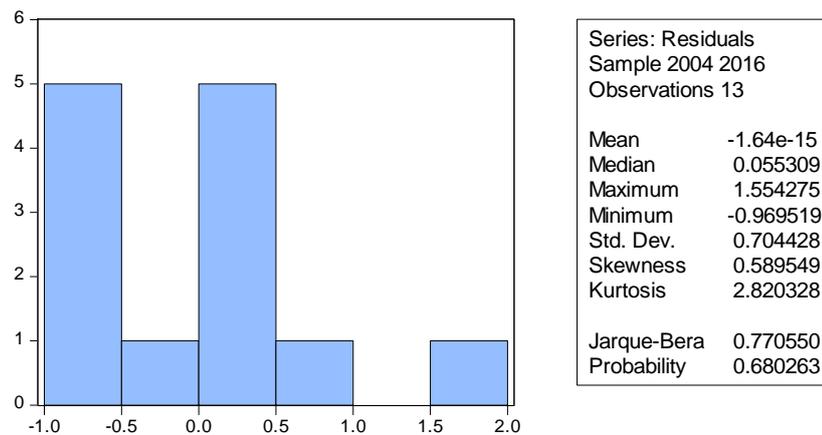

Figure 4. Normality test. Histogram statistic
Source: Author's own processing.

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According to the Jarque Bera test result ≈ 0,77 >>0,05 ➔ therefore, we accept the null hypothesis that errors are normally distributed, zero average and dispersion 1, which will lead to the conclusion that these two hypotheses have come together.

In a slightly inverted order, we will continue to present the fifth hypothesis, according to which the errors are not auto correlated, which translates into the fact that by applying this premise to a very large sample the error covariance will approach zero, $cov(\varepsilon_i, \varepsilon_j) \approx 0$, where $i \neq j$. In order to verify this hypothesis, we can use the Eviews 9.0 platform. In the following tests: the Breuch-Godfrey test, the Durbin-Watson test, or the construction of the statistical correlation.
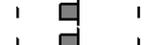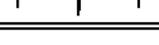
Autocorrelation	Partial Correlation		AC	PAC	Q-Stat	Prob
		1	-0.27...	-0.27...	1.2592	0.262
		2	0.198	0.131	1.9546	0.376
		3	-0.03...	0.059	1.9734	0.578
		4	-0.24...	-0.29...	3.3181	0.506
		5	0.349	0.263	6.2788	0.280
		6	-0.22...	-0.01...	7.7210	0.259
		7	0.077	-0.13...	7.9115	0.340
		8	-0.15...	-0.18...	8.8594	0.354
		9	-0.16...	-0.09...	10.141	0.339
		1...	-0.05...	-0.26...	10.368	0.409
		1...	0.021	0.065	10.411	0.494
		1...	0.019	0.020	10.482	0.574
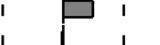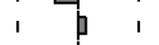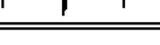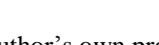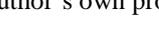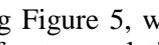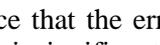
Figure 5. Statistical corelogram

Source: Author's own processing.

Analyzing Figure 5, we notice that the errors are not auto correlated because the factors of autocorrelation are insignificant, and by analyzing the propostibility of each autocorrelation factor, we notice that they are much higher than the 5% threshold, which certifies our lack of self – correction of errors. We will also present the results of the Breuch – Godfrey test, and because it is the only valid in the presence of stochastic regressors, such as the delayed values of the endogenous variable for a higher order correlation, according to Rois et al. (2012). Therefore, analyzing Table 3, we note that the probability of F - statistical realization is 0,5717 >> 0,05, which allows us to affirm that we accept H0 - the residue is not correlated.

Table 3. Breusch – Godfrey test results

Breusch-Godfrey Serial Correlation LM Test:			
F-statistic	0.614589	Prob. F(2,6)	**0.5717**
Obs*R^2	2.210392	Prob. Chi-Square(2)	0.3311

Source: Author's own processing.

