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Study on the tax culture and compliance with the obligations of the Arenales food market in the city of Ica [Estudio sobre la cultura tributaria y el cumplimiento de obligaciones mercado de abasto arenales de la ciudad de Ica]

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Resumen
El presente artículo abordo el estudio de la cultura tributaria de los comerciantes Mercado de Abasto Arenales de la ciudad de Ica y como ella afecta el cumplimiento de obligaciones. El estudio busca el fortalecimiento de la cultura tributaria; que se entiende como el conjunto de valores, creencias y actitudes compartidos por un grupo social en relación a la tributación factores importantes que conducen al cumplimiento constante de las obligaciones fiscales, además busca que las personas asimilen conocimientos sobre la temática tratada y comprendan la importancia de sus responsabilidades tributarias. Se concluye que la cultura tributaria incide significativamente en las obligaciones tributarias de los comerciantes del Mercado de Abastos Arenales. Además, se percibe un bajo nivel de cultura tributaria que incide desfavorablemente en el cumplimiento de obligaciones tributarias, estos aspectos se dan porque existe un deficiente conocimiento de la gestión tributaria; donde un 53.0%, manifiesta la falta de capacitaciones. También se aprecian serias deficiencias en relación a los hábitos tributarios; donde un 58.9% expresa que no realiza sus pagos puntuales de impuestos. Y además una deficiente conciencia tributaria, donde el 50.3% no emite comprobantes de pago, aspectos que limitan cumplir con sus obligaciones tributarias.

Palabras clave: Cultura Tributaria, Cumplimiento de Obligaciones, Mercado.

Abstract
This article deals with the study of the tax culture of the Arenales food market merchants in the city of Ica and how it affects compliance with obligations. The study seeks to strengthen the tax culture; which is understood as the set of values, beliefs and attitudes shared by a social group in relation to taxation, important factors that lead to constant compliance with tax obligations, in addition, it seeks that people assimilate knowledge about the subject matter and understand the importance of your tax responsibilities. It is concluded that the tax culture has a significant impact on the tax obligations of the Arenales food market merchants. In addition, a low level of tax culture is perceived that adversely affects compliance with tax obligations, these aspects occur because there is a deficient knowledge of tax management; where 53.0% state the lack of training. There are also serious deficiencies in relation to tax habits; where 58.9% express that they do not make their timely tax payments. And also a deficient tax awareness, where 50.3% do not issue payment vouchers, aspects that limit compliance with their tax obligations.

Keywords: Tax Culture, Compliance with Obligations, Market.

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1. Introduction

The purpose of this study is to have a clear vision of the tax culture in the Arenales food Market in the city of Ica. In addition, it is intended that the owners of the businesses involved in this process become aware that they have a duty to themselves and to the State and also to communicate to society that the relevant reasons for taxation are to provide the Nation with the means necessary for the state to fulfill its primary function, which is to guarantee citizens public services in the quantity and quality required. The study was born as a need to strengthen the tax culture where people obtain knowledge on the subject and understand the importance of their tax responsibilities.

The study originates from the analysis carried out on the taxpayers of the Arenales food market in the city of Ica, observing that there is a weak tax culture based on non-compliance with tax obligations voluntarily, but also under pressure from the tax laws, for fear of fines and penalties, also due to ignorance of these obligations and in some cases by omission. It was also observed that business owners have the habit of not granting payment vouchers to customers and they are only granted to those who request them, also buying merchandise without payment purchasers only with a simple referral guide, in addition to payments to Expenditure and taxes untimely, ignorance in filling out the forms for the payment of taxes to Sunat. In addition to the scarce substitute documentation that is not related to actual business expenses, this is caused by the desire to pay less taxes. Then all tax regulations and planning run the risk of being sterile if due attention is not paid to the beliefs, attitudes, perceptions and forms of behavior of traders, to their personal and collective morals, and even to their ideas on the way to organize their activities.

