

The Effect of Covid-19 Pandemic on Tax Perception: Analysis of Demographic Variables

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Abstract:

Tax is a financial burden that individuals have to bear as a result of an administrative act carried out by the tax administration. Although 24.1% of taxpayers consider tax as a sacred duty (Çoban & Sezgin, 2004), the European Human Rights Committee (ECHR) states that “...Any law involving some form of tax liability involves deprivation from the relevant assets...” The European Court of Human Rights (ECHR) declared that it accepts the case law of the ECHR by saying "taxation as an intervention to the guaranteed rights" in Article 1 of Protocol 1 (Yaltı, 2006).

Regardless of how we define the tax, for an ideal tax system, tax compliance of the taxpayer should be ensured at the highest possible level. One of the most important factors affecting tax compliance is tax perception. In addition to the study (Kireçtepe & Açıkgöz; 2021) investigating how tax perception is affected by the Covid-19 pandemic, this study seeks an answer to the question of whether the tax perception differs according to education levels and gender in the Covid-19 process.

In this study, we will try to answer these questions and analyze how various demographic differences affect tax perception during the Covid-19 pandemic. In the study, the data of the online survey¹ prepared by us will be used and the differences will be determined by this way. It will be important to reveal the changes made by various demographic variables in the perception of tax during the Covid-19 process, in order to shed light on the future steps that the tax administration and the legislator can take regarding taxes.

Keywords: Tax perception, tax compliance, tax law

JEL Codes: H29, J16, J10, K34

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INTRODUCTION

Taxes can be called an administrative act, a sacred duty or an interference with the right to property, and there are many other definitions of taxes. Many of these definitions ignore the fact that taxes are a social event. No matter for what legal or religious reason we rationalize taxes; tax is an economic burden on those exposed to it. In many cases, taxpayers try to reduce the tax they will bear, and some different taxpayers fulfil their tax duties in a timely and complete manner, even though they may face severe economic consequences.

Tax is a financial burden that individuals have to bear as a result of an administrative act carried out by the tax administration, which has the public power regarding taxation. Although 24.1% of taxpayers consider taxation a sacred duty (Çoban & Sezgin, 2004), the European Commission of Human Rights says, "... any law involving some form of financial liability includes depriving the person of his/her possessions as much as the amount that needs to be paid from the respective assets" (Yaltı, 2006). By this, it states that the taxation process is the result of deprivation of property as much as the part that causes a decrease in the assets and may constitute an intervention to the property right. The European Court of Human Rights (ECtHR), on the other hand, states that it acknowledges the case law of European Commission of Human Rights, saying, "that taxation as an intervention to the rights to give assurance in Article 1 of the Protocol" (Yaltı, 2006).

Regardless of how we define the tax, for an ideal tax system, tax compliance of the taxpayer should be ensured at the highest possible level. One of the most important factors affecting tax compliance is tax perception. In addition to the study (Kireçtepe & Açıkgöz; 2021) investigating how tax perception has been affected by the Covid-19 pandemic, this study seeks an answer to the question of whether the tax perception differs according to education levels and gender in the Covid-19 process.

In this study, we will try to answer these questions and analyse how various demographic differences have affected tax perception during the Covid-19 pandemic. In the study, the data of the online survey prepared by us will be used and the differences will be determined in this way. It will be important to reveal the changes made by various demographic variables in the perception of tax during the Covid-19 process, in order to shed light on the future steps that the tax administration and the legislator can take regarding taxes.

1. Conceptual Overview of Tax Compliance and Tax Perception

Tax compliance is a complex phenomenon which is influenced not just by economic motives but by psychological factors as well. Tax compliance or voluntary tax compliance is an important issue frequently encountered in studies especially in the field of tax psychology. Basically, it can be defined as the taxpayers paying their taxes in full and on time without being forced to by the tax administration (Saygın, 2013). At this point, we should be consider that one of the motivations that ensures compliance is worrying about a forced sanction, the taxpayers have fulfilled their tax liability completely and on time without any direct sanction by the tax administration.