The last hypothesis that we should examine and what is the fourth in the order of the hypotheses characteristic of the econometric model and aims at calculating the residual errors, which contributes to their explanation in relation to the exogenous variables. In fact, we can see if the model is homoscedastic or heteroscedastic. In order to verify this hypothesis, the White test is used, but unfortunately the number of observations is insufficient for the platform to provide us with the results, which is why we will assume the verified hypothesis, given that the other 5 hypotheses have been econometrically confirmed.

Regarding poverty and its impact on the taxpayer's tax behavior and the impact of GDP per capita, we will make a joint analysis, this and because all the specialized literature analyzes the financial capacity as a factor influencing the taxpayer's tax behavior

Financial capacity as a determinant of fiscal behavior has been included in economic models and in the form of "economic freedom". Falanni (2015) takes over one of Riahi – Belkaoui's variables, in this case the "high level of the economic market" which he says has a positive impact on paying taxes and taxes, assuring the man in society the ability to be productive and obedient before the law. The author points out that equity has good results in compliance with tax rules, stating that if, under the rigid regulation of the capital market, the opportunity to buy public goods is offered, then this capital can lead to compliance with the law tax.

Haru et al. (2014) conducts a study on tax non – compliance among government officials. The authors try to establish a causal relationship between the demographic factors and the fiscal non – compliance in order to identify the reasons for its existence. In this regard, they are building a questionnaire of 29 questions that they send to 200 people working in higher education, government institutions and state companies The results of the study indicated that single (unmarried), middle – income, upper – secondary and state – owned employees have a high degree of tax compliance with respect to married persons with a low wage or tall, with minimum studies and working in companies other than the state. Thus, the authors group selected taxpayers by the following wage levels: less than 3000 RM, between 3001 and 5000 RM, between 5001 and 7000 RM, between 7001 and 9000 RM. It should be noted that the country where the study was conducted was Malaysia, where the national currency is Malay Ringitt (MYR), and

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1 RM (MYR) = 0.98 RON. Thus, according to the survey, people with low incomes of less than 3,000 and high income pennies ranging from 7001 to 9,000 RM are less conforming to those with average incomes. In conclusion, the authors show that the main reason for noncompliance is finally deduced by the high level of taxes levied by the state.

In the study elaborated in this article, the results indicated a negative causal link between the fiscal behavior and the poverty rate and a positive one between the fiscal behavior and the GDP per capita, the literature is quite broad in this respect, and as we were able to observe tax compliance on different salary segments showing a certain trend.

Marandu (2014) has a centralizing influence factor on fiscal compliance. Practically, the authors collected influential faculties from 18 empirical studies published from 1985 to 2012, and of 8 studies that looked at income levels and the ability to pay taxes as a factor of influence of tax compliance, 4 showing a positive relationship, 3 negative links and one that has no correlation between the two variables. Therefore, the studies only illustrate an existing situation different from area to area, from culture to culture, and why not, from one tax to another, which may or may not vary depending on the contributing power of the person concerned.

As regards citizens' confidence in state authorities, Kiow et al. (2017) conducts a study showing the influence factors in tax compliance of taxpayers in Peninsular Malaysia. Within this studio, the authors describe the factors of influence as a framework that stems from public governance and the transparency of public authorities, both of which are designed to influence the taxpayer's ethical perception and ultimately tax compliance behavior. According to them, the transparency of government activity is presented in the form of availability and clarity provided to the general public by state institutions. Its' lack can lead to "flourishing" corruption and diminishing the efficiency of the public sector. On ethical perception, the authors make a synthesis of the literature of this concept, and show that it involves doing the right thing and following moral behavior. The authors also demonstrate that ethics play an important role in decision making because everything starts when individuals realize that a certain decisional situation has ethical content. Finally, the authors conclude by stating that the tax behavior of individuals is influenced by ethical perception, which in turn is affected by public governance and transparency in its activities.

