

**„LUCIAN BLAGA” UNIVERSITY OF SIBIU  
FACULTY OF ECONOMICS**

**DOCTORAL THESIS**

**THE TAX SYSTEM METAMORPHOSES THROUGH  
VOLUNTARY TAX COMPLIANCE IN ROMANIA**

**- SUMMARY -**

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**Keywords:** tax system, fiscal policy, taxes, compulsory social contributions, voluntary compliance to tax payment and declaration, sustainability, fiscal pressure, tax collection, fiscal morality, fiscal behavior, “taxpayers-A.N.A.F. (the National Agency for Fiscal Administration)” relationship, trust in tax authorities.

**The scope of the present thesis** is to analyze the increasingly visible metamorphoses experienced by the Romanian fiscal system in recent years through the identification of those vulnerabilities that, once mended, are likely to enhance compliance to tax payment and declaration and that might contribute to the alleviation of fiscal pressure exerted upon taxpayers and the reduction of arrears yet to be recovered.

In the context of the urgency for preservation of a stable and coherent fiscal system comprehensible by every taxpayer, particular attention must be paid to tax assessment and collection as well as to the manner in which citizens and economic decision-makers perceive and comprehend them. Similar efforts must also be directed towards raising public awareness of the implications of the laws that provide for and authorize revenue and expenditure by purpose for each budget year as well as authorizing officers in the context of state social insurance, unemployment benefits, health insurance and partially own-resources-financed public institutions, through the establishment of effective communication channels, specially designed education programs as well as through the simplification of the tax system. After all, the country’s financial resources rely for their increase upon the effective correlation between tax resources and expenditure indispensable to the fulfillment of socio-economic needs; upon the use of various methods of fiscal resources acquisition such as income (revenue) and wealth (net assets) taxes or other criteria applicable to natural and legal persons and as well as pre-set due date taxes such as those levied on the sale of goods, the supply of services, on the import and export of goods with or without them being broken down by payers beforehand;

upon the fostering of competitiveness, the boosting of foreign direct investments and profitability.

The chosen area of research is closely linked to the investigation and reinforcement of the fact that taxpayers' trust in the Agency is relatively low, thus negatively impacting voluntary compliance to tax payment, which prompts us to bring added value to the existing system by identifying the aspects that distort the process of collecting receivables and by providing viable solutions for consolidating the taxpayers' relationship with fiscal authorities.

The present research work is **motivated** by the existing shortcomings in the tax system, the wordy and interpretable legislation, the slow migration towards online technologies as well as the urgency for continuous development of the tax collection process.

The **importance and relevance** of the present research reside in the urgency for consolidation of the relationship between "taxpayers and the National Agency for Fiscal Administration." As shown by recent studies drawing on the Performance Surveys of the Agency, the level of voluntary compliance to tax payment has remained relatively low during the five years elapsed since the implementation of the NAFA Strategy for 2013-2017. Specifically, at the end of 2013, voluntary compliance to tax payment amounted to 81% as compared to the 85% expected to be delivered under the Strategy. Improvements have been made with regard to voluntary compliance to tax declaration, which amounted to 93.1% in 2013 as compared to the 92% undertaken in the Strategy. According to the latest survey, chief among the factors that may have led to the low level of voluntary compliance to tax payment are the *relatively low trust in the authorities* (43.83%) and *their fairly reduced power* (27%), which are thought to due to "the wordy, opaque and ever-changing legislation; [to the fact that] tax audits play no educational or supportive role, as they are always based on the presumption of guilt yet to be proven, leading invariably to fines, which are inequitably issued and whose value is disproportionately high."<sup>1</sup>

As for arrears yet to be recovered, special attention must be paid to the opportunities of the Agency to make intelligent use of the European Commission's State aids consisting of fiscal facilities for outstanding tax obligations, as promotional efforts are insufficient and geared only towards budgetary constraints. This calls for a realistic, centralized approach on the part of NAFA towards the development of programs aimed at supporting voluntary compliance and highlighting tax obligations yet to be discovered by the Agency. Moreover, the process must be conducted in line with the principles of the Fiscalis 2000 program, by

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<sup>1</sup> [https://static.anaf.ro/static/10/Anaf/Relatii\\_R/Raport\\_final\\_05112015.pdf](https://static.anaf.ro/static/10/Anaf/Relatii_R/Raport_final_05112015.pdf)

way of which the European Commission supports EU Member States in their endeavor to consolidate the Union's internal market and fight fiscal fraud, tax evasion, and taxation avoidance.

**The present state of research** on the topic distinguishes between the theoretical and practical aspects of the fiscal system, taxation policy, compulsory collection (taxes and duties), taxation principles, tax evasion, (voluntary) compliance to tax duties, the typology of the taxpayers' fiscal behavior and fiscal morality based on the works of national and international authors such as Bătrâncea L., Nichita, Bătrâncea I. and Moldovan (2012), Binmore (1998), Bistriceanu (2008), Bordignon (1993), Braithwaite (2003), Brezeanu (2009), Caragata (2012), Carlin and Soskice (2006), Corduneanu (1998), Creedy and Gennmell (2006), Devos (2013), Dobrotă (2010), Elffers (1991), Falkinger (1996), Fehr and Gächter (1998), Graetz and Wilde (1985), Hoanță (1997), Hopkin (2013), Kirchler (2013), Kelman (1965), Laffont (1995), Lauré (1993), Lazăr (2010), Mara (2009), McBarnet (2013), Mitroi (2014), Moșteanu (2011), Moldovan (2016), Musgrave (2000), Nicolăescu (2012), Okello (2014), Piketty (2014), Rogers and Philippe (2016), Roland-Lévy (2009), Schmolders (1960), Schneider (2011), Slemrod, Blumenthal and Christian (2001), Sibichen (2013), Smith (1965), Tekeli (2011), Torgler (2011), Tyler (1997), Văcărel (2007), Valcik (2016), Ungureanu (2000), Tulai (1985), Williams and Martínez (2014).

The **methodology** used in the present study comprises documentary, bibliographical and theoretical research tools with a view to providing an overview of the fiscal system and analyses of its practical aspects at a national and European level. To this end, modern qualitative research methods of collecting data have been used, which, through observation and indirect inquiry, yielded significant findings concerning the fiscal system in Romania, Hungary and Austria. Hence, surveys have been conducted on the Romanian taxpayers' attitude towards tax payment. Deductive quantitative methods have also been used, largely as a means of verifying theories and generating generalizable results. Thus, from issue identification to evaluation, an urgency for complementarity between quantitative and qualitative methods has been found to underlie all processes. Through case studies and content analyses, results have been developed upon, disseminated and publicly consulted. Moreover, to examine phenomena particular to this area of research, statistical methods such as correlation and regression have been employed with a view to assessing the extent to which the variables submitted for analysis influence one another and to identifying the dependence or interdependence on one another.

