

Perception analysis of tax culture in Colombia during the post-pandemic period¹

Análisis de la percepción de la cultura tributaria en Colombia durante el periodo pospandemia

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Resumen

Este estudio analiza la percepción de la cultura tributaria en Colombia en el periodo pospandemia, con el objetivo de identificar factores que inciden en el cumplimiento fiscal. Desde un enfoque cualitativo y constructivista, se aplicó teoría fundamentada y razonamiento inductivo. La recolección de datos se realizó mediante entrevistas en profundidad a profesionales del área contable. Los hallazgos destacan que el cumplimiento de las obligaciones fiscales (55%) y la educación y concienciación ciudadana (20%) son los principales aportes a una cultura tributaria sólida. Además, las sanciones pueden influir positiva o negativamente, según su severidad. El estudio concluye que una combinación de sanciones proporcionales, educación fiscal y un sistema tributario simplificado es clave para fomentar una cultura de cumplimiento sostenible. Se recomienda que investigaciones futuras exploren el equilibrio entre medidas punitivas y educativas, atendiendo a contextos regionales y características demográficas.

Palabras Clave: cultura tributaria, impuestos, pandemia, cumplimiento fiscal.

Abstract

This study analyzes the perception of tax culture in Colombia during the post-pandemic period, aiming to identify factors that influence tax compliance. Using a qualitative and constructivist approach, the research applied grounded theory and inductive reasoning. Data were collected through in-depth interviews with accounting professionals. The findings highlight that fulfilling tax obligations (55%) and tax education and awareness (20%) are the main contributors to a strong tax culture. Additionally, sanctions can either encourage or discourage compliance, depending on their severity. The study concludes that a balanced combination of proportional sanctions, fiscal education, and a simplified tax system is key to promoting a sustainable culture of compliance. Future research should explore the balance between punitive and educational measures, considering regional contexts and demographic characteristics.

Keywords: tax culture, taxation, pandemic, tax compliance.

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INTRODUCTION

The history of taxes and levies dates to the Middle Ages. Authors like Moreno-Hernández et al. (2021) describe their origins as initiatives embraced by rulers, giving them the state-driven nature they hold today. At that time, taxes were determined according to the social status of the taxpayer. Consequently, taxes are classified into taxes, fees, and contributions. According to authors like Vega and Hernández (2020), taxes are defined as “a tool for macroeconomic stabilization, income and wealth redistribution, used by the State, with public spending, taxes, and public debt as its main components, and materialized through the State’s budget” (p. 2).

Direct taxes place the tax burden directly on an economic subordinate, while indirect taxes are applied to certain operations or transactions rather than directly on a taxpayer. Contributions, on the other hand, are mandatory payments made to a public entity in exchange for services. Social contributions include parafiscal contributions, which are collected to support entities that provide social security services and promote education for workers. Corporate contributions involve payments to institutions like the chamber of commerce, superintendencies, and comptroller’s offices for specific services. Finally, fees are a form of tax with a low degree of obligation, as taxpayers can choose whether to participate or use the service provided by the State.

Tax culture is an unknown concept in Colombia, where constant tax reforms generate fiscal uncertainty, and a marked tendency towards corruption in the use of public resources makes citizens focus more on finding ways to evade or avoid taxes. This article provides a theoretical, normative and documentary review of writings by various authors on tax culture and how its absence contributes to tax evasion and avoidance, and how the State addresses this problem through programs such as “tax culture” to increase tax collection without resorting to punitive measures against taxpayers, responsible parties or withholding agents.

Authors such as Villasmil and Fandiño (2018) link tax culture to education, noting that tax evasion

levels are high in Latin America and emphasizing the importance of instilling a sense of responsibility for contributing to society and paying taxes from an early age. This approach aims to prevent future evasion behaviors and reduce the overall incidence of tax evasion in the country. Their study focuses on the Venezuelan tax system and aligns with Jarach’s (2004) perspective, which argues that for citizens to pay taxes willingly, awareness must be cultivated. This awareness, according to Jarach, depends on factors such as a moderate tax burden, an equitable tax system, sociocultural values grounded in ethics, and a positive relationship between tax administration and taxpayers.

Tax Penalty Regime

In Colombia, several types of penalties are defined by tax regulations, depending on the offense. Some relate to the content of tax returns, while others are connected to obligations that supplement the primary payment requirement, such as submitting information, maintaining accounting records, and issuing invoices. The most severe penalties in the National Tax Statute include the Penalty for Inaccuracy (Article 647 E.T.) and the Penalty for Failing to Provide Information (Article 651 E.T.). The former penalizes actions involving inaccurate or incorrect values on tax returns, such as omitting income, including non-existent costs or expenses, or manipulating figures to reduce the amount payable or increase the refund due. Violators are subject to a penalty equal to 100% of the difference between the amount due or refundable, as determined in an administrative act issued by the DIAN (National Directorate of Taxes and Customs). Moreover, specific cases carry even higher penalties, reaching up to 200% of the additional tax for omitting assets or including non-existent liabilities, or 160% in cases of tax abuse according to Article 869 of the Tax Statute (Article 648 E.T.).