For their part, Corredor and Díaz (2007) state that tax culture is the way in which individuals in a society build an image of taxes based on a combination of information and experience on the action and performance of the State. It is not only the knowledge of citizens about their tax responsibilities and their corresponding action, it is an equation where its variables are the tax burden, the taxpayer's commitment and the action of the State. According to Armas y Colmenares (2010). The tax culture is identified with the voluntary fulfillment of tax duties and obligations by the taxpayer and not with the implementation of strategies to increase the collection of taxes under pressure, for fear of sanctions. For Cabrera (2007): If the people felt that their authorities love them, then they would give the government greater confidence and credibility. Under these conditions, it is prudent to propose to the people a Tax Culture, where we all pay taxes without exception, from the one who has a tin and asks for alms to the most powerful company, that is, no Peruvian should be exempted for any reason from paying their taxes.

To obtain a tax culture that allows for changes in the behavior of taxpayers takes time. That is why it is not possible to speak of speed or success in the short term, since the acquisition of a certain cultural behavior in economic, social and political aspects is slow. Therefore, if the culture is not cultivated for years, it cannot be improvised or assumed. If paying taxes is an individual event of social importance, then the tax culture is the variable that encompasses both dimensions. The structural factors that form the tax culture of a society are represented by the variables that shape the perceptions of citizens regarding taxation and, consequently, influence their will, when complying with their tax obligations (Esper, 2008).

In turn, Durán (2013) states: As far as tax matters are concerned, we have charted the problem for a long time and it has to do with the so-called "tax informality", which includes illicit activities and declared income from the production of legal goods and services, in such a way that it would include all economic activity that, in general, would be subject to tax if it were declared to the tax authorities.

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A higher level of civic awareness regarding tax compliance, together with a perception of effective risk due to non-compliance, will allow our country to reduce the high rates of evasion and contraband that exist (Méndez et al., 2005).

In order for the State to fulfill its functions, it needs the money that comes from taxation. In other words, taxation allows the country to be administered from government institutions. Consequently, it must be understood that paying taxes is an obligation or duty that should be fulfilled in order to guarantee an organized life and so that the State can provide better services. When talking about the subject, tax ethics is also important. This is linked to the breakdown of the balance of the principle of fiscal justice. To the extent that the tax is seen as unfair or expropriatory, citizens, aware of their civic and moral responsibilities, will enter into ethical conflicts, as they will face the dilemma of complying with the tax regulations, thereby limiting their family finances, by not paying what it owes, and then it will be subject to conflicts of conscience and sanctions.

For Vieira (2012), ethics is the way in which a person or a society behaves in life; that is to say, the behavior demonstrated in practice. For authors such as Armas and Soto (2012), ethics is a set of values that identify and personalize a group, guiding the behavior of human beings in a social environment.

2. Materials and Methods

The research used was of the Applied type, and characterized because it seeks the application or use of the acquired knowledge, the level that was used was descriptive, because specific traits of the study population were analyzed, the applied design was descriptive correlational, because apart from describing the most salient features, the relationship between the study variables was established. The study population was made up of the owners of commercial SMEs in the Arenales food market, in the city of Ica, which in total are 246, of which 156 were men and 90 were women, through statistical calculation the study sample was determined, which are in total 151 owners of the commercial SMEs to be surveyed. The specific technique to collect primary information was the Survey and the instrument was the questionnaire that was structured as follows: Independent Variable: Dimension 1: Knowledge of tax management, with 4 items. Dimension 2: Tax habits, with 4 items. Dimension 3: Tax awareness, with 4 items. Dependent Variable: Dimension 4: Informality in the fulfillment of its obligations, with 4 items. Dimension 5: Illegal activities with 4 items. Dimension 6: Preventive measures. In addition to applying a Nominal scale and questions with Likert-type closed response alternatives.

In addition, the general hypothesis was raised: The tax culture significantly affects the tax obligations of the merchants of the Arenales food market, city of Ica, 2020.