**The hypotheses** lying at the foundation of the present study are as follows:

- fiscal pressure level influences the volume of revenue collected from the State budget, including the level of voluntary compliance to tax payment;
- fiscal authorities must be able to efficiently retrieve the receivables owed by the taxpayers possessing bank accounts in other countries;
- taxpayers refuse to fulfill their tax obligations because the fiscal system is inequitable, which leads to a defective collection of receivables by the state budget;
- the relationship between taxpayers and the National Agency for Fiscal Administration impacts the level of trust in the state's ability to ensure the wellbeing of its citizens;
- trust in fiscal authorities is relatively low, which negatively impacts the level of voluntary compliance to tax payment;
- the fiscal system must generate economic balance, i.e. ensure taxpayers' willingness to pay their taxes voluntarily.

The main **objectives** of the present dissertation are the identification of the best possible means of consolidating the most important factors that contribute to the establishment of an efficient framework for tax collection by rigorously exploring the causes currently impacting taxpayers' trust in fiscal authorities through the investigation of the recently adopted fiscal decisions and the shortcomings of the current taxation system. Starting from this premise, the present study sought to achieve the following objectives:

- O1:** To outline the theoretical aspects of the Romanian fiscal system as a means of ensuring the stability of an efficient, transparent framework for the achievement of budgetary revenue.
- O2:** To analyze the impact of fiscal policy initiatives in the context of budgetary revenue achievement, including that of the Fiscal Code (Law no. 227/2015).
- O3:** To propose a voluntary compliance program aimed at mitigating collection costs.
- O4:** To formulate fiscal compliance risk indicators as a means of optimizing the collection process.
- O5:** To understand the Romanian taxpayers' attitude towards tax payment (surveys).
- O6:** To determine the connection between the level of voluntary compliance and underground economy.
- O7:** To identify the factors that influence the level of fiscal civism (fiscal morality), which serves as an indicator of voluntary compliance to tax payment.
- O8:** To formulate strategies for improving fiscal assistance as a means of consolidating the relationship between "taxpayers and the National Agency for Fiscal Administration."

The objectives set out in the present thesis and the hypotheses lying at its foundation find common ground in the urgency for increasing Romanian citizens' trust in state administration and its sustainability in the EU context, for effectively collecting revenue by means of a simple and transparent system and for raising public awareness of the importance of collecting taxes.

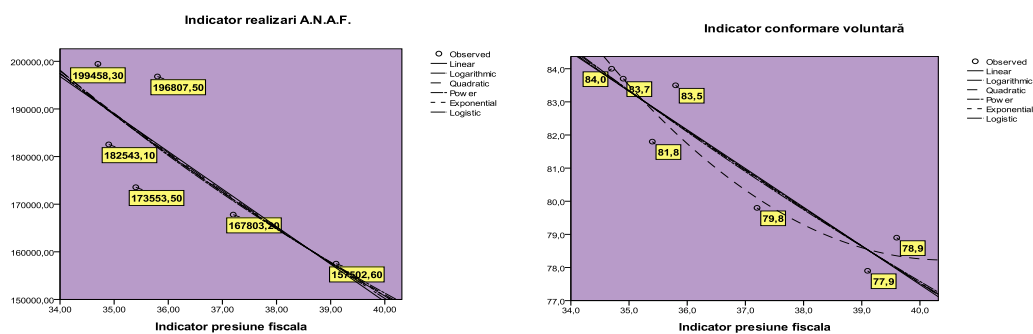
The present dissertation is divided into five chapters as follows:

The first chapter, entitled **Considerations on the Romanian Fiscal System**, provides an overview of the theoretical aspects of the Romanian fiscal system and its fiscal policy, namely the laws, government resolutions and ordinances and other norms applicable to the main authorizing officers. By drawing parallels to the fiscal systems in force in Hungary and Austria, we have sought to identify the current level of fiscal pressure in Romania, which is the main cause of the low level of voluntary compliance to tax payment and declaration. It has thus been found that the higher the level of fiscal pressure, the lower the public interest in tax payment, which in turn leads to a massive decrease in the revenues collected by the state budget.

In this regard, based on the assumption that the level of fiscal pressure influences the volume of revenue collected from the State budget, including the degree of compliance with tax obligations, we intend to analyze if these indicators exist between any connection, and if the level of fiscal pressure affects whether or not the revenue collected from the State budget, including voluntary tax compliance obligations. Thus, as a result of statistical processing with IMB software SPSS 17, we found that, in both cases, the level of fiscal pressure influences significantly both the volume of revenue that it receives from the State budget, as well as the degree of voluntary compliance with tax obligations, which validates our hypothesis and stated in this chapter. The higher the level of fiscal pressure is lower (if you subtract 4% compared to the period under review), the more taxpayers are more willing to comply with the payment of the tax (increases by 4% over the analysis period), while the State collects more effective amounts due by them (increases by 31% over the analysis period).



## Diagram no. 1 - Graphics of linear regression functions (1)



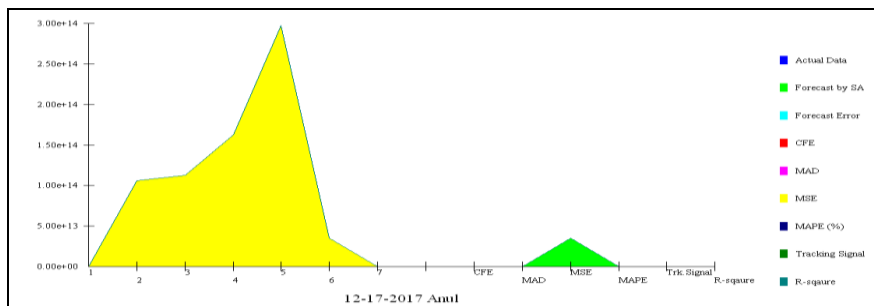
Source: data processing in SPSS 17

Therefore, we consider that the measures to relax the fiscal State in 2015-2017 period, is an important approach in building a coherent tax system, allowing taxpayers a better compliance with the payment and declaration tax liabilities. At the same time, we appreciate that, although the level of fiscal pressure is much lower compared to other EU Member States, it is necessary that the tax authorities to change the current procedures for the collection of tax liabilities, as well as those of tax assistance by moving the management competence at the level of territorial tax authority in case of medium taxpayers currently bring substantial revenues to the consolidated general budget (40%<sup>2</sup> from total revenues collected by the level of Bucharest).