All countries have some form of penalties for tax evaders. In Panama, for instance, a country historically viewed as a tax haven, the General Directorate of Revenue (DGI), responsible for effective tax collection, is authorized to impose a range of penalties. These



include penalties for failing to declare income, maintaining accounting records, or keeping them updated, as well as for public officials and other offenses. The fines range from One Hundred Balboas (B/.100.00) to Ten Thousand Balboas (B/.10,000.00), approximately four hundred five thousand pesos (COP \$405,000.00) to forty million five hundred sixty-two thousand pesos (COP \$40,562,000.00) in Colombian pesos. These amounts are low compared to Colombia's penalties, which range from COP \$424,000.00 to COP \$318,090,000.00 (as of 2023) for failing to submit information, according to Article 65 of the E.T.

METHODS

The constructivist paradigm and its corresponding qualitative approach form the methodological thread of the research. In this context, grounded theory was the technique used to distill the theoretical-practical discussion within the framework of the document's findings. Inductive reasoning based on specific data serves as the foundation for the methodology, combining findings, theoretical contributions, and collected information as essential inputs for this exercise.

According to Strauss and Corbin (1990), the role of the researcher and their immersion in the process is crucial,

particularly through their interaction with participants. The professional backgrounds of the participants show a concentration in Public Accounting, representing 68.1% of the sample with fifteen individuals, out of 30 participants. This prevalence aligns with the study's focus on professionals linked to the accounting field, consistent with the research objectives. Additionally, other professions, including business administration, mechanical engineering, economics, and specialized roles in taxation, each accounted for 4.5% of the sample. This professional diversity provides a broad perspective on how different fields influence tax culture and the dynamics of tax sanctions; whom, through in-depth interviews conducted in focus groups, expressed their perspectives and questions regarding the research. The recordings were then transcribed and analyzed through open coding, involving constant concept comparison and attention to the interviewee's context.

FINDINGS AND DISCUSSION

Among the principal findings, participants were asked about what their understanding of tax culture is, therefore, table 1 shows the different information compiled regarding this questioning.

Table 1. Tax culture understanding.

Category	Associate comments	Number of associate answers
Conscience and responsibility	"It is the awareness that individuals have about paying their taxes, a responsibility to contribute to their country" "Every citizen has a duty to support the nation's development, demonstrating a commitment to comply with tax laws and an attitude of respect for tax regulation." "This willingness to contribute to the common good reflects an understanding of the importance of taxes for the country." "It also represents civic education in tax matters."	8
Compliance with Obligations	"It means fulfilling our duties as citizens" "paying taxes on time" "adhering to laws" "submitting tax returns accurately" "refraining from tax evasion or avoidance" "it is about doing things the right way."	6



Category	Associate comments	Number of associate answers
System Knowledge	"It entails knowing tax laws" "understanding how the tax system works" "being aware of one's rights and obligations as a taxpayer" "staying informed about taxes."	4
Habits and Values	"It represents a habit that we, as citizens, should cultivate" "it is part of a country's culture" "It's a fundamental value for the development of society."	3
Benefits for society	"It is the way to fund public services" "enabling the State to function" "laying the foundation for the country's development."	1

Source: Own elaboration.

According to the above-mentioned, 36% of those surveyed associate tax culture with awareness and responsibility for paying taxes. The comments highlight the importance of complying with tax obligations as part of citizen commitment. Twenty-seven percent relate tax culture to compliance with obligations, expressing the need to pay taxes on time and in accordance with the law.

On the other hand, 18% mentioned the knowledge of the tax system, referring to the understanding

of the regulations and rights as taxpayers. Some 14% focus on habits and values, highlighting the culture of complying with tax obligations as part of the principles of a society. Finally, 5% associate tax culture with the benefits for society, mentioning its role in financing public services and the country's development. This analysis reflects that the perception of tax culture among respondents divided between awareness and responsibility, compliance with obligations, and to a lesser extent, knowledge of the system and social benefits.

Table 2. Tax culture optimization.

Category	Associate comments	Number of associate answers
Education and Awareness	"Teach people to pay their taxes," "Raise awareness about the importance of taxes," "Educate from an early age," "Create a tax culture," "Provide more information on the tax system," "Campaigns to promote tax payment," "Encourage tax responsibility," "Promote tax ethics," "Help people understand what taxes are used for."	8
Control and Sanctions	"Greater control by the DIAN," "Harsher penalties," "Stricter audits," "Combat corruption," "Exemplary punishment for evaders," "Increased oversight," "Monitor companies," "No impunity," "Ensure laws are followed."	7
System Simplification	"Simplify procedures," "Make the system easier to understand," "Reduce bureaucracy," "Fewer taxes," "A simpler tax system," "Facilitate tax payments," "Eliminate unnecessary procedures," "Make it more user-friendly for taxpayers."	5



Category	Associate comments	Number of associate answers
Improvement of public management	"Better use of resources," "Less corruption," "More transparency in government," "Invest in what the country truly needs."	2

Source: Own elaboration.