3. Results

Table 1. Knowledge of tax management

Questions	Alternatives	N	%
1. Have you received training?	Yes	71	47.0%
	No	80	53.0%
2. Is your tax category well defined?	Yes	66	43.7%
	No	85	56.3%
3. Are you aware of the tax requirements established by SUNAT?	Yes	76	50.3%
	No	75	49.7%
4. Do you receive tax information periodically from SUNAT?	Yes	51	33.8%
	No	100	66.2%

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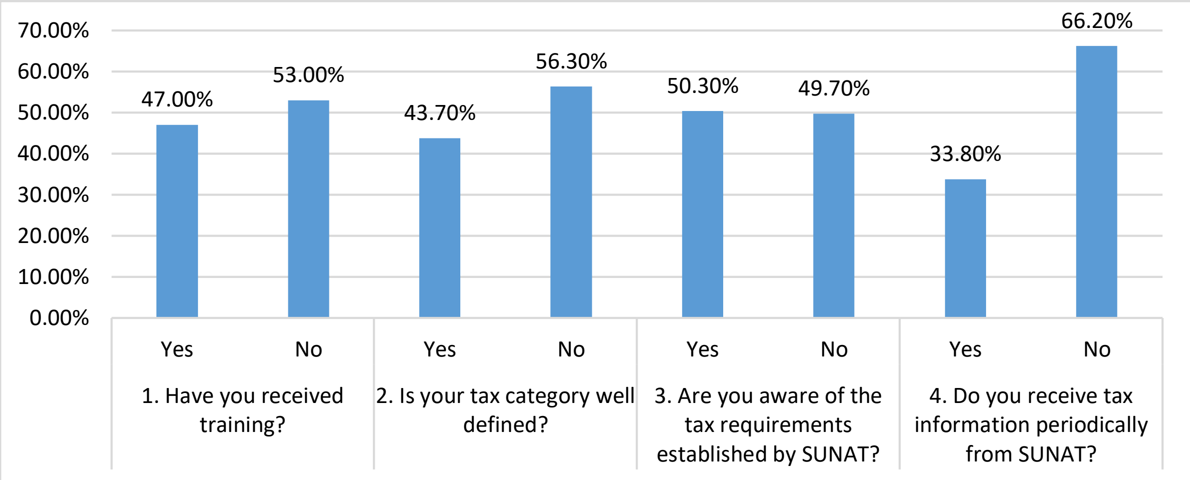

Figure 1: Knowledge of tax management

In relation to the Tax knowledge dimension; in table N 1, the following results were shown.
- 66.2% of those interviewed said that they receive tax information periodically from SUNAT.
- 56.3% of the interviewees express their tax category is well defined.
- 53.03% of those interviewed express that they are aware of the tax requirements established by SUNAT.
- 53.0% of the interviewees said they had received training.

Table 2: Tax habits

Questions	Alternatives	N	%
5. Do you file your annual returns on time?	Yes	76	50.3%
	No	75	49.7%
6. Do you pay your taxes on time?	Yes	62	41.1%
	No	89	58.9%
7. Do you provide proof of payment?	Yes	66	43.7%
	No	75	56.3%
8. Do you make your purchases with proof of payment?	Yes	89	58.9%
	No	62	41.1%