The second chapter, bearing the title **The Impact of Fiscal Policy Decisions on the Budgetary Revenue Collection in Romania**, develops on the fiscal policy decisions and the amendments brought to the Fiscal Code (Law no. 227/2015) that have been found to influence state revenue collection, while exploring other important factors such as minimum wage, the value of the pension point, private pension funds contributions, and social insurance contributions. At the same time, from the analyses carried out in the light change legislative assistant appreciate an uptrend of budgetary incomes earned from one year to another, by estimating the revenue that will be charged in the year 2017 (i.e. the revenue collected in the year 2017 may be the amount of 203,427.73 million lei, increasing with 2 percent compared to the year 2016), but the economic reality is different because the impact of the changes introduced by the new Fiscal Code can distort budget revenues by reducing certain tax rates, placing certain activities in the category of non-taxable income or increasing certain tax levels.

<sup>2</sup> [http://static.anaf.ro/static/10/Bucuresti/rap\\_dgrfpb\\_2016.pdf](http://static.anaf.ro/static/10/Bucuresti/rap_dgrfpb_2016.pdf)

**Diagram no. 2 – Graphical representation of forecast value  
for the income of NAFA for the year 2017**



Source: data processing in WinQSB

In addition to the legislative proposals adopted by NAFA, the present thesis puts forward the following measures aimed at stimulating voluntary compliance to tax payment:

- ✓ the development of an online tax payment service available to all categories of taxpayers, which would contribute to the consolidation of their trust in a perfectible, effective even, fiscal system. From 2016 onwards, natural persons only can pay their taxes via the National System for Electronic Payments (SNEP) and “ghișeul.ro”;
- ✓ the expansion of the functionalities of the “Private Virtual Space” (SPV) to include legal persons as well, which would allow them not only to check their statements and tax payment history online, but also to submit their tax statements electronically;
- ✓ the integration into Form 150 “Online Statements” for legal persons of the possibility to access the tax file, which would eliminate the need to file out yet another form, namely Form 152 “Controlled Access to Tax File”. Presently, migrating from “e-guvernare” to SPV is possible via the filing out of Form C800 – Application for Registration as SPV User of Persons Possessing a Qualified Certificate (the submission of tax statements is only possible via e-guvernare);
- ✓ the clarification of the legislative aspects concerning the differentiation between revenues from the transfer of personally owned immovable properties and revenues from the transfer of business-owned immovable properties. For instance, a natural person owning a block of flats (personal patrimony) pays 3% taxes for the amounts exceeding the 450.000 RON non-taxable revenue;
- ✓ the simplification of VAT registration documents and that of the strict conditions imposed for obtaining the said code;

- ✓ the elimination of the health insurance contribution in the case of persons deriving income from concessions, rentals and leases (presently, taxpayers deriving income from other work-related activities, pension, investments, and agricultural activities are required to pay this contribution);
- ✓ the amendment of the current calculation method for the health insurance contribution in the case of persons deriving no income, i.e. they being treated as persons exempt from paying health insurance premiums;
- ✓ the regulation of the fiscal regime of “BITCOIN”, which would allow for the taxation of any revenue derived from its trading;
- ✓ the regulation of the fiscal registration of sports coaches, referees or minor professional athletes;
- ✓ the clarification of aspects concerning (the obligation) or not of registering in the body of creditors following bankruptcy proceedings/approval of reorganization plan, which would help to adjust the taxable amount of VAT;
- ✓ the regulation of the fiscal regime of the registration of non-resident persons by taxpayers through the attribution of a single Taxpayer Registration Number at the request of the taxpayer on the occasion of the first registration;
- ✓ the clarification of the aspects concerning the taxation of cash registers in the case of natural resident persons (PIN) and non-resident persons (TRN) for the purpose of carrying out certain activities (leasing personal property for touristic purposes – 1 to 5 rooms or carrying out certain seasonal activities – March 1st or winter holiday season).

The third chapter, entitled **Fiscal Compliance, a Component of the Collection Process**, examines the urgency for developing an efficient strategy on the part of fiscal authorities for generating revenue for the state budget and ensuring that failure to comply with tax regulation stays at a minimum. Thus, four methods of optimizing the tax collection process, henceforth known as compliance objectives, have been identified: tax administration registration, the filing out of tax statements, reporting of revenue and due tax payment. Should one of these four objectives not be achieved, fiscal authorities will run the risk of facing non-compliance to tax payment and declaration. The following **limitations** to the tax collection process have been detected:

- a.** *the availability of NAFA for centralized notification*, via the Fast Printing Unit, of taxpayers experiencing financial difficulties on the granting of tax facilities for outstanding tax duties for a period of 6 months (no guarantees), or 5 years (with guarantees);

**b.** *the existence of certain shortcomings of the Program for Voluntary Compliance of High Income/Wealth Persons (PFAM)* regarding the time when the revenue detected by fiscal authorities is thought to have been generated. To this end, we propose the introduction of a “zero” moment from which tax obligations starts to run with a view to encouraging voluntary compliance on the part of the said taxpayers. We also recommend the application of differentiated tax rates to discourage voluntary compliance on the part of responsible taxpayers;

**c.** *the harnessing by NAFA of the automatic exchange of information on financial accounts.* Given that, starting with September 2017, Romania has been automatically exchanging information on bank accounts with other countries, including tax havens, we consider that fiscal authorities are now in an ideal position to launch voluntary disclosure (compliance) programs aimed at adding undeclared foreign revenue and revenue undetected by tax inspection authorities to the state budget. Starting from the hypothesis that tax authorities must be able to efficiently retrieve receivables from taxpayers holding foreign accounts, we consider that the rate of declaration of amounts held in foreign accounts in 2016 (78 individuals declared that they derive foreign income), in decline by 40% as compared to 2015 (within PFAM), encourages neither the taxpayers’ initiative to declare the said amounts, nor an increase in the revenue collected by the state budget. In this respect, by estimating both the number of taxpayers who will declare income from abroad in 2017 (13) and the revenues that will be declared in the same period (74 million lei), we have found that they will register a decrease significant fact that led to the construction of a voluntary compliance program addressed to individuals who earn income from abroad and the validation of the stated hypothesis. In other words, the voluntary compliance program might prompt some taxpayers owning foreign accounts to declare them themselves, which would allow them to benefit from several tax facilities once they declare the said amounts (for instance, a 37.5% reduction in the income tax, from 16% to 10%), on the condition that they meet certain preliminary risk criteria regarding tax residency (to avoid double taxation or the grant of a tax credit), foreign income ( > 50.000 USD), (active or inactive) bank accounts, outstanding tax duties in Romania, as well as concerning sanctions applied until the date of request for program access or regarding any prior offences.