The table shows that education and awareness (36%) is the most frequently mentioned category by respondents, indicating that tax education is key to fostering a culture of compliance. Control and sanctions (32%) are also relevant aspects, with mentions of increased oversight by DIAN and stricter penalties. Simplifying the tax system (23%) is another suggested strategy, with comments on the need to reduce bureaucracy and make tax payments easier.

Finally, improving public management (9%) is mentioned less frequently, with references to better resource use and reducing corruption. In summary, respondents' perceptions of actions the State can take to reduce tax evasion and avoidance and encourage a healthy tax culture focus on tax education, control and sanctions, and simplifying the tax system; as far as the role for citizens and businessman and their contributions to the system, table XXXX shows significant findings.

Table 3. Citizens and businessperson contributions.

Category	Associate comments	Number of associate answers
Obligations compliance	"Fulfilling obligations within the assigned time frames," "Meeting all duties," "Complying with assigned tax obligations," "I contribute by fulfilling the duty of filing the taxes for which I am responsible," "Paying my taxes on time in full and correct amounts," "Making an effort to meet obligations," "Timely payment of taxes and contributions," "Being responsible with tax obligations," "Paying the taxes that correspond to me," "Timely filing of taxes, managing payments," "Raising awareness and adhering to the rules."	11
Education and Awareness	"Working on communication with those who know very little about taxes," "Raising awareness about Colombian taxes, as many people start evading and avoiding taxes due to lack of knowledge," "By explaining complex concepts in a simple way, I can help raise awareness about the importance of paying taxes and how these fund public services," "My contribution as a citizen is to demonstrate through my actions the practice of complete and timely tax compliance."	4
Advisory and Support	"I have the opportunity to advise companies and always encourage them to meet their obligations in accordance with the law," "I am part of a team that brings DIAN's services to the municipalities of the Atlántico Department through institutional service fairs."	2
Other	"Tax calculation according to my actual tax situation," "Colombian tax worker in the field," "No comments."	3

Source: Own elaboration.



According to the respondents, the main contribution to tax culture is compliance with tax obligations (55%), as evidenced by comments such as "fulfilling obligations within the assigned time frames" and "paying my taxes on time in full and correct amounts." Education and awareness also stand out, with 20% emphasizing the importance of informing and raising awareness about taxes and their benefits. Advisory and support for companies and citizens in meeting their tax obligations was mentioned in 10% of responses. Lastly, 15% fell into the "other" category, as they did not fit the previous classifications. These results indicate that respondents view their most significant contribution as the responsible fulfillment of their tax obligations, while also recognizing the importance of education and advisory services in strengthening tax culture in Colombia.

The following is a distribution of replies regarding how the Tax Administration's sanctions have affected tax culture: 37% of respondents see penalties as a tool that forces taxpayers to meet their responsibilities and think that they help fulfill tax commitments. Nonetheless, 27% believe that penalties lower tax rates, pointing out that they may make people feel rejected or demotivated to comply with tax laws.

An additional 18% have a mixed opinion, meaning that while sanctions may be useful in certain situations, they may also backfire if they are imposed too harshly or inadequately. However, according to 9% of participants, sanctions by themselves are not enough to create a strong tax culture; instead, they should be used in conjunction with other strategies including education and awareness-building regarding the significance of fulfilling tax duties. Lastly, 9% of respondents were unable to express a firm opinion. According to this analysis, even though many people believe that fines help ensure compliance, their efficacy is seriously questioned if they are not used in conjunction with other initiatives to foster a more knowledgeable and engaged tax culture.

Given the pandemic, the study's findings provide insight into respondents' perceptions on Colombian tax culture. Prior research by Andrade Donoso and

Cevallos Caza (2020), who look at similar concerns in Ecuador, and Almond and Verba (1970), who emphasize civic responsibility in promoting a culture of compliance, is in line with the emphasis on tax compliance, education, and system simplification. Most respondents (55%) who cited compliance as a significant factor agreed with Torgler's (2004) results regarding the significance of trust and economic responsibility in taxpayer behavior. Additionally, 20% of participants favored increased knowledge and readily available information, which aligns with the core element of education advocated by Armas and de Eizaga (2009).

CONCLUSIONS

The study highlights key factors that have influenced Colombia's tax culture, particularly the roles of compliance, education, and tax system simplification. Respondents identified compliance as a critical element, indicating that fulfilling tax duties is necessary to establish a robust tax culture. However, it was also evident that merely following rules without adequate understanding or awareness might not be sufficient to foster a long-lasting, voluntary culture. This study supports the idea that more tax education is necessary to promote public understanding of the benefits taxes provide to society and ensure that compliance stems from both enforcement and intentional civic engagement.

Future studies are encouraged to investigate a more comprehensive model that uses both qualitative and quantitative methods to assess perceptions and real-world compliance behaviors. Examining how punishments impact long-term compliance can help determine if punitive measures alone are effective or if they need to be paired with teaching programs. Additionally, considering Colombia's geographical and cultural features may draw attention to differences in tax morale between various groups, which can direct targeted strategies for promoting tax culture and improving public engagