TAX CULTURE IN THE TAX EVASION OF MICRO-ENTERPRISES DURING THE POST-COVID-19 PERIOD, IN SOUTHERN PERU

Jorge Jinchuña Huallpa 1  
Luís Enrique Fernández Sosa 2  
Javier Pedro Flores Arocutipa 3  
Ninfa Dalila Carrizales Garabito 4

ABSTRACT

Purpose: This research aimed to analyze the effect of tax culture on tax evasion by microentrepreneurs of the trade associations of the department of Tacna, southern Peru, during the post-COVID-19 period.

Method: The research is basic, descriptive, and relational. The survey technique was applied through the questionnaire instrument to 167 microentrepreneurs affiliated with the trade associations of the commercial area of the city of Tacna. The quantitative data analyzed by reports of the National Superintendence of Tax Administration (SUNAT) and Micro and Small Business (REMYPE), and the data processed in SPSS v.26.

Results and conclusion: The findings of this study are significant, revealing that forms of tax evasion are primarily related to hidden income and the issuance of payment vouchers. Notably, 68% of microentrepreneurs meet their obligations on time, while 22% submit their tax affidavits late. These results underscore the deficiency in the tax culture of the microenterprise sector, which is mainly due to the lack of interest in the training and advice of accounting professionals.

Research implications: It is evident that some taxpayers need to comply with their tax obligations, a crucial issue that needs to be addressed. The study highlights that the poor tax culture is associated with morals and ethics. Originality/value: Good tax practices of microentrepreneurs contribute to the fulfillment of fiscal obligations in southern Peru.

Keywords: Culture and Tax Evasion, Microenterprise, Tax Administration, COVID 19.

CULTURA TRIBUTÁRIA NA EVASÃO FISCAL DAS MICROEMPRESAS DURANTE O PERÍODO PÓS-COVID-19, NO SUL DO PERU

RESUMO

Objetivo: Esta investigação teve como objetivo analisar o efeito da cultura tributária sobre a evasão fiscal por parte de microempresários das associações de comerciantes de zona comercial do departamento de Tacna, sul do Peru, durante o período pós-COVID-19.


1 Universidad Nacional de Moquegua, Perú. E-mail: jinjunab@unam.edu.pe  
Orcid: https://orcid.org/0000-0002-9073-3798

2 Universidad Nacional de Moquegua, Perú. E-mail: lfernandezs@unam.edu.pe  
Orcid: https://orcid.org/0000-0001-5707-296X

3 Universidad Nacional de Moquegua, Perú. E-mail: jfloresaro@unam.edu.pe  
Orcid: https://orcid.org/0000-0003-0784-4153

4 Universidad Nacional de Moquegua, Perú. E-mail: ncarrizales@gmail.com  
Orcid: https://orcid.org/0000-0002-6273-577X
Resultados e conclusão: As conclusões deste estudo são significativas, revelando que as formas de evasão fiscal estão principalmente relacionadas com receitas ocultas e a emissão de comprovantes de pagamento. Cabe destacar que 68% dos microempresários cumprem suas obrigações a tempo, enquanto 22% apresentam suas declarações juramentadas de impostos com atraso. Estes resultados sublinham a deficiência da cultura fiscal do sector das microempresas, que se deve principalmente à falta de interesse na formação e aconselhamento dos profissionais da contabilidade.

Implicações da investigação: É evidente que alguns contribuintes necessitam de cumprir as suas obrigações fiscais, um tema crucial que deve ser abordado. O estudo destaca que a má cultura tributária está associada com a moral e a ética.

Originalidade/valor: As boas práticas tributárias dos microempresários contribuem para o cumprimento das obrigações fiscais no sul do Peru.


CULTURA TRIBUTARIA EN LA EVASIÓN TRIBUTARIA DE MICROEMPRESAS DURANTE EL PERÍODO POST-COVID-19, EN SUR DEL PERÚ

RESUMEN

Objetivo: Esta investigación tuvo como objetivo analizar el efecto de la cultura tributaria sobre la evasión fiscal por parte de microempresarios de las asociaciones de comerciantes de zona comercial del departamento de Tacna, sur de Perú, durante el período post-COVID-19.

Método: La investigación es básica, descriptiva y relacional. La técnica de encuesta se aplicó mediante el cuestionario a 167 microempresarios afiliados a las asociaciones comerciales de la zona comercial de la ciudad de Tacna. Asimismo, se analizaron los datos cuantitativos del portal de la Superintendencia Nacional de Administración Tributaria (SUNAT) y Micro y Pequeña Empresa (REMYPE), y los datos procesados en SPSS v.26.

Resultados y conclusión: Los hallazgos de este estudio son significativos, revelando que las formas de evasión fiscal están relacionadas principalmente con ingresos ocultos y la emisión de comprobantes de pago. Cabe destacar que el 68% de los microempresarios cumplen sus obligaciones a tiempo, mientras que el 22% presentan sus declaraciones juradas de impuestos con retraso. Estos resultados destacan la deficiencia en la cultura tributaria del sector microempresario, que se debe principalmente a la falta de interés en la formación y asesoramiento de los profesionales de la contabilidad.

Implicaciones de la investigación: Es evidente que algunos contribuyentes necesitan cumplir con sus obligaciones fiscales, un tema crucial que debe ser abordado. El estudio destaca que la mala cultura tributaria está asociada con la moral y la ética.

Originalidad/valor: Las buenas prácticas tributarias de los microempresarios contribuyen al cumplimiento de las obligaciones fiscales en el sur del Perú.

Palabras clave: Cultura y Evasión Fiscal, Microempresa, Administración Tributaria, COVID 19.

1 INTRODUCTION

Covid-19 has had a devastating economic impact on the region, which may influence tax evasion practices. According to the World Bank report (Banco Mundial, 2021), the
restrictions imposed to contain the virus have negatively affected businesses and individuals, creating a conducive environment for tax evasion. Additionally, the lack of economic resources may increase tolerance towards tax evasion (Smith, 2019).

Tax culture pertains to the societal attitude towards a nation’s public taxes, encompassing the habits and behaviors exhibited in tax payment, which are fundamental components of the tax system. Consequently, the absence of a robust tax culture among many taxpayers directly impacts the decline in tax collection (Cornejo, 2022). Consequently, tax collection is a pivotal determinant of a country's economic well-being (Malima, 2013), contributing significantly to governmental functions such as administrative activities, infrastructure development, and service provision. Moreover, it is imperative for developing nations to enhance their revenue administration to foster economic growth and maintain competitiveness in the global arena (Flores, 2020; Ebeke, 2010).

The assertions underscore taxes as the primary source of state revenues; however, certain developing countries encounter challenges related to inadequate tax administration (Bahl & Martinez, 2007). For instance, a CEPAL report from 2020 underscores the dependence of some developing countries on revenues derived from non-renewable natural resources, constituting 30% of their public revenues in nations like Bolivia, Ecuador, Mexico, and Venezuela. In this region, resolving significant weaknesses in tax administration remains a crucial obstacle in enhancing revenue collection. As a result, these developing nations only capture 40% of potential tax revenues, with a significant hindrance being the high level of tax non-compliance (Gómez & Morán, 2016; Rodríguez, 2020).

1.1 LITERATURE REVIEW

Tax culture encompasses the set of knowledge, principles, and provisions related to taxes, as well as the level of awareness about the obligations and rights that arise for taxpayers and tax authorities in that context (Valero & Ramirez, 2010). Tax culture aims to raise awareness among society members involved in the process about their constitutional duty to contribute to the State and convey to the community that the fundamental pillars of taxation are to provide the nation with the necessary resources to fulfill its primary function of ensuring effective and efficient public services (Castillo & Castillo, 2016).

However, tax evasion is an important issue at the international level since it refers to an illegal act that affects a country's public finances (Quispe, 2019). The progress in developing countries’ tax systems is historically characterized by a poor balance between the
correct redistribution of taxes to the population and the correct redistribution of taxes to the population (Gómez & Morán, 2016). Therefore, reducing tax evasion will lead to the challenge that these countries face, looking for more effective alternatives to reduce inequality with improvements in tax administration promoting tax revenues in governments to face their economic reality (García, 2018).

Empirical evidence indicates that adequate auditing is crucial in promptly identifying instances of tax evasion. However, tax compliance is not solely reliant on enforcement measures; instead, a correlation exists between tax compliance and the equitable distribution of collected revenues. This correlation is strengthened when the populace actively participates in formulating a country's public expenditure, subsequently endorsing it. Additionally, taxpayers' adherence to tax culture is enhanced when tax authorities treat them with dignity and fairness (Santander, 2011).

Within European economies, a significant decrease of 825 billion euros, equivalent to 16.5%, was identified in 2019 due to tax evasion. Similarly, this issue is prevalent in Latin American countries, with Costa Rica exhibiting the highest rate of tax evasion at 66.2%, followed by the Dominican Republic at 66%, and Ecuador ranking third with 63.8%, according to reports from the Economic Commission for Latin America and the Caribbean (CEPAL) (García, 2018; Gómez & Morán, 2016).

Similarly, implementing appropriate tax planning measures can mitigate tax evasion in companies. However, due to the absence of adequate tax regulations, business owners often fail to adopt such measures, consequently contributing to tax evasion (Mena, 2019). Additionally, at the national level, an assessment is conducted to ascertain whether micro and small enterprises (MYPES) tax evasion have impacted tax collection. This analysis identifies illegal practices as a pivotal factor hindering the country from achieving sufficient tax collection. Despite the extensive efforts of the tax administration, minimal progress has been made in reducing tax evasion, underscoring ineffective tactics in disseminating tax culture (Yactayo, 2016). In the local sector, examining the factors contributing to informality and tax evasion in MYPES reveals a close relationship between tax evasion and business informality. Consequently, tax administration is inefficient and lacks sufficient tax awareness initiatives (Marino, 2016).

In this context, according to United Nations data, microenterprises are regarded as the driving force of the economy, representing 90% of all companies worldwide and generating 70% of jobs. However, despite their substantial presence among taxpayers, their contribution
to tax collection still needs to be higher due to their informal nature, ranging from 0.1% to 3.9% (Paredes et al., 2022; Rodriguez, 2020).

This issue is a stark reality in Peru, as efficient tax collection is essential to fund the State's provision of quality public services in education, health, infrastructure, and housing (Zamora, 2020). Currently, tax collection is considered a top priority in the Peruvian context to generate public revenues (Yactayo, 2016; Velepucha et al., 2021), aiming to address the population's needs. Consequently, the executive and legislative branches have enacted laws to streamline tax collection processes, particularly for micro-entrepreneurs. Hence, laws such as the Single Ordered Text of the Tax Law to Income, the Legislative Decree establishing the MYPE Income Tax Regime, and the MYPE Income Tax Regime approved by the legislature and published in Peru have been introduced. These measures are designed to offer micro-entrepreneurs updated guidance on navigating the tax system effectively (Santander, 2011; Flores, 2020).

The tax regulations governing micro and small enterprises (MYPES) outline the obligations of these taxpayers. As per the regulations, micro-enterprises are defined as businesses with annual gross sales or revenues equal to or below the maximum threshold of 150 Tax Units (UIT). Similarly, small businesses are categorized as those with annual sales not exceeding the maximum amount of 1700UIT. Additionally, small traders, entrepreneurs, and individuals not mandated to maintain accounting records fall under this category, such as those enrolled in the Unique Simplified Regime (RUS) like Remigen Unico Simplified (RUS) (Flores, 2020; Sunat, 2024).

The introduction of this new regime has sparked discontent among members of this group due to the need for a comprehensive action plan to integrate them into the new framework. This lack of integration tends to mitigate the impact of these changes at the national level, resulting in a higher rate of indebtedness and tax arrears among taxpayers due to a lack of understanding of the regulations. Hence, it falls upon the tax authorities to disseminate information and promote accessible sources of knowledge to the entire micro-enterprise sector. This aims to foster a tax culture that facilitates compliance with tax obligations and legal incentives on schedule (Flores, 2020).

However, the MYPE Tax Scheme targets Micro and Small Enterprises, both natural and legal persons, generating income categorized under the Third Category, with net income not surpassing 1700 UIT annually. This tax system offers several advantages, notably taxation corresponding to the earnings garnered. During the COVID-19 pandemic, taxed income was
subjected to a 10% income tax rate for earnings up to 15 UIT and a 29.5% income tax rate for earnings exceeding 15 UIT (Sunat, 2020; Flores, 2020).

Over two years after the onset of the COVID-19 pandemic, the taxation situation of MYPES remains concerning, given their status as one of the most vulnerable sectors during the health crisis (Barreix & Roca, 2021). Peru experienced a significant impact on its economy, as many business owners and entrepreneurs had to adapt to new working conditions. Consequently, tax evasion in micro-enterprises poses a hindrance for the State, as taxes constitute a significant portion of a country's budgetary income. The identified causes of this problem include a deficient tax culture, changes in government policies, an opaque tax system, tax rate hikes, high levels of informality within the commercial sector, and health-related factors stemming from COVID-19 (Yactayo, 2016; Flores, 2020).

The department of Tacna, in Peru, faces significant challenges regarding tax culture and tax evasion, especially in the post-COVID-19 context. According to Rodriguez (2020), tax evasion is a persistent problem in Peru that affects tax collection and, consequently, the government's ability to finance essential public services. In Tacna, the situation is exacerbated due to the economic precariousness exacerbated by the pandemic.

Hence, micro and small businesses (MYPES) within the commercial sector of the Tacna department in southern Peru, constituting a significant portion of the microenterprise sector, exhibit a limited willingness to adhere to current tax regulations. This reluctance leads to a process of evasion due to a need for more information during economic transactions. The act of tax payment to the State elicits varied motivations among taxpayers, necessitating a microenterprise-focused study to address the backbone of a country's economy. Thus, timely actions to control tax evasion and promote compliance are imperative. Additionally, more quantitative studies are needed to measure tax culture and its impact on tax evasion in underdeveloped countries.

Consequently, this research poses the question: To what extent does tax culture influence tax evasion in Tacna, southern Peru microenterprises? In light of this, the general objective is to analyze tax culture and its ramifications on tax evasion among micro-entrepreneurs in the post-COVID-19 period. Specific objectives include determining the root causes of poor tax culture and tax evasion in micro-enterprises in Tacna, as well as establishing strategies to bolster control and prevention of tax evasion within the commercial sector. These efforts aim to raise awareness among micro-entrepreneurs regarding tax compliance by regulatory provisions.
In fact, by directly investigating microentrepreneurs' tax performance, we can discover the causes of non-compliance with tax payments. Based on all the arguments presented, this study will promote avoiding the impact of reducing the State's tax revenues. In addition, it provides an objective view of why micro-enterprises of Tacna in southern Peru do not comply with their tax obligations.

To address this issue, it is essential to understand tax culture and the factors influencing tax evasion in Tacna. According to García (2018), tax culture refers to taxpayers' attitudes, perceptions, and behaviors toward tax payments. In the case of Tacna, these attitudes may be shaped by the perception of tax justice and the effectiveness of the tax system. (Flores, 2020).

2 MATERIALS AND METHODS

The research employed a quantitative approach at a descriptive level, with a nonexperimental design of cross-sectional cut, without manipulating variables. Instead, it observed phenomena that occurred naturally for further analysis, carried out in the population object of the study of microentrepreneurs in the commercial sector of the commercial zone of Tacna, allowing the collection of data from the specific sample of microentrepreneurs.

The study population comprised the formal taxpayers of the commercial sector's microentrepreneurs affiliated with the Tacna commercial area trade associations. A probabilistic sample was used, and the survey was applied to 167 microenterprise owners using the structured questionnaire instrument with dichotomous closed questions. The questions were closed with Likert scale items designed to collect observable data regarding study variables. Quantitative data from the National Superintendence of Tax Administration (SUNAT) portal and the Tacna Chamber of Commerce were also analyzed. Data collection took place post-pandemic 2022. Subsequently, the data collected were processed using SPSS Statistics v.26 for tabulation, analysis and presentation of results.

3 RESULTS AND DISCUSSION

The analysis and interpretation of the survey data allowed for a concentration on initiatives to curb tax evasion practices, specifically focusing on scrutinizing the root causes of tax evasion within the commercial micro-enterprise sector.

The reasons behind tax evasion within the micro-enterprise sector are multifaceted. In examining the variable of tax culture as depicted in Table 1, particularly regarding taxation's
role as a revenue generator for the state, it becomes evident that a segment of micro-entrepreneurs lacks an understanding of how taxes contribute to societal welfare. Merely 5% of micro-entrepreneurs perceive taxes as a means to generate income for the state, aimed at supporting its social initiatives, whereas 15% assert that taxes never fulfill this purpose. A substantial portion of taxpayers need more awareness regarding taxation and its intended utilization. Concerning the state's responsibility in promoting tax education, there is a notable consensus among micro-entrepreneurs, with 68% agreeing that tax education should always be a duty of the state.

In comparison, 24% believe it should be almost always so a positive inclination towards educating micro-entrepreneurs on tax-related matters. However, there needs to be a greater understanding of tax rights and obligations, which adversely impact tax compliance. A significant majority (62%) of respondents claim they seldom know about tax rights and obligations, with only 16% indicating a comprehensive understanding. This deficiency in tax literacy is reflective of the prevailing poor tax culture.

Our findings also highlight the direct link between tax culture and tax compliance behavior. The data shows that 68% of surveyed micro-enterprises consistently meet their tax obligations on time, while 22% admit to occasional delays. This underscores how a deficient tax culture significantly influences tax compliance behavior, thereby affecting the timely fulfillment of tax obligations (Figure 1).
Regarding the variable of tax evasion, it is noteworthy that 58% of micro-entrepreneurs affirmed providing sales receipts, either in the form of an invoice or a sales note. Conversely, 31% stated they abstain from providing receipts, citing the absence of client requests as the primary reason, while 11% admitted to only issuing receipts upon specific client demands. Hence, a notable variance exists in the issuance of sales receipts, attributable to the influence of the tax culture dimension. Furthermore, 56% of respondents reported issuing invoices to clients for their sales transactions, whereas 44% stated issuing sales receipts as mandated by their current tax regime. Regarding the receipt of sales documentation from suppliers, 65% of participants acknowledged receiving sales receipts for purchases, while 35% confirmed not receiving any commercial documentation. Figure 2 illustrates that a substantial proportion (68%) of respondents infrequently engage in technical training sessions about tax regulations, such as issuing sales vouchers. Additionally, 15% indicated sporadic participation in technical training in this domain, while 17% claimed to have received comprehensive training on tax regulations and payment voucher legislation.
Figure 2

Technical training for microentrepreneurs

Regarding understanding regulations concerning sales receipts, withholding, and related documents crucial for effective tax management, a significant majority (63%) of respondents admitted to being unfamiliar with the legal requirements for tax preparation, specifically regarding sales receipts, withholding, and supplementary documents. Conversely, 37% claimed to possess knowledge of the prevailing tax regulations. Therefore, the meticulous control of sales transactions emerges as a valuable tool for managing business income and expenditures. Consequently, 53% of respondents asserted that they manage their operations through an accounting system. In comparison, 31% rely on experiential knowledge gained from operational activities, and 16% admitted to lacking formal sales control mechanisms but possess awareness of their income and expenses. This divergence in knowledge of tax regulations among respondents is pronounced, with 34% indicating familiarity with the topic, whereas a considerable majority (66%) acknowledge their lack of acquaintance with government-issued regulations.

Moreover, 68% of respondents acknowledged sporadically receiving training on tax-related matters. In comparison, 21% stated that they only receive training upon request, and 12% reported receiving guidance on tax matters from public and private institutions. On a separate note, Figure 3 illustrates that 62% of respondents claimed compliance with their tax obligations within their businesses, encompassing the declaration of income tax, withholding tax, general sales tax or value-added tax (IVA), and selective consumption tax. Conversely,
16% of respondents disclosed only declaring general sales tax or IVA, 14% declared income tax alongside general sales tax or IVA, and 8% indicated payment of income tax, withholdings, and general sales tax or IVA. Similarly, another 108% reported paying income tax, withholdings, and general tax on veins or value-added tax (IVA).

**Figure 3**

*Tax obligations to be fulfilled*

![Graph showing tax obligations](image)

*Note: Own elaboration with survey information in SPSS*

In addition, it is apparent that 58% of micro-entrepreneurs consistently face sanctions from the Tax Administration (SUNAT), while 33% reported occasional sanctions, and 9% claimed to have never been sanctioned by the tax administration. Regarding the significance of values, principles, and ethics in fulfilling tax obligations, 67% of respondents emphasized the imperative need for adherence to these principles to avoid sanctions from the governing body in tax matters. Conversely, 33% believed that values and ethics hold little importance, contending that adherence to commercial activities aligned with legal parameters would mitigate tax payment issues.

Furthermore, Figure 4 illustrates that 72% of micro-entrepreneurs lack awareness of tax evasion, while 28% acknowledge the issue's existence but do not prioritize it in their commercial endeavors.
Figure 4

Knowledge of Tax Evasion

Note: Own elaboration with survey information in SPSS

Post-COVID-19 Tax Planning for the Microenterprise Sector. In pursuit of this study's second objective, the survey data, a crucial resource, was meticulously analyzed and interpreted. This analysis was focused on formulating strategies to enhance control measures and curb tax evasion among taxpayers in the commercial sector, a task of utmost importance in the current economic climate.

The study brings to light a concerning lack of tax awareness among microentrepreneurs in Tacna, indicating a low level of knowledge about tax obligations (Rodríguez, 2020). However, it is crucial to note that tax education can be a powerful tool, positively impacting timely compliance with tax obligations (García, 2018).

How are PYMES in Peru, and what are the needs or opportunities identified by entrepreneurs in developing Peruvian Pymes? The country's chambers of commerce are at most 5 percent of their affiliates. In Peru, 99.8 percent of the companies in our country are entrepreneurs. Peru is not an industrial country, with only 10 percent of the companies corresponding to the manufacturing or industrial sector. A significant percentage are companies in the trade sector (47%) and the services sector (38%). While this is not unfavorable, it suggests that Peru is not industrialized (IPE, 2021).

SUNAT's control over only 70% of taxpayers (Bonilla, 2018) is a significant finding from its historical work on tax revenues in Peru. This underscores the importance of considering the Laffer curve (Bejarano, 2008) in our analysis, which demonstrates the favorable evolution of tax revenues for Peru.
While micro-enterprises make up an average of 97% of businesses in Peru (Góngora, 2019), there exists a relationship between tax legitimacy and compliance. A significant portion lacks tax awareness (82.2%), but with tax education (90.8%), there is a moderate increase in tax compliance (51.7%). Additionally, it was noted that citizens often fail to request receipts or invoices for goods and services despite the necessity for tax resources via collection. Tax revenue, defined by (Pacori, 2016), refers to the process of collecting taxes within a jurisdiction. It is understood that taxation should expand proportionally with PBI growth.

With the aim of improving the scarce tax culture of microentrepreneurs in the commercial area of the city of Tacna, even after the pandemic COVID-19, proposed strategies for the fiscal control of microentrepreneurs is detailed below.

3.1 TAX STRATEGY FOR TAX CONTROL OF MICRO-ENTREPRENEURS

a).- Insertion of accounting professionals to help microentrepreneurs, expanding information on tax regulations. Procedure, through agreements with the Tacna College of Public Accountants, the National Superintendence of Tax Administration, and the Tacna Commercial Zone Merchants' Associations. Procedure. Implement institutional cooperation agreements, training microentrepreneurs in accounting, taxation, financial and external problems, and business management;

b).- Provide free tax guidance to people not required to keep accounts and micro-enterprises. Through cooperation agreements with the College of Chartered Accountants and Accountants. The procedure, through a cooperation agreement to implement an orientation center for the microentrepreneur ship sector, with the participation of students from the last cycles of the accounting career of higher education, who provide care, support, and guidance to micro-entrepreneurs under the supervision of professional accountants. Both students and accounting professionals receive continuous training on various tax rules through the National Superintendence of Tax Administration (SUNAT) and the College of Public Accountants to ensure the quality of the information provided. In this sense, the microentrepreneurs grouped in associations of traders of the commercial zone of Tacna and the society will benefit directly from the free advice in accounting and taxation, essential for the efficient and timely development of economic activity and the timely fulfillment of tax obligations;

c).- Tax control for microentrepreneurs, with a multidisciplinary team of accounting, taxation, and business management professionals. Procedure: Implement a
multidisciplinary team with accounting, administration, and economics professionals in the Tributary Administration (SUNAT) to have specialized personnel to carry out the audit and tax control in the microenterprise sector of Trade Associations of the Tacna economic zone;

d).- Include the subject of tax legislation in the curricula of secondary and higher education institutions. In secondary and higher education institutions. Procedure. Include tax legislation and accounting in the curriculum of secondary and higher education institutions for tax awareness;

e).- Estimating the tax evasion gap of taxpayers in the microenterprise sector. by evaluating the technical criteria of income, costs, and expenses of the economic movement. The procedure, based on technical criteria, creates methods, techniques, and procedures to assess gaps in tax evasion, focusing on income, cost, and expenditure items, which show significant differences.

4 CONCLUSIONS

The impacts of the tax culture on the tax evasion of microentrepreneurs after COVID-19 show that some taxpayers hide their income by not providing sales slips or issuing invoices for all transactions. The respondents pointed out several problems contributing to tax evasion, such as a lack of knowledge of tax rules, the absence of training programs for microentrepreneurs, and a lack of interest in participating in tax administration (SUNAT) talks. These ethical, moral, and fiscal aspects are considered the main drivers for establishing a tax culture among taxpayers.

On the other hand, essential strategies are suggested to control and prevent tax evasion, such as implementing tax and accounting information centers to increase the tax knowledge of micro-entrepreneurs with the collaboration of accounting professionals. In addition, to mitigate tax evasion, it is suggested that the tax administration (SUNAT) carry out training programs for micro-enterprises in tax matters.

REFERENCES