**Table no. 1 – The Romanian program for voluntary compliance: a model**

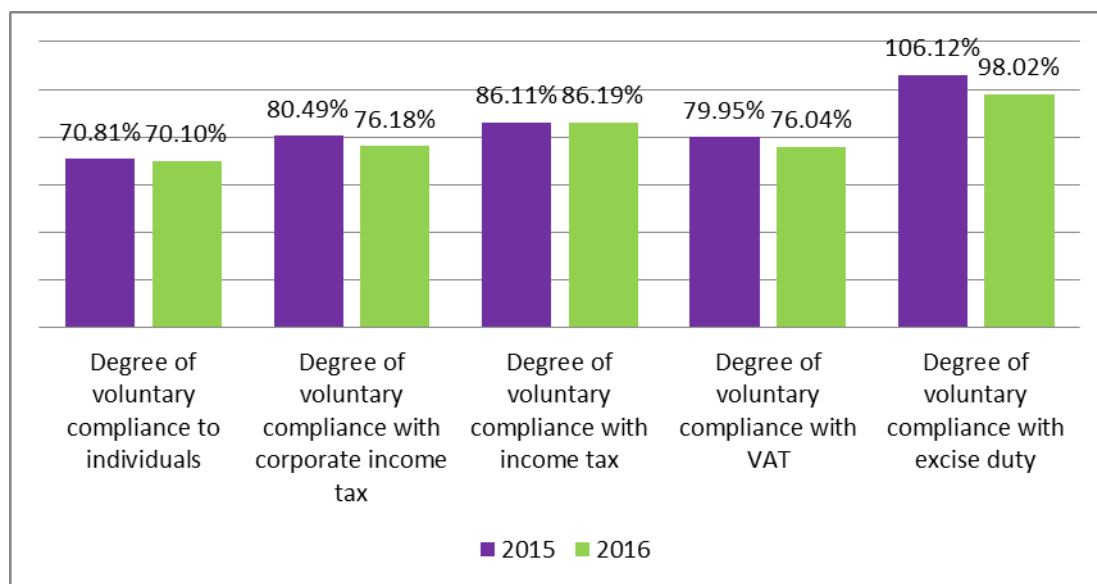
General rules	Automatic exchange of information	Voluntary compliance program over financial accounts held in other States
	Non-Declaration of tax liabilities	Regarding self-denunciation
<b>The period of the program</b>	Permanent	3 years
<b>Income tax</b>	16% (standard)	10% (program)
<b>Penalty interest</b>	0,02%/day of delay (standard)	0.01% per day of delay (program)
<b>Delay penalties</b>	0.01% per day of delay (standard)	0,00% per day of delay (program)
<b>Non-declaration penalties</b>	0,08%/day (standard)	50% discount (program)
<b>Sanctions</b>	Between 50 and 500 lei	Warning (program)
<b>Criminal prosecution</b>	Yes (standard)	No (program)
<b>Închisoare</b>	Yes (standard)	No (program)
<b>Conditions for eligibility</b>	Not applicable	50% of proceeds from financial accounts held in other States to be deposited in bank accounts from Romania

The urgency for such a program lies in its vital contribution to the reduction of costs associated with the retrieval of amounts owed by taxpayers. Yet, it would by no means subdue the importance of prior careful inquiry into high risk situations and the source of funds thought to originate from criminal activities (money laundry). Such program must address only those taxpayers who qualify for it according to its parameters.

Therefore, **we appreciate** that such a voluntary compliance program intended revenue abroad, represents an important approach for tax authorities in attracting financial resources at the national level, and reduction of costs associated with the collection of tax liabilities

**d. assessing the level of voluntary compliance to tax payment and declaration** solely in the case of legal persons, which serves as evidence that a part of state revenue is not properly represented in accordance with tax and taxpayer types. It is for this reason that we propose the development of new risk indicators to highlight the level of voluntary compliance to tax payment across individuals and by tax types (tax revenue, income tax, VAT and excise duties).

**Diagram no. 3 – The level of voluntary compliance for payment for individuals and by types of taxes**



Source: made by the author based on own estimates

Thus, with the help of simulations performed for determining the degree of voluntary compliance to tax payment, distinct categories of taxpayers and tax types, it emerged that the high risk areas are in particular the categories of individuals (70%), but also from most types of taxes and fees levied by the State (78% for corporate income tax, 86% for income tax and 78% for VAT). At the same time, it can be seen from the estimates made regarding the voluntary compliance to tax payment by type of tax, that the level of receipts is generally around 80% of the total amount foreseen annually, which proves that the National Agency for Fiscal Administration need to improve their tax collection methods, as well as how taxpayers approach, in order to determine the reasons why they face difficulties in complying voluntarily.

In this respect, we consider that the following measures should be taken with a significant impact on the increase in the level of tax collection:

- determination by NAFA the degree of voluntary compliance with the payment and declaration of tax liabilities by categories of taxpayers and by types of taxes and duties related to the state budget;
- monthly, quarterly and annual monitoring of the indicators measuring this degree of voluntary compliance, in order to take the necessary measures to correct the deficiencies found;

- establishment of a specialized department at the level of NAFA to analyze cases of tax non-compliance with the purpose of identifying the methods by which outstanding amounts can be recovered (telephone contact, taxpayer visit, electronic information);
- selecting taxpayers that do not comply, to provide for the possibility of staging the payment of tax liabilities;
- launching voluntary compliance programs addressed to all categories of taxpayers in order to encourage the timely declaration and payment of tax obligations and to size the volume of annual revenues in accordance with the State Budget Law;
- creation of tax guides by category of activities, including information about how to establish the categories of taxes levied, payment deadlines, and payment arrangements, including a statement of the accounts of Treasury related.

Hence, we recommend, first and foremost, the introduction of such risk indicators as a means of stimulating the collection process, reducing arrears yet to be recovered and effectively supervising those categories of taxpayers who fail to comply with tax payment.

e. taxpayers’ *opinion* of the fiscal system in general and tax authorities in particular, which contributes to the defective collection of receivables. To this end, we developed a survey (Annex No. 2) aimed at assessing taxpayers’ attitude towards tax payment, by determining a representative sample so that the results are generalized (Taro Yamane method). The questionnaire was distributed to a number of 400 legal entities and authorized individuals in Bucharest, in order to identify taxpayers' perception regarding payment of tax obligations, as well as the reasons which support voluntary compliance with tax obligations.

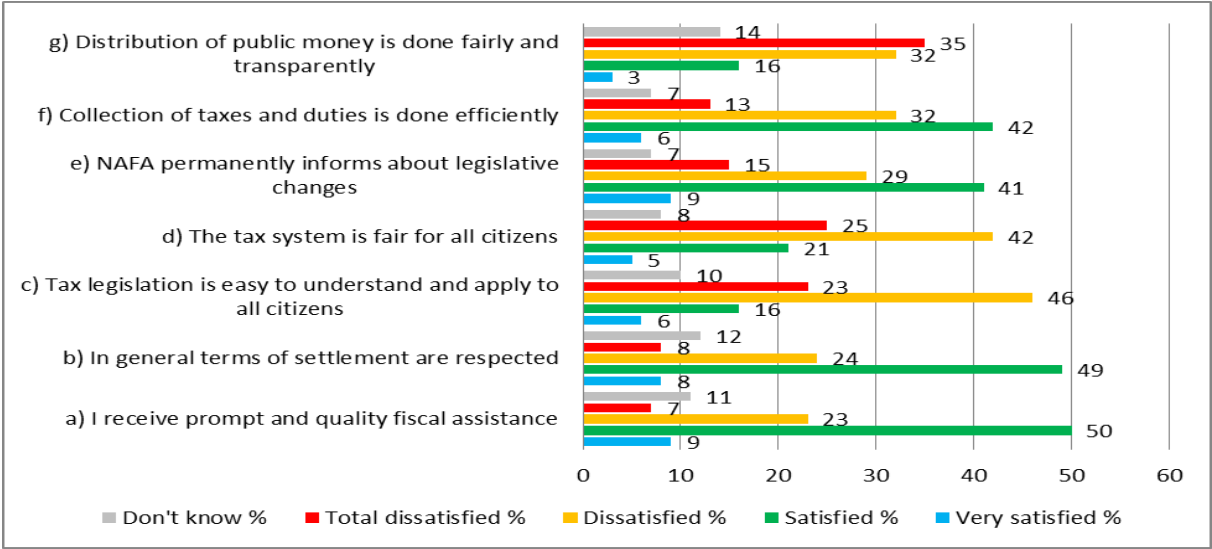


To this end, we have formulated several hypotheses concerning taxpayers’ opinion of the National Agency for Fiscal Administration and their relationship with tax authorities.

Through the first hypothesis, “*the taxpayers refuse to comply with tax obligations because the tax system is unfair, which contributes to the faulty collection of tax debts to the State budget*” we have assessed the understanding of the natural and legal persons who completed the questionnaire featured in Annex No. 2 and concluded that the taxpayer - NAFA relationship reveals an urgency for a more favorable, modern, and equitable fiscal framework available to all citizens.

The testing of this hypothesis has yielded unsurprising findings: around 40% of the surveyed individuals (400) expressed dissatisfaction with the complexity of the fiscal legislation which, according to them, leaves room for interpretation, with the manner in which NAFA collects amounts owned by taxpayers and with the fact that public money are not distributed properly and transparently (Diagram No. 4).

**Diagram no. 4 – The taxpayer - NAFA relationship**



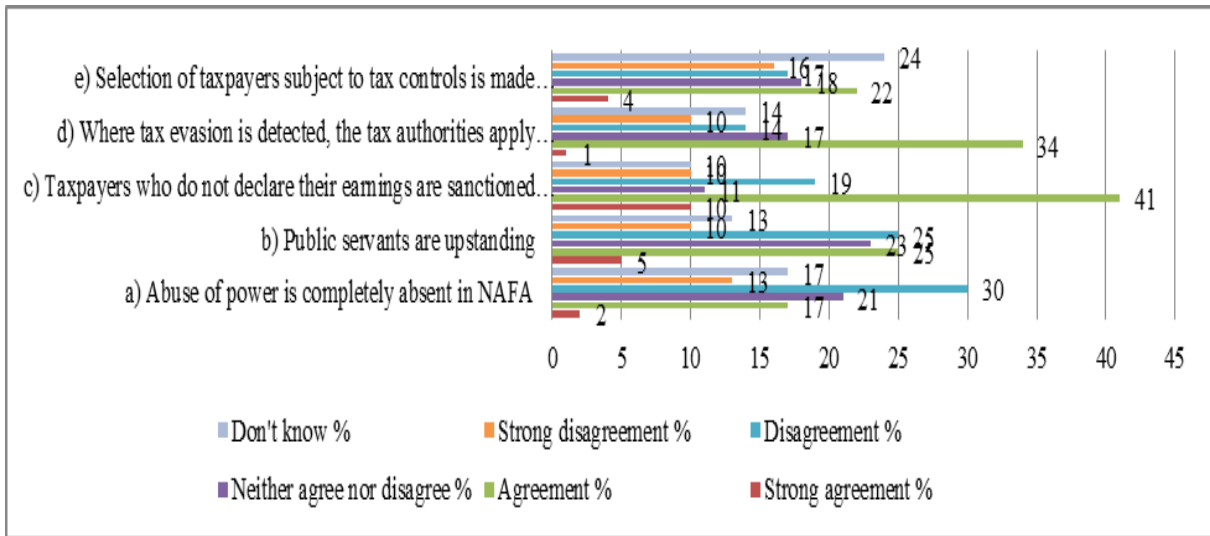
Source: made by the author based on the questionnaire featured in Annex No. 2

The second hypothesis, “*the relationship between taxpayers and the National Agency for Fiscal Administration impacts the level of trust in the state’s ability to ensure the wellbeing of its citizens,*” has been tested via questions no. 5 and 6 listed in the questionnaire and it has been found that taxpayers’ trust in the fiscal authorities is relatively reduced (32%), owing to the perceived high level of corruption among civil servants (35%), to the authority of the Agency (42%) and to the low level of credibility of departments within the Agency, as follows:

- ✓ General Directorate of Customs (59%);
- ✓ General Directorate of Fiscal Antifraud (53%);
- ✓ General Directorate of Settlement of Appeals (51%);
- ✓ General Directorate of Taxpayers Assistance (49%).



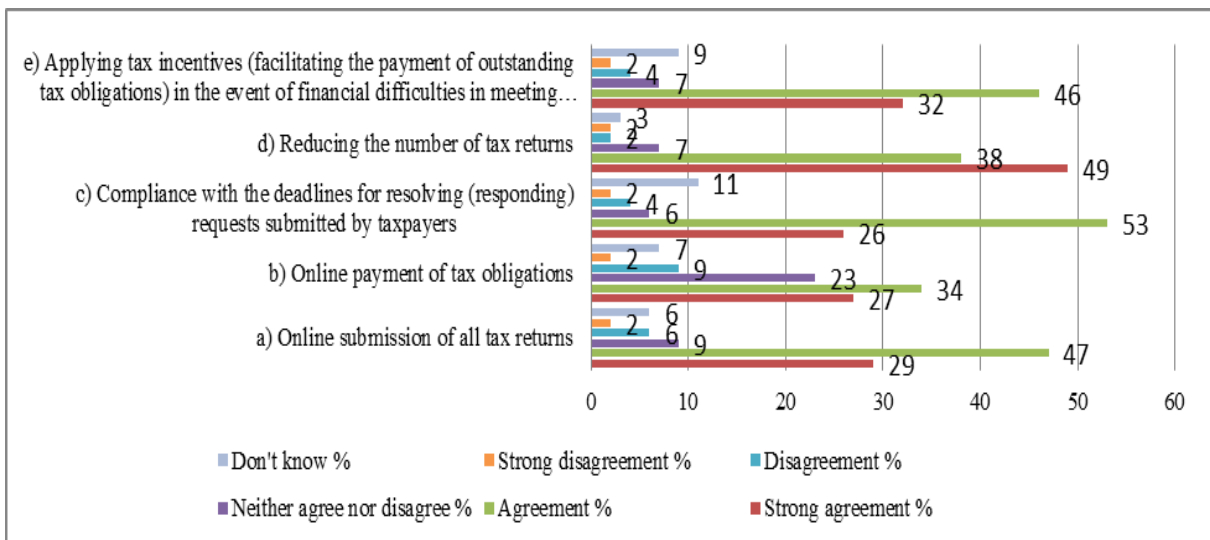
**Diagram No. 5 – Taxpayers’ trust in tax authorities**