When it comes to tax compliance, studies mention four types of taxpayers. They are called honest or voluntary taxpayers, sincere taxpayers, social taxpayers and tax evaders. An honest taxpayer is defined as a taxpayer who pays tax without being affected by any external stimulus with very high tax compliance (Tosuner & Demir, 2009). Sincere taxpayers are a type of taxpayer who have high personal tax compliance and pay tax regardless of the compliance of other taxpayers or the status of public services but tend to be affected by the attitude and behaviour of the tax administration. A social taxpayer is the type of taxpayer who is affected

by the frequency of audits and amnesties, who has anxiety and embarrassment behind their tax compliance, their tax compliance increases especially in cases where they think that other taxpayers also pay taxes and the taxation is fair, while otherwise it decreases or completely disappears. A tax evader, on the other hand, is the taxpayer with the lowest tax ethics and tax compliance, and this taxpayer, whose basic motivation is not to pay taxes, will try to evade tax regardless of the conditions (Tosuner & Demir, 2009). What countries aim to do in order to increase their tax efforts and tax revenues is to increase the ratio of honest taxpayers among all taxpayers as much as possible and to implement practices that will increase tax compliance of social and sincere taxpayers. In most cases, certain behaviours that will increase the harmony of social and sincere taxpayers will also result in the capture and punishment of tax evaders.

2. Literature Overview

Comprehensive articles that focused on the factors that affect the tax compliance behaviour by individual taxpayers are few. However, in addition to many studies on tax compliance and tax perception at home and abroad, there are also many studies focused on understanding the factors that affect them. Some of these studies tend to explain this difference with questionnaires like our study. While some try to compare two different countries, others try to explain the effects of regional differences or economic development levels of countries on tax compliance; there are also studies trying to explain the effect of religious or ethnic differences on tax compliance and tax perception. Most of the studies conducted in our country consist of studies aimed at determining the tax perception of a particular city. However, more extensive studies have been conducted in Turkey, as well.

Studies of a general nature, relatively recently published, which are listed below, have focused on examining whether tax evasion is perceived as ethical. McGee et al., 2014; McGee and Robert, 2012; 2014; Martin Crowe, 1944; Torgler, 2003; Block, 1989; 1993; Leiker, 1998; Morales, 1998 study are examples of them. Some other studies focus more on the social aspect of taxation. They tried to explain how the question of whether the tax levied on the rich should be used in the financing of the poor citizens, and the question of whether the rich are taxed sufficiently (McGee & Robert, 2016).

Studies have also been conducted on tax perception in many countries and regions. Ballas and Tsoukas on Greece, 1998, Smatrakalev on Bulgaria, 1998, Vaguine on Russia, 1998, and Murtuza and Ghazanfar, 1998, examining the tax perception and Muslim perspective, can be given as examples of micro-scale studies. Some of these studies are about Turkey. These are; Benk et al., 2009; McGee, Robert and Benk, 2016; McGee et al., 2016; McGee et al., 2012; McGee et al. 2011; McGee, Robert and Benk, 2011; Gergerlioglu et al, 2017.

3. Methodology

In our study, an online survey was preferred to prevent health risks during the pandemic. This surveys aim is to understand whether the tax perception of taxpayers is affected by the pandemic process and if so, in what way. Open-ended questions were not preferred due to the possible problems they may cause in the online survey. The demographics of the participants was determined through the questions in the first part, and the second part questions examined whether the taxpayers adopted the measures taken regarding the Covid-19 pandemic. The third part questions were to understand to what extent the taxpayers were informed about the tax measures taken by the government as a result of the covid-19 pandemic and whether they support these tax measures. The fourth and final part questions aimed to determine what the taxpayers thought about the macro-level effects of the Covid-19 pandemic. A total of 291 people responded to the questionnaire.

4. Findings of the Study and Evaluation of the Results

In this part of the study, relevant analyses were made and interpreted through the data obtained from online questionnaires applied by the participants. Data on the demographic characteristics of the participants are given in Table 1.

Table 1: Data on Demographic Characteristics of Participants

Variables	Number	Percentage
Gender		
Women	60	20,6
Men	231	79,4
Total	291	100
Marital Status		
Married	207	71,1
Single	84	28,9
Total	291	100
Age Group		
18-25	24	8,2
26-35	45	15,5
36-50	48	16,5
51-65	173	59,5
Over 65	1	0,3
Total	291	100
Educational Background		
Primary School (5 years)	3	1,0
Middle-School/Primary School (8 years)	3	1,0
High School (11 or 12 years)	16	5,5
University	157	54,0
Postgraduate (Masters or Higher)	112	38,5
Total	291	100
Occupational Background		
Worker	52	17,9
Civil Servant	94	32,3
Tradespeople	7	2,4
Self-Employed	71	24,4
Owner of SME	21	7,2
Large Scale Enterprise Owner	3	1,0
Student/Working	8	2,8
Student/Not Working	18	6,2
Unemployed	17	5,8
Total	291	100
Occupational Changes Because of the Covid-19 Pandemic		
Used to have a job, not anymore	27	9,3
Used to be unemployed, not anymore	7	2,4
Nothing Changed	257	88,3
Total	291	100

Women participants constitute 20.6% of the total participants, while men constitute 79.3%; this rate does not reflect Turkey's demographic structure. Although the gender statistics

of taxpayers are not kept, it would not be too misleading to mention that the participants in the study have a gender structure close to the gender of taxpayers, given the labour force participation rates (TURKSTAT, 2019).