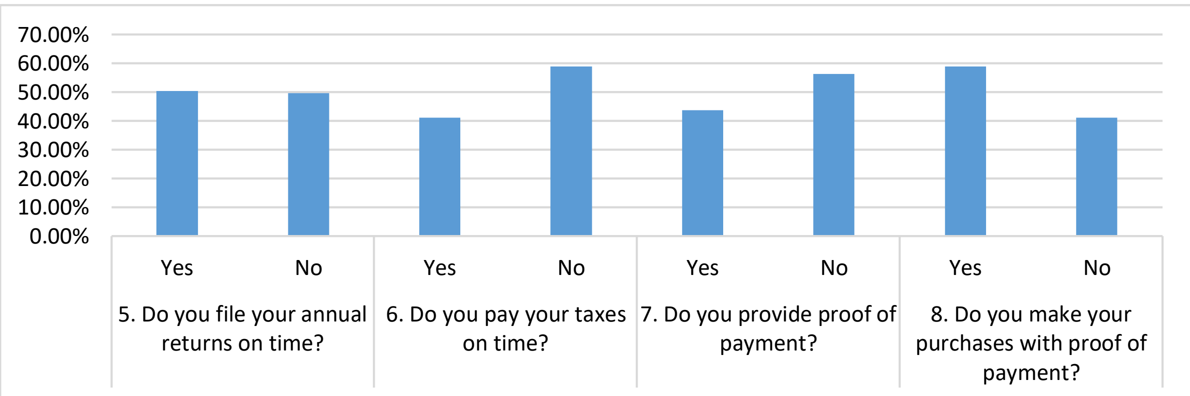

Figure 2: Tax habits

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In table 2, the following results were shown.

- 58.9% of those interviewed state that if they make their purchases with proof of payment.
- 58.9% of the interviewees state that they do not pay their taxes on time
- 56.3% of those interviewed state that they do not make their monthly declarations in a timely manner.
- 50.3% of those interviewed state that if they make their annual declarations on time.

Table 3: Tax awareness

Questions	Alternatives	N	%
9. Is the percentage of issuance of payment vouchers greater than the percentage of sales if payment vouchers?	Yes	76	50.3%
	No	75	49.7%
10. Do you consider that the relationship between taxpayer and regulatory entity is adequate?	Yes	51	33.8%
	No	100	66.2%
11. Do you know the taxes you are going to pay?	Yes	66	43.7%
	No	85	56.3%
12. Do you comply with the payment of your taxes?	Yes	93	61.6%
	No	58	38.4%