Source: made by the author based on the questionnaire featured in Annex No. 2

The testing of last hypothesis, “*trust in fiscal authorities is relatively reduced, which impacts negatively the level of voluntary compliance to tax payment and declaration,*” confirms that the National Agency for Fiscal Administration must optimize its processes and provide taxpayers with the opportunity of submitting tax payments online (76%), paying taxes online (61%), complying with the deadlines for completing (responding to) taxpayers’ requests (79%), reducing the number of tax statements (87%), offering tax facilities (outstanding tax payment benefits), should any tax payment difficulty arise (79%).

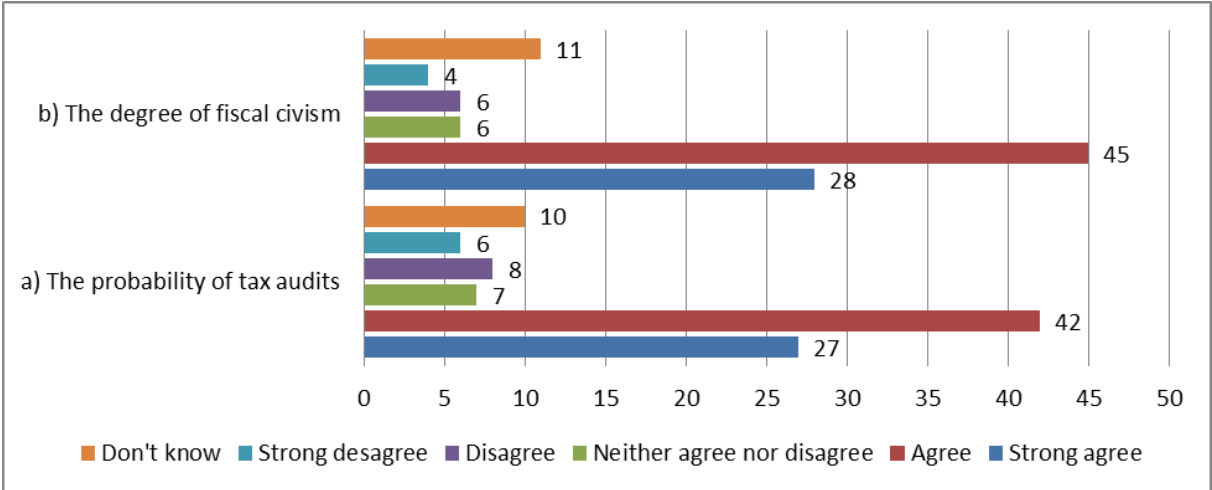
**Diagram No. 6 – Ways to increase the level of voluntary compliance**



Source: made by the author based on the questionnaire featured in Annex No. 2

As for the factors supporting voluntary compliance, we have identified two strong combinations of determinants: the mix between “the level of fiscal civism” (73%) and the “possibility for inspection” (69%) and that between conscience and fear of detection, which proves that voluntary compliance is heavily influenced by the level of trust in authorities and the authority of the state (Diagram No. 7).

**Diagram No. 7 – Factors supporting voluntary compliance**



Source: made by the author based on the questionnaire featured in Annex No. 2

Thus, when the taxpayers trust the authorities, the level of voluntary compliance is high, fiscal pressure is thought to be equally distributed among taxpayers and legislation is found to be fair. If at the heart of the interaction between taxpayers and tax authorities lies the power of the authorities and the taxpayers feel that fraud is not beneficial to them, the level of non-voluntary compliance rises. When the two influencing factors drop, non-compliance is likely to appear.

Without voluntary compliance, the state cannot support sustainable long-term growth and contribute to the wellbeing of the population. The time has come for tax authorities to update themselves, placing their relationship with taxpayers higher on their priority list, since today’s society is increasingly digitalized, leaving behind the old stereotypes whereby fiscal authorities hold a monopoly on taxation. Exercising their authority over taxpayers should not be an objective anymore, as many countries today seek to offer quality services build upon experience gained over time and uphold high standards of professional and business ethics.

In this regard, **we believe** that the following measures should be taken in order to increase the level of confidence in NAFA:

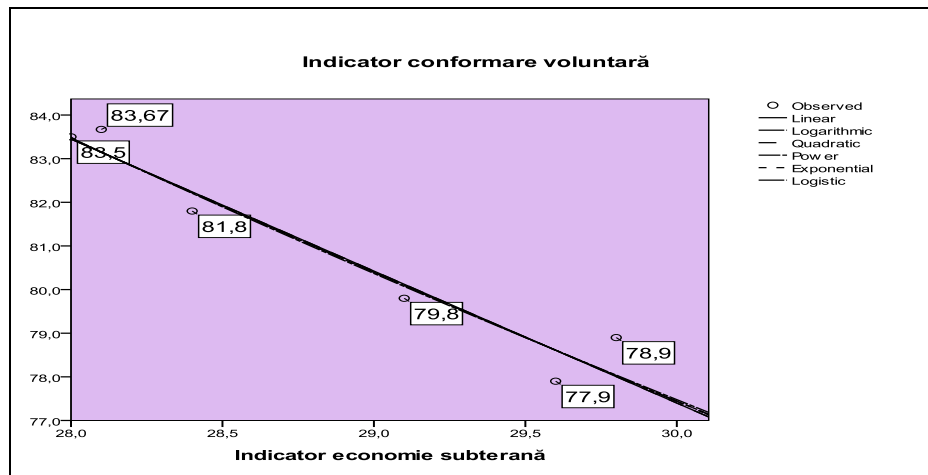
- increasing the level of professional training of civil servants within the NAFA particularly psychology and small groups;
- changing the time of tax audit for the purpose of enhancing the preventive character of the work of officials be made subject to mutual respect, not to have preconceived opinions, take into account the opinion of the person controlled;
- more transparency in the relationship with the taxpayer;
- repayment of debts by the taxpayers in the short term;
- improvement of IT systems, eliminating red tape and improving relationship control-contributor;
- reduce response time limits for taxpayers.

The fourth chapter, bearing the title **Fiscal Morality as a Measure for Increasing the Level of Tax Compliance**, examines the psychological component of taxation, namely the taxpayer's fiscal behavior and the factors facilitating or hindering voluntary fulfillment of tax duties. Moreover, it also analyzes, from a fiscal standpoint and through social norms, fairness of fiscal burden, and trust in the state, the circumstances leading to the existence or emergence of the civic sentiment. The altruistic theory (Chung 1976), for instance, accounts for the fact that circumvention of tax duties is bound by public welfare and that fiscal morality relies on personal convictions and the general condition of society. The Kantian theory (Laffont 1995 and Sugden 1994), on the other hand, takes at its point of departure in developing a responsible fiscal behavior the equity of the fiscal burden as it is perceived by every taxpayer. In other words, fiscal behavior depends largely on the attitude towards and perception of taxes and duties levied by the state and on the manner in which the fiscal system (fiscal regulation and the possibility for inspection, for instance) on the whole allows for effective management of tax non-compliance cases. Despite developing various communication channels such as electronic mail, a call center, NAFA website, and online tax statement submission services as a means of providing taxpayers with fiscal assistance, increasing the level of fiscal civism among taxpayers remains a difficult task. Legislative shortcomings are yet another challenge, since they are found, on the one hand, to alter taxpayers' trust in the state's administrative ability to provide the needed financial resources and on the other hand, to encourage grey economy (28% of GDP).

To consolidate the taxpayer - NAFA relationship and promote an increase in the level of voluntary compliance to tax payment, IMB SPSS 17 statistical simulations have been performed with a view to discovering any possible connection between the level of voluntary

compliance to tax payment and shadow economy. They have revealed a strong link between the two indicators, namely the absolute value of the correlation coefficient standing at “-0,968”. The negative value of the correlation coefficient shows an indirect correlation between the two variables. In other words, when the values of one display a tendency for growth, the values of the other exhibit a tendency to decrease and vice versa.

**Diagram no. 8 – Graphics of linear regression functions (2)**



Source: data processing in SPSS 17

Similarly, starting from the fact that in 2017 the level of shadow economy stood at 26%, declining by 2% as compared to 2015, we forecasted, through linear regression, several evolutionary trends of the indicators submitted for analysis, which proves that the level of voluntary compliance can rise by 6% (from 83,5% in 2015 to 89,5% in 2017), as follows:

$$(1) \text{ Voluntary compliance indicator} = 168,143 - 3,025 \times \text{Shadow economy indicator}$$

Coefficients “168,143” and “-3,025” are taken into account when assessing the index of voluntary compliance as follows: if for another year, for instance, 2017, it is estimated that the indicator of shadow economy stood at 26%, then the estimated value of the indicator of voluntary compliance results from formula (2):

$$(2) \text{ Voluntary compliance indicator} = 168,143 - 3,025 \times 26,0 = 168,143 - 78,65 = 89,493$$

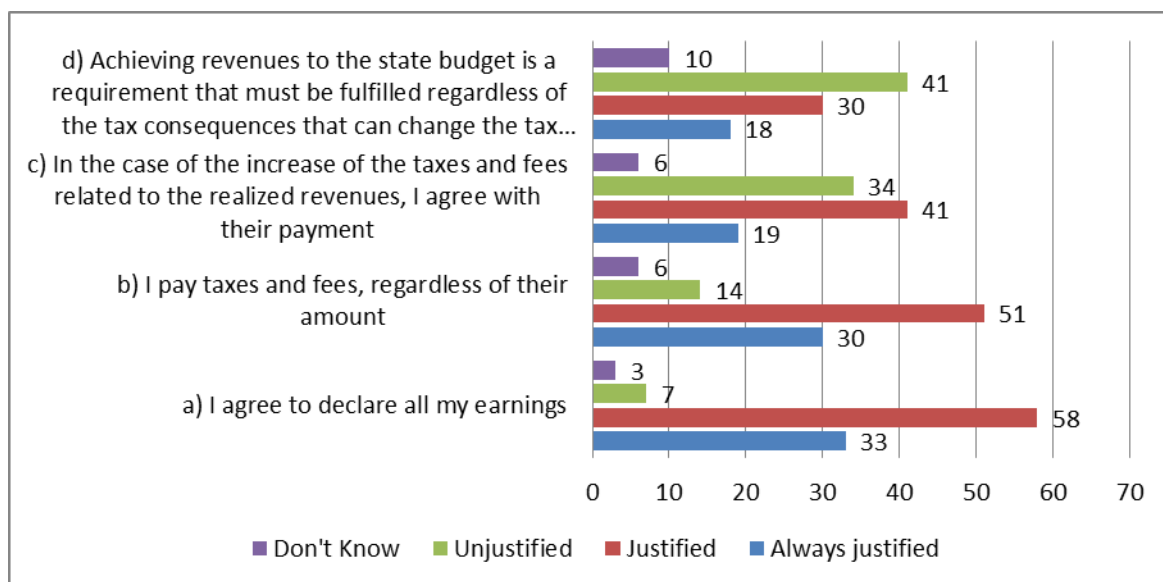
it stood at 28% and in 2017, at 26%, i.e. declining by 2 units in two years), then the estimated value of voluntary compliance indicator would stand at 89,493, approximately 6 units or

5,993 higher than its 2015 value. Hence, a 2-unit change in the shadow economy indicator is triggered by a 6-unit change in the voluntary compliance indicator. Conversely, a 6-unit change in the voluntary compliance indicator prompts a 2-unit change in the indicator of shadow economy, as illustrated in formulas (1) and (2).

In conclusion, there is a strong link between the two indicators submitted for analysis, namely the level of voluntary compliance and that of shadow economy, which points to the importance the state must give to the taxpayers' level of trust in the Agency and their civic conscience. In other words, a 2% drop in the level of shadow economy leads to a 6% increase in the level of voluntary compliance.

This chapter also features a case study on the level of fiscal morality in Romania aimed at drawing up the fiscal profile of the taxpayers willing to pay their taxes based on several demographic factors. At the foundation of this analysis lies the hypothesis according to which the fiscal system must generate economic balance and encourage taxpayers to pay their taxes voluntarily. Our conclusion is that the average taxation rate recorded in Romania in 2015 (22,89%), declining by 0.28% as compared to 2014, stimulates neither the level of voluntary compliance to tax payment, not fiscal morality.