Another noteworthy demographic data is that 32.6% of the respondents are engaged in a job that has to file an income tax return. Considering the rate based on declaration (GİB, 2019) which is lower than 9% in all income taxes, it is observed that the rate of taxpayers who pays tax based on declaration is high in our sample. Due to the high rate of taxpayers directly dealing with tax, it would be possible to say that the study has a sample with a high sensitivity in tax issues.

4.1. Evaluation of General Findings and Results

Table 2: Support Rates of the Government's Struggle Against Covid-19

Variables	Number	Percentage
Do You Support the Precautions Taken by the Government Regarding the Covid-19 Pandemic?		
I Totally Support	11	3,8
I Support	53	18,2
I am Indecisive / Do not Know	35	12,0
I Do not Support	105	36,1
I Definitely Do not Support	87	29,9
Total	291	100
Do You Support the Economic Precautions Taken by the Government Regarding the Covid-19 Pandemic?		
I Totally Support	9	3,1
I Support	33	11,3
I am Indecisive / Do not Know	18	6,2
I Do not Support	116	39,9
I Definitely Do not Support	115	39,5
Total	291	100
Do You Find These Precautions Sufficient?		
I Find Totally Sufficient	2	0,7
I Find Sufficient	10	3,4
I am Indecisive / Do not Know	11	3,8
I Do not Find Sufficient	111	38,1
I Definitely Do not Find Sufficient	157	54,0
Total	291	100

The rate of support for the measures taken by the government is around 21%. This rate decreases to 13% at the point of supporting economic measures. The low rate of support for economic measures can be interpreted as the government's failure to meet the expectations of the markets. This can also be explained by the higher sensitivity of people towards economic measures. It should not be forgotten that even in the 16th century, Machiavelli stated that "people forget losing their fathers more quickly than losing the property they inherited from their fathers" (Machiavelli, 1993), expressing that this sensitivity is an issue that administrators should pay attention to.

Now, challenging measures to prevent the epidemic have started to be expressed more all over the world. In this context, the rate of finding sufficient measures for Covid-19 is slightly

above 4%, and the rate of those who do not find these measures absolutely sufficient is around 54%. This situation can be read as that citizens will support a more effective fight against Covid-19 and more stringent measures.

Table 3: Detailed Support Status for the Financial Measures Taken by the Government During the Struggle Against Covid-19

Variables	Number	Percentage
Do you have any knowledge about the recent increase of custom duties made by the government?		
Yes	228	78,4
No	63	21,6
Total	291	100
Do you support the increase of custom duties?		
I Totally Support	8	2,8
I Support	36	12,4
I am Indecisive / Do not Know	19	6,5
I Do not Support	91	31,3
I Definitely Do not Support	137	47,1
Total	291	100
Would you give a different answer if there was no Covid-19 Pandemic?		
Yes	30	10,3
No	261	89,7
Total	291	100
Do you have any knowledge about the recent increase at the Special Consumption Tax (SCT) of some goods made by the government?		
Yes	272	93,5
No	19	6,5
Total	291	100
Do you support the increase of SCTs?		
I Totally Support	4	1,4
I Support	11	3,8
I am Indecisive / Do not Know	7	2,4
I Do not Support	74	25,4
I Definitely Do not Support	195	67
Total	291	100
Would you give a different answer if there was no Covid-19 Pandemic?		
Yes	18	6,2
No	273	93,8
Total	291	100
Would you support if the government decided to increase other taxes to tackle the Covid-19 Pandemic?		
I will Totally Support	2	0,7
I will Support	8	2,8
I am Indecisive / Do not Know	11	3,8
I will not Support	82	28,2
I Definitely will not Support	188	64,6
Total	291	100
Which taxes would you prefer to increase?		
Income Tax/Corporate Income Tax	220	75,6
Expenditure Taxes (VAT-SCT etc.)	71	24,4
Total	291	100

Taxpayers are highly aware of both the Special Consumption Tax (SCT) increase and the Customs Duty increase. The rate of those who are aware of the SCT increase is over 93%, and this rate is only 78% for the Customs Duty. This can be explained by the fact that tax awareness is higher in a tax which is encountered on a daily basis in life and even imposed on soda, even if it is an indirect tax, compared to the customs duty which is relatively less encountered with (Taylar, 2010).

Although support for tax increases is low, there is a significant difference in support between the two taxes. At this point, a relatively higher support, i.e., 15%, to the increase in customs duty which can be explained by the low level of awareness, as well as by the fact that the customs duty is less visible than the SCT in daily life. Again, the rate of those who say “I definitely do not support” in the question about supporting these two taxes varies significantly. The rate of those who definitely do not support, which is 47% in customs duty increases to 67% in SCT. Similarly, this can be interpreted as negative thoughts about a tax that is more involved in life are higher than those for a tax that is relatively less in life.

The ratio of those who support the government to increase other taxes due to the struggle against the pandemic remains at a seriously low point of 3.5%. Again, the rate of those who state that they will not support the tax increase is over 64%. We think that this can be explained by the high level of the total subjective burden of taxes, as well as by the fact that taxes are collected at high rates that are close to the tax limit.

Within the scope of the questionnaire, the answer to the question of “which taxes would you prefer to increase” with two options, either one or the other, was the direct taxes expressed as income and corporate income tax at a rate of 75%. The rate of those who preferred indirect taxes expressed by SCT and Value Added Tax (VAT) remained at 25%. Thus, instead of taxes imposed on spending, which are likely to generally increase the cost of living, considered unfair in terms of tax justice and difficult to avoid, they prefer direct taxes that are more appropriate to tax justice and have no direct effect on the general cost of living.

5.2. Evaluation of Findings and Results Differentiated According to Demographic Variables: Educational Background

In this subchapter there will be analyse about the differences in educational backgrounds. There are 3 tables in this subchapter which include different educational backgrounds. One of them includes high school or lower educational backgrounds. The second one is university graduates and the third includes postgraduate or higher educational backgrounds.

Table 4: Analysis of the Answers Given to the Questions in Table 2 According to Educational Background: High school or Lower

Educational Background	High school or Lower		
	Number	General Percentage	Special Percentage
Do You Support the Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	0	3,8	0
I Support	4	18,2	18,2
I am Indecisive / Do not Know	6	12,0	27,3
I Do not Support	7	36,1	31,8

I Definitely Do not Support	5	29,9	22,7
Total	22	100	
Do You Support the Economic Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	1	3,1	4,5
I Support	2	11,3	9,1
I am Indecisive / Do not Know	1	6,2	4,5
I Do not Support	10	39,9	45,5
I Definitely Do not Support	8	39,5	36,4
Total	22	100	
Do You Find These Precautions Sufficient?			
I Find Totally Sufficient	0	0,7	0
I Find Sufficient	0	3,4	0
I am Indecisive / Do not Know	2	3,8	9,1
I Do not Find Sufficient	11	38,1	50
I Definitely Do not Find Sufficient	9	54	40,9
Total	22	100	

Whether the “high school or lower” differ from the general in the support of the measures taken by the government to combat the pandemic displayed in Table 2 is included in Table 4. At the point of supporting the measures taken by the government, the support rate of the “high school or lower” decreases to 18% and is 3% lower than the general. Also the not supporters lower than general nearly to 11% because of the both decreases in ratios increased the rate of the indecisiveness by 15%. That is the highest ratio in all the educational background groups.

“High School or lower” group had slightly less support to the economic measures. They were 1% lower in support but the main difference at “not support” section, total not support was 3% higher than general population. No one in the “high school or lower” group found sufficient the economic precautions. But the main difference at indecisive group, they were 5% higher than general population.

Table 5: Analysis of the Answers Given to the Questions in Table 2 According to Educational Background: University

Educational Background	University		
	Number	General Percentage	Special Percentage
Do You Support the Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	10	3,8	6,4
I Support	31	18,2	19,7
I am Indecisive / Do not Know	18	12	11,5
I Do not Support	54	36,1	34,4
I Definitely Do not Support	44	29,9	28
Total	157	100	
Do You Support the Economic Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	7	3,1	4,5
I Support	16	11,3	10,2
I am Indecisive / Do not Know	13	6,2	8,3
I Do not Support	62	39,9	39,5

I Definitely Do not Support	59	39,5	37,6
Total	157		100
Do You Find These Precautions Sufficient?			
I Find Totally Sufficient	2	0,7	1,3
I Find Sufficient	9	3,4	5,7
I am Indecisive / Do not Know	5	3,8	3,2
I Do not Find Sufficient	55	38,1	35
I Definitely Do not Find Sufficient	86	54	54,8
Total	157		100

University graduates had higher support and totally support rates than general population. Total support rate at university graduates was 4% higher and because of that total opposition is 4% lower than general population.

There was no significant difference between university graduates and general population at supporting economic precautions. University graduates found the economic precautions 4% more sufficient than general population as well.

Table 6: Analysis of the Answers Given to the Questions in Table 2 According to Educational Background: Postgraduate

Educational Background	Postgraduate		
	Variables	Number	General Percentage
Do You Support the Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	1	3,8	0,9
I Support	18	18,2	16,1
I am Indecisive / Do not Know	11	12	9,8
I Do not Support	44	36,1	39,3
I Definitely Do not Support	38	29,9	33,9
Total	112		100
Do You Support the Economic Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	1	3,1	0,9
I Support	15	11,3	13,4
I am Indecisive / Do not Know	4	6,2	3,6
I Do not Support	44	39,9	39,3
I Definitely Do not Support	48	39,5	42,9
Total	112		100
Do You Find These Precautions Sufficient?			
I Find Totally Sufficient	0	0,7	0
I Find Sufficient	1	3,4	0,9
I am Indecisive / Do not Know	4	3,8	3,6
I Do not Find Sufficient	45	38,1	40,2
I Definitely Do not Find Sufficient	62	54	55,3
Total	112		100

The total support of the postgraduates was 5% less for supporting the measures taken by the government regarding the pandemic. As a result, the percentage of total non-supporters was high by 6%. Total support rate for economic precautions similar to general population, but because of the lower rate of indecisive, not support rate also 3% higher than total population. But postgraduates found %3 less sufficient than general population.

Table 7: Analysis of the Answers Given to the Questions in Table 3 According to Educational Background: Highschool or Lower

Educational Background Variables	Highschool or Lower		
	Number	General Percentage	Special Percentage
Do you have knowledge about the recent increase of custom duties made by the government?			
Yes	12	78,4	54,5
No	10	21,6	45,5
Total	22	100	
Do you support the increase of custom duties?			
I Totally Support	2	2,7	9,1
I Support	1	12,4	4,5
I am Indecisive / Do not Know	0	6,5	0
I Do not Support	9	31,3	40,9
I Definitely Do not Support	10	47,1	45,5
Total	22	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	3	10,3	13,6
No	19	89,7	86,4
Total	22	100	
Do you have knowledge about the recent increase at the Special Consumption Tax (SCT) of some goods made by the government?			
Yes	19	93,5	86,4
No	3	6,5	13,6
Total	22	100	
Do you support the increase of SCTs?			
I Totally Support	0	1,4	0
I Support	0	3,8	0
I am Indecisive / Do not Know	0	2,4	0
I Do not Support	4	25,4	18,2
I Definitely Do not Support	18	67	81,8
Total	22	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	1	6,2	4,5
No	21	93,8	95,5
Total	22	100	
Would you support if the government decided to increase other taxes to tackle the Covid-19 Pandemic?			
I will Totally Support	0	0,7	0
I will Support	0	2,7	0
I am Indecisive / Do not Know	2	3,8	9,1
I will not Support	7	28,2	31,8
I Definitely will not Support	13	64,6	59,1
Total	22	100	
Which taxes would you prefer to increase?			
Income Tax/Corporate Income Tax	19	75,6	86,4
Expenditure Taxes (VAT-SCT etc.)	3	24,4	13,6
Total	22	100	

Highschool or lower graduates had significantly lower awareness of the recent increase at custom duties, rate was 23% lower than general population. Support for the increase at custom duties was similar, but "I do not support" rate was 9% higher.

Highschool or lower graduates had lower awareness of the recent increase at SCT's, rate was 7% lower than general population. Total support for the increase at SCT was 0% and that is 5 points lower than general population and total not support rate was 8% higher. Highschool or lower graduated people preferred income tax/ corporate income tax 11% more than general population at a total 86% rate.

Table 8: Analysis of the Answers Given to the Questions in Table 3 According to Educational Background: University

Educational Background Variables	University		
	Number	General Percentage	Special Percentage
Do you have any knowledge about the recent increase of custom duties made by the government?			
Yes	132	78,4	84,1
No	82	21,6	15,9
Total	157	100	
Do you support the increase of custom duties?			
I Totally Support	4	2,7	2,5
I Support	24	12,4	15,3
I am Indecisive / Do not Know	8	6,5	5,1
I Do not Support	45	31,3	28,7
I Definitely Do not Support	76	47,1	48,4
Total	157	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	11	10,3	7
No	146	89,7	93
Total	157	100	
Do you have any knowledge about the recent increase at the Special Consumption Tax (SCT) of some goods made by the government?			
Yes	148	93,5	94,3
No	9	6,5	5,7
Total	157	100	
Do you support the increase of SCTs?			
I Totally Support	4	1,4	2,6
I Support	6	3,8	3,8
I am Indecisive / Do not Know	6	2,4	3,8
I Do not Support	39	25,4	24,8
I Definitely Do not Support	102	67	65
Total	157	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	10	6,2	6,4
No	147	93,8	93,6
Total	157	100	
Would you support if the government decided to increase other taxes to tackle the Covid-19 Pandemic?			
I will Totally Support	2	0,7	1,3
I will Support	6	2,7	3,8
I am Indecisive / Do not Know	5	3,8	3,2
I will not Support	44	28,2	28
I Definitely will not Support	100	64,6	63,7
Total	157	100	
Which taxes would you prefer to increase?			
Income Tax/Corporate Income Tax	118	75,6	75,2
Expenditure Taxes (VAT-SCT etc.)	39	24,4	24,8
Total	157	100	

The awareness of university graduates about increase at custom duties 6% higher than general population. Besides of that there were no particular differences.

Table 9: Analysis of the Answers Given to the Questions in Table 3 According to Educational Background: Postgraduate

Educational Background Variables	Postgraduate		
	Number	General Percentage	Special Percentage
Do you have any knowledge about the recent increase of custom duties made by the government?			
Yes	84	78,4	75
No	28	21,6	25
Total	112	100	
Do you support the increase of custom duties?			
I Totally Support	2	2,7	1,9
I Support	11	12,4	9,8
I am Indecisive / Do not know	11	6,5	9,8
I Do not Support	37	31,3	33
I Definitely Do not Support	51	47,1	45,5
Total	112	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	16	10,3	14,3
No	96	89,7	85,7
Total	112	100	
Do you have any knowledge about the recent increase at the Special Consumption Tax (SCT) of some goods made by the government?			
Yes	105	93,5	93,8
No	7	6,5	6,2
Total	112	100	
Do you support the increase of SCTs?			
I Totally Support	0	1,4	0
I Support	5	3,8	4,5
I am Indecisive / Do not know	1	2,4	0,9
I Do not Support	31	25,4	27,7
I Definitely Do not Support	75	67	67
Total	112	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	7	6,2	6,2
No	105	93,8	93,8
Total	112	100	
Would you support if the government decided to increase other taxes to tackle the Covid-19 Pandemic?			
I will Totally Support	0	0,7	0
I will Support	2	2,7	1,8
I am Indecisive / Do not know	4	3,8	3,6
I will not Support	31	28,2	27,7
I Definitely will not Support	75	64,6	67
Total	112	100	
Which taxes would you prefer to increase?			
Income Tax/Corporate Income Tax	83	75,6	74,1

Expenditure Taxes (VAT-SCT etc.)	29	24,4	25,9
Total	112	100	

There was no significant difference between postgraduate or higher educated group and general population.

Table 10: Analysis of the Answers Given to the Questions in Table 2 According to Gender: Women

Gender Variables	Women		
	Number	General Percentage	Special Percentage
Do You Support the Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	0	3,8	0
I Support	11	18,2	18,3
I am Indecisive / Do not Know	11	12	18,3
I Do not Support	25	36,1	41,7
I Definitely Do not Support	13	29,9	21,7
Total	60	100	
Do You Support the Economic Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	1	3,1	1,7
I Support	4	11,3	6,7
I am Indecisive / Do not Know	1	6,2	1,7
I Do not Support	32	39,9	53,3
I Definitely Do not Support	22	39,5	36,7
Total	60	100	
Do You Find These Precautions Sufficient?			
I Find Totally Sufficient	0	0,7	0
I Find Sufficient	0	3,4	0
I am Indecisive / Do not Know	0	3,8	0
I Do not Find Sufficient	27	38,1	45
I Definitely Do not Find Sufficient	33	53,9	55
Total	60	100	

Women's total support for the precautions was 4% lower than general population. Also, the indecisive rate was 6% higher. The support for economic precautions was 6% lower than the general population. Indecisive rate was 5% lower and because of that, do not support rate 11% higher than the general population.

All the women find the economic precautions not sufficient. One can speculate that women had a more pessimistic approach of the pandemic and precautions than men.

Table 11: Analysis of the Answers Given to the Questions in Table 2 According to Gender: Men

Gender Variables	Men		
	Number	General Percentage	Special Percentage
Do You Support the Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	11	3,8	4,8
I Support	42	18,2	18,2
I am Indecisive / Do not Know	24	12	10,4

I Do not Support	80	36,1	34,6
I Definitely Do not Support	74	29,9	32
Total	231	100	
Do You Support the Economic Precautions Taken by the Government Regarding the Covid-19 Pandemic?			
I Totally Support	8	3,1	3,5
I Support	29	11,3	12,5
I am Indecisive / Do not Know	17	6,2	7,4
I Do not Support	84	39,9	36,4
I Definitely Do not Support	93	39,5	40,2
Total	231	100	
Do You Find These Precautions Sufficient?			
I Find Totally Sufficient	2	0,7	0,9
I Find Sufficient	10	3,4	4,3
I am Indecisive / Do not Know	11	3,8	4,8
I Do not Find Sufficient	84	38,1	36,4
I Definitely Do not Find Sufficient	124	53,9	53,
Total	231	100	

There was no significant difference between men and the general population. There were only some not significant differences.

Table 12: Analysis of the Answers Given to the Questions in Table 3 According to Gender: Women

Gender Variables	Women		
	Number	General Percentage	Special Percentage
Do you have any knowledge about the recent increase of custom duties made by the government?			
Yes	49	78,4	81,7
No	11	21,6	18,3
Total	60	100	
Do you support the increase of custom duties?			
I Totally Support	1	2,7	1,7
I Support	13	12,4	5
I am Indecisive / Do not Know	1	6,5	1,7
I Do not Support	26	31,3	43,3
I Definitely Do not Support	29	47,1	48,3
Total	60	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	4	10,3	6,7
No	56	89,7	93,3
Total	60	100	
Do you have any knowledge about the recent increase at the Special Consumption Tax (SCT) of some goods made by the government?			
Yes	57	93,5	95
No	3	6,5	5
Total	60	100	
Do you support the increase of SCTs?			
I Totally Support	0	1,4	0
I Support	0	3,8	0
I am Indecisive / Do not Know	0	2,4	0
I Do not Support	20	25,4	33,3
I Definitely Do not Support	40	67	66,7

Total	60	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	4	6,2	6,7
No	56	93,8	93,3
Total	60	100	
Would you support if the government decide to increase other taxes to tackle the Covid-19 Pandemic?			
I will Totally Support	0	0,7	0
I will Support	0	2,7	0
I am Indecisive / Do not Know	2	3,8	3,3
I will not Support	22	28,2	36,7
I Definitely will not Support	36	64,6	60
Total	60	100	
Which taxes would you prefer to increase?			
Income Tax/Corporate Income Tax	47	75,6	78,3
Expenditure Taxes (VAT-SCT etc.)	13	24,4	21,7
Total	60	100	

Awareness about the increase of custom duties in women was 3% higher than the general population. Total support of women for the increase of custom duties was 6% lower. The rate of do not support was 11% higher than population. Rate of do not support for the increase of SCT's also 7% higher than general population. There was no other significant difference between women and general population.

Table 13: Analysis of the Answers Given to the Questions in Table 3 According to Gender: Men

Variables	Men		
	Number	General Percentage	Special Percentage
Do you have any knowledge about the recent increase of custom duties made by the government?			
Yes	179	78,4	77,5
No	52	21,6	22,5
Total	231	100	
Do you support the increase of custom duties?			
I Totally Support	7	2,7	3
I Support	33	12,4	14,3
I am Indecisive / Do not Know	18	6,5	7,8
I Do not Support	65	31,3	28,1
I Definitely Do not Support	108	47,1	46,8
Total	231	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	26	10,3	11,3
No	205	89,7	88,7
Total	231	100	
Do you have any knowledge about the recent increase at the Special Consumption Tax (SCT) of some goods made by the government?			
Yes	215	93,5	93,1
No	16	6,5	6,9
Total	231	100	
Do you support the increase of SCTs?			
I Totally Support	4	1,4	1,7
I Support	11	3,8	4,8
I am Indecisive / Do not Know	7	2,4	3
I Do not Support	54	25,4	23,4

I Definitely Do not Support	155	67	67,1
Total	231	100	
Would you give a different answer if there was no Covid-19 Pandemic?			
Yes	14	6,2	6,1
No	217	93,8	93,9
Total	231	100	
Would you support if the government decide to increase other taxes to tackle the Covid-19 Pandemic?			
I will Totally Support	2	0,7	0,9
I will Support	8	2,7	3,5
I am Indecisive / Do not Know	9	3,8	3,9
I will not Support	60	28,2	26
I Definitely will not Support	152	64,6	65,8
Total	231	100	
Which taxes would you prefer to increase?			
Income Tax/Corporate Income Tax	173	75,6	74,9
Expenditure Taxes (VAT-SCT etc.)	58	24,4	25,1
Total	231	100	

There was no significant difference between men and general population. There were only near 1% differences.

CONCLUSION

Our study focuses on determining how, in particular, the economic measures taken to combat the pandemic are perceived by the citizens and how an important crisis such as a pandemic affects tax perception of taxpayers. At this point, the first situation that draws our attention is that less than %5 of the citizens find the measures taken regarding the pandemic adequate. We can interpret this as the willingness of citizens to comply with stricter measures. Considering that the ratio of citizens supporting economic measures is 13%, it is possible to utter the idea that the government should take more economic measures against the impact of the pandemic.

Another important point we have determined is that a significant proportion of taxpayers are aware of the recent Customs Duty and SCT increases. However, the awareness rate is not the same for both taxes and awareness of the increase in SCT is higher than the increase in Customs Duty. We think that this difference can be explained by the higher sensitivity of the citizens to the changes in taxes which are more regularly encountered in life.

Again, there is a similar difference in the support rates given to the increase of these two taxes. Although the support for the increase in both taxes was low, the support given to the increase in Customs Duty was 15% higher. We think that one reason for this can be explained by the difference in being aware of the increase in taxes mentioned above, as well as the fact that the SCT is more visible in daily life than Customs Duty.

The ratio of those who support the government to increase other taxes to combat the pandemic remains at a seriously low point, i.e., 3.5%. This can be explained by the unwillingness of the taxpayers for a new tax, depending on their high subjective tax burden, or it can be evaluated as a taxation close to the peak of the Laffer curve in total taxation.

In the questionnaire, the answer to the question of “Which taxes would you prefer to be increased?”, a two-option question, in the form of either one or the other, was the direct taxes, expressed as Income and Corporate Income Tax, amounting to the rate of 75%. The rate of those who preferred indirect taxes expressed by SCT and Value Added Tax (VAT) remained at 25%. Thus, instead of taxes on spending, which are likely to create a general cost of living, considered unfair in terms of tax justice and difficult to avoid, they have preferred direct taxes

that are more appropriate in terms of tax justice and have no direct effect on the general cost of living. Which educational groups or gender differ from the general is examined in the relevant sections. The point we especially want to emphasize in conclusion is the existence of a general non-support for tax increases. This can also be evaluated as the need for tax deductions, being taking into account by the legislator and as a requirement of the opposition that is especially concentrated in taxes on spending.

As for increasing the tax compliance, it may be beneficial to ensure that citizens, especially those with lower compliance, are represented at a higher rate and their requests are voiced through non-governmental organizations from the point of the legislative commission regarding taxes to the end of the legislative process and in the processes related to collection. Similarly, we think that reducing the high rate of taxes on spending within the collected taxes may increase tax compliance, provided that it is supported by policies such as increasing tax inspections. In order for the tax reporting lines, already established in many developed countries, to become operational and to ensure that the citizens realize that tax evaders steal from their own pockets and to make them report the evaders to the tax administration and also to ensure that the citizens understand that it is very different from spying and it is an important way to broaden the tax to the base and reduce the tax burden on individuals, explaining it to the media and through social media will also have a positive effect on tax compliance. The last and most important issue is the opinion of the taxpayers about the efficient use of taxes. Considering that the budget deficit has reached very serious levels, the taxpayers' expressing their demands during the budget preparation process through non-governmental organizations and the transparency will have positive effects on tax perception.

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