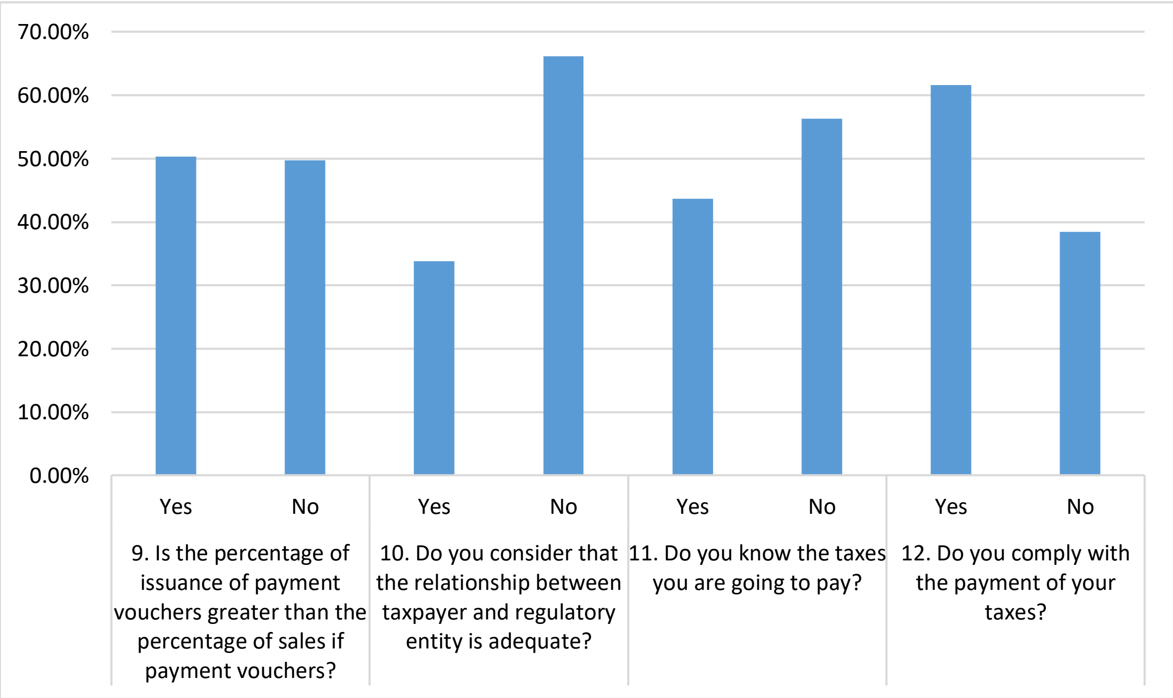

Figure 3: Tax awareness

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In Table 3, the following results were shown.
- 50.3% of those interviewed state that if the percentage of issuance of payment vouchers is greater than the percentage of sales without payment vouchers.
- 66.2% of the interviewees state that they do not consider that the relationship between taxpayer regulatory entity is adequate.
- 56.3% of those interviewed state that informative talks on taxation are not given.
- 61.6% of those interviewed state that they do comply with the payment of their taxes.

Table 4: Informality in the fulfillment of its obligations

Questions	Alternatives	N	%
13. Have you received training?	Yes	84	55.6%
	No	67	44.4%
14. Is your tax category well defined?	Yes	83	55.0%
	No	68	45.0%
15. Are you aware of the tax requirements established by SUNAT?	Yes	61	40.4%
	No	90	59.6%
16. Do you receive tax information periodically from SUNAT?	Yes	101	66.9%
	No	50	33.1%

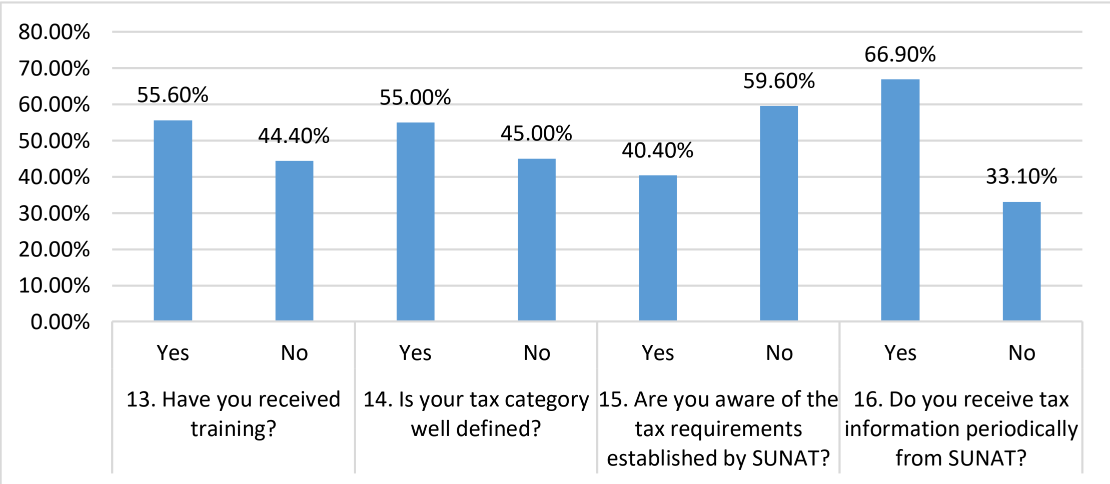

Figure 4 Informality in the fulfillment of its obligations

In Table 4, the following results were shown.

- 66.9% of the interviewees state that they entrust third parties to pay their taxes.
- 59.6% of those interviewed state that they do not have a tax planning.
- 55.6% of those interviewed state that they are responsible for paying their taxes.
- 55.0% of the interviewees state that they comply with the payment schedules.