**Diagram no. 9 – The level of fiscal morality**

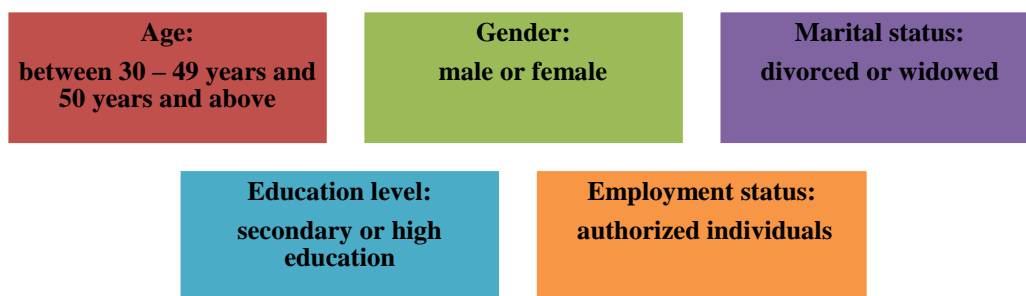


Source: made by the author based on the questionnaire featured in Annex No. 2

Thus, starting from this hypothesis, a study of the level of fiscal civism among natural and legal persons who completed the questionnaire featured in Annex No. 2 (question no. 9)

has been carried out, revealing that the majority of respondents (71%) pay their taxes and duties, irrespective of the Romanian fiscal policy, 21% of the survey subjects consider that declaring their income to the state is not justified, while 8% of them reported not knowing whether they are willing to avoid tax payment. In other words, while there is willingness to report income (91%), tax payment (80%) remains a major issue among taxpayers, and the more interest the state shows to increasing compulsory tax collection (60%), the lower the taxpayers' level of voluntary compliance (49%).

Based on these findings, the following fiscal profile of the taxpayer willing to pay taxes and duties has been generated:



Although this fiscal profile covers the majority of taxpayer types, college graduates and postgraduates, of up to 29 years of age and are in the shadow economy, which demonstrates the importance that the State must pay via tax authorities, this category of taxpayers who are the future of society.

In this respect, in order to ensure the transparency and credibility of the processes of interaction between tax authorities and taxpayers that causes increasing tax compliance, we believe it is appropriate to extend the services offered the citizens, in order to outline a framework for the development of effective voluntary civic betterment tax and thus to reduce the shadow economy, namely:

- creating flyers containing information about the services provided to taxpayers and distributing them to the tax authorities;
- providing assistance to the tax authorities on the use of the headquarters of the electronic services of remote communication (e.g. SPV or ghișeul.ro);
- periodic contact with the tax payers due by the taxpayers, in order to inform them about the ways of payment of the amounts due;

- inform in advance (by e-mail) of taxpayers with respect to legislative changes and inviting them to the headquarters of the tax authority for specific tax assistance activities carried out by them;
- organizing thematic meetings with tax in schools/colleges/universities, with the goal of educating young people in matters of taxes and duties.

At the same time, in order to improve the relationship between taxpayers and NAFA, we consider it opportune to implement some measures regarding the activity of guidance and granting of tax assistance by the specialized bodies of the Agency, as follows:

- the activity of taxpayers assistance based on levels of competence (different from those in force under the Fiscal Procedure Code), as follows: level 1 (addressed to fiscal authorities) only for direct assistance at the headquarters and **level 2** (directed towards superior fiscal authorities – Regional Directorate or NAFA) providing **written assistance or via e-mail**;
- modifying time limits for handling taxpayers' requests according to the complexity of the issue, as follows: 30 days (direct response), 45 days (request for NAFA stance) and 60 days (request for M.P.F. stance).

Another proposal aimed at facilitating interaction between taxpayers and NAFA is the annual conduct of surveys with a view to assessing the level of fiscal morality, since, as has been previously shown, it reflects and influences the level of voluntary compliance to tax payment.

The creation of "On boarding" programs to taxpayers within the first 6 months of filing the first tax return by contacting and inviting to the tax administration headquarters to provide guidance and assistance in their specific field of activity is also, an important step in strengthening the "taxpayer - NAFA" relationship.

Construction of a taxpayer's tax profile, based on demographic factors established in advance by the tax authorities, taking into account the types of statements, procedures for the submission, the recurrence of their filing, the frequency payments and payment methods used, the number of received and paid fines, the number of complaints submitted, the number of tax audits performed, may represent an important step in the promotion of voluntary compliance programs in the future, through the granting of discounts at the timely payment of tax obligations of taxpayers and fair retribution.

In conclusion, voluntary compliance can be achieved only by meeting strict criteria, developing a simple, comprehensible fiscal system and applying a coherent fiscal legislation.

Offering quality services build upon experience gained over time and upholding high standards of professional and business ethics must also rank high among the objectives of tax authorities. Regardless of the manner in which the taxpayer's behavior is analyzed and of his/her perception of tax duties, the state must strive to manage itself efficiently, as only by doing so, the proper framework for the development of fiscal civism and, in turn, voluntary compliance to tax payment is built. As a means of creating the proper environment for tax collection, we recommend the outsourcing of enforcement and information technology services and a rigorous selection of the customer support personnel based on the level of their communication skills and work experience. Since today's society has already welcomed the digital age, the state must address taxpayers' dissatisfaction with its inability to provide its citizens with the appropriate electronic, long-distance tax payment services.

The fifth chapter, entitled **Conclusions, personal contributions, and further development**, synthesizes our scientific endeavor, including the future research directions:

- ✓ the organization of fiscal education sessions specially designed for future taxpayers, mainly those in the underground economy, identified via the demographic factors used in the questionnaire (young college graduates and postgraduates, of up to 29 years of age), as a means of increasing the level of trust in fiscal authorities and consolidating the relationship between taxpayers and NAFA.
- ✓ the compilation of a fiscal guide featuring general information on the fiscal system as a whole, its promotion in high schools/faculties of economics as well as Regional Directorates/Fiscal Administrations as a means of teaching young individuals the basics of finance and increasing the level of fiscal civism. To achieve this objective, collaborations must be set up with the departments with the National Agency for Fiscal Administration and the General Directorate of Taxpayers Assistance entrusted with the elaboration of the information materials.
- ✓ the development of an indicator for assessing the level of fiscal morality within the National Agency for Fiscal Administration as a means of establishing civil servants' level of trust in the Agency and the perception of the relationship between civil servants and the Agency. To this end, we propose the annual conduct of a survey as part of the individual performance assessment process as a means of assessing the level of fiscal civism in civil servants.



✓ the identification of the correlation between the level of fiscal morality and tax evasion and between voluntary compliance and fiscal morality as a means of mitigating the obstacles that hinder the tax collection process.

The results of further research will be disseminated at ISI quoted and/or indexed national and international conferences and symposia.

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