The credibility of state authorities is analyzed by Aladebe et al. (2011) examining the factors of influence that underpin taxpayers' tax behavior in Nigeria. The authors make a multiple regression, and among the independent variables include: the quality of perceived tax service, the quality of public governance, ethnic diversity, and the effects of the personal financial condition. In essence, with this

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model, the authors extend the basic model of tax compliance, so that the number of independent variables reaches 7 as follows: tax compliance behavior, tax system structure, tax knowledge, tax evasion attitude, moral reasoning, the quality of tax services perceived and the quality of public governance.

The obtained results indicate to the authors that tax compliance behavior is significantly influenced by taxpayers' perception of the quality of tax services and the quality of public governance. The results of multiple regressions have shown that there is a positive link between public governance and tax behavior, and so low compliance can be justified, based on a low perception of the quality of public governance in Nigeria. Because we have analyzed the impact of poverty above, we note that the impact of the financial situation, Alabede et al. (2011), argue that the financial situation significantly influences three other "pillars": the structure of the tax system, moral reasoning and behavior in tax matters. The empirical results in this regard are all the more interesting as they indicate that in the presence of a financial situation (understanding us good), with high moral standards, taxpayers are most likely less compliant in tax matters.

Alm et al. (2005) analyzes the attitudes of fortresses on the payment of taxes, based on the experience of individuals in Russia. On tax morality, as the authors call the attitude to pay taxes, they conduct a study based on tax morals between 1991 and 1995 and after 1999, when the Russian economy moves to a market economy. The results of the study indicated that, using disaggregated data from different regions, differences in tax morals were also obtained, reflecting varying degrees of confidence from one region to another relative to the institutions and policies of Moscow. The results indicated that with the restoration of confidence in state authorities, a high level of restoration after the transition to the market economy, the citizens' attitude towards paying taxes was positively influenced. The authors conclude that tax morality is positively influenced by confidence in the three powers of the state: government, law, and justice.

Regarding the productivity of the work, specialized literature also refers to the issue of "status in the workplace". Thus, Alabede (2014) explains how vulnerable the state faces in the workplace. The author points out that the source of taxes may be either an income earned by an employee or an income earned by a self – employed person Vulnerability is more about the income of a self –employed person, because in the case of employees the income is subject to third – party information, in the sense that in Nigeria employee income tax is deducted by the employer and remitted to the tax authority, which is why avoidance of tax payment by an employee is almost impossible to achieve. The ANOVA results obtained by the author indicate significant differences in the tax behavior of different types of employees (private sector, self – employed, public sector). Thus, the study's results

show that private and self – employed workers have a high – compliance tax compliance rate with those in the public sector. The author points out that this is all the more weird as compared to the reality existing in Nigeria, this was not to be expected, as long as the public sector tax is deducted through PAYE (Pay As You Earn), and exposure to fiscal behavior negative is a small one, although the author points out that there may be other exogenous factors that could interfere with the taxpayer's behavior.

Also in this category we could include the industrial factors, as Thuc (2013), according to which certain variables can influence fiscal compliance in Vietnam. Along with the industrial factors, the author also identifies the accounting factors, the psycho – social factors, regarding the fiscal administration and the economic factors. On industrial factors, the author considers that they include: competition, profit margins, industry risk, growth rate and capital structure. Regarding these components, we considered that they are inextricably linked to labor productivity, which is why, in our opinion, among the industry factors and their components, we can also include this as a factor in influencing the taxpayer's compliance.

5. Conclusions

Finally, we can unequivocally state that among selected independent variables: poverty rates, labor productivity, trust in state authorities, and economic growth, there is a causal link capable of significantly influencing the attitude of the taxpayer to pay taxes or, as we have seen he calls it the above mentioned literature, the tax morals. We can say that we have responded to the predetermined goal in the realization of this article, to identify a causal relationship, and the answer came from the results obtained within the multifactorial model, which established that between the fiscal moral and the financial capacity of the population, the status in the workplace and the trust the public has in the authorities has a significantly negative relationship, while a positive relationship is established between tax morality and GDP per capita. In other words, our study goes together with a vast tax literature and once again confirms that tax morality is an endogenous variable that behaves differently according to various other multiple stimuli in society.

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