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Table 5: Illegal activities

Questions	Alternatives	N	%
17. Do you make your annual declarations on time?	Yes	96	63.6%
	No	55	36.4%
18. Do you pay your taxes on time?	Yes	118	78.1%
	No	33	21.9%
19. Do you enhance your monthly statements on a timely basis?	Yes	93	61.6%
	No	58	38.4%
20. Do you make your purchases with proof of payment?	Yes	86	57.0%
	No	65	43.0%

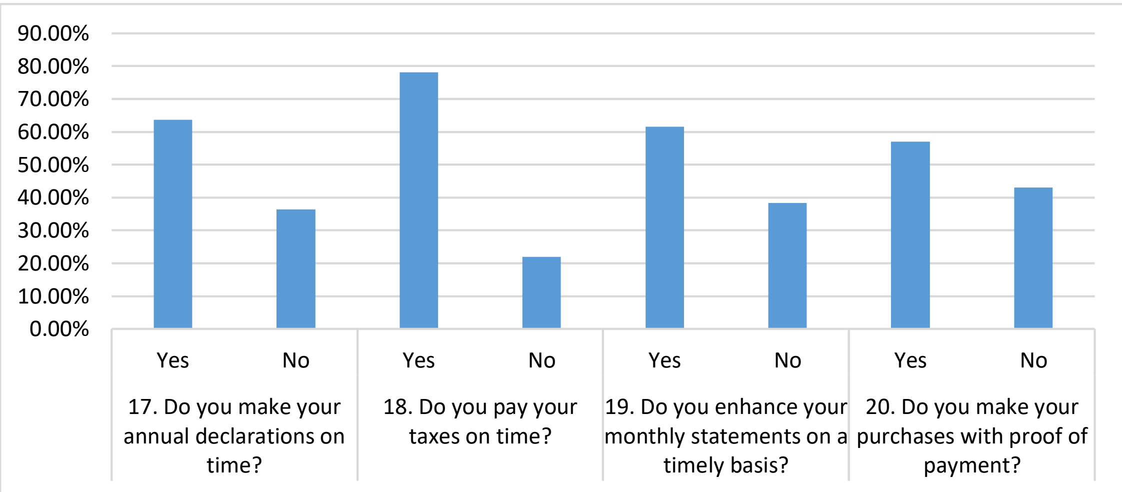

Figure 5. Illegal activities

In Table 5, the following results were shown.

- 63.6% of the interviewees state that they are used to delivering payment vouchers.
- 78.1% of those interviewed state that they sometimes trade pirated merchandise.
- 61.6% of those interviewed state that if they make their monthly declarations in a timely manner.
- 57.0% of the interviewees state that if they usually deliver payment vouchers.

Table 6: Preventive measures

Questions	Alternatives	N
21. Do you receive control from Sunat?	Yes	53.6%
	No	46.4%
22. Would you consider a more frequent inspection important?	Yes	40.4%
	No	59.6%
23. Should there be an impact on administrative simplification?	Yes	57.0%
	No	43.0%
24. Is control carried out on the informal?	Yes	17.2%
	No	82.8%

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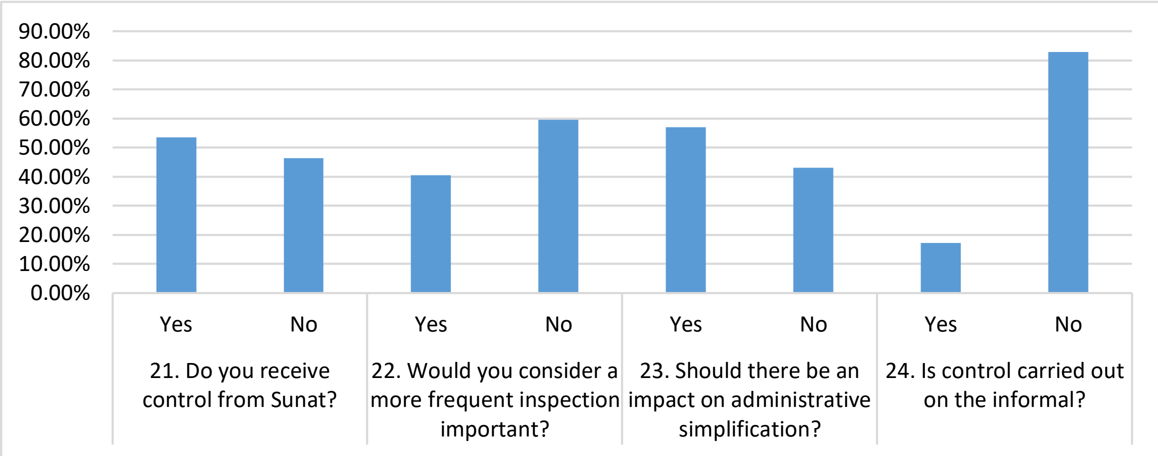

Figure 6. Preventive measures

In Table 6, the following results were shown.

- 53.6% of those interviewed state that they do receive supervision from Sunat.
- 59.9% of those interviewed state that they would consider more frequent inspection important.
- 57.0% of the interviewees state that if there should be an impact on administrative simplification.
- 82.8% of the interviewees state that informal businesses are not controlled.

Hypothesis Testing

Null hypothesis: The tax culture does not significantly affect the tax obligations of the Arenales food market merchants, city of Ica, 2020.

Alternative hypothesis: The tax culture has a significant impact on the tax obligations of the Arenales food market merchants, city of Ica, 2020

Cross table Tax culture * Tax obligations

			Tax obligations		
			Yes	No	Total
Tax culture	Yes	N	66	0	66
		%	100,0%	0,0%	100,0%
	No	N	27	58	85
		%	31,8%	68,2%	100,0%
Total		N	93	58	151
		%	61,6%	38,4%	100,0%

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Chi-Square Tests

	Value	df	Asymptotic significance (bilateral)	Exact significance (bilateral)	Exact significance (unilateral)
Pearson's Chi-square	73,122[a]	1	,000		
Continuity correction[b]	70,266	1	,000		
Likelihood ratio	94,879	1	,000		
Fisher's exact test				,000	,000
Linear by linear association	72,638	1	,000		
N of valid cases	151				

In the Chi-square test, a value of 0.000 is established, which makes the incidence significant, since it is a value less than p = 0.05, the alternative hypothesis is accepted. Where it is concluded that: The tax culture has a significant impact on the tax obligations of the merchants of the Arenales food market, city of Ica, 2020.

4. Conclusions

- The tax culture has a significant impact on the tax obligations of the Arenales food market merchants. In addition, a low level of tax culture is perceived that adversely affects compliance with tax obligations, these aspects occur because there is a deficient knowledge of tax management; where 53.0% state the lack of training. There are also serious deficiencies in relation to tax habits; where 58.9% express that they do not make their timely tax payments. And also a deficient tax awareness, where 50.3% do not issue proof of payment, aspects that limit compliance with their tax obligations. To create a solid tax culture, we must do so with a strong connection with ethical and moral values, rescuing the individual and his conscience as supreme categories, giving him a sense of responsibility, civic-mindedness, and belonging, humanism, valuing work and austerity.
- Knowledge of tax management influences compliance with tax obligations in the business owners of the Arenales food Market. This aspect is occurring in an unfavorable way, because 56.3% of merchants say that they have not adequately defined their category, 66.2% said that they do not receive information periodically from the Sunat, 53.0% stated that they did not receive training, aspects that limit meet your tax obligations.
- Tax habits affect compliance with tax obligations. This aspect is occurring in an unfavorable way, appreciating some shortcomings such as that 58.9% stated that they do not make the timely payment of their taxes, aspects that limit compliance with their tax obligations.
- Tax awareness affects compliance with tax obligations, aspects that limit compliance with their tax obligations. This aspect is occurring in an unfavorable way and it is established that 66.2% stated that they do not consider that the relationship between the taxpayer regulatory entity is adequate, a 56.3% express that they do not know the taxes they are going to pay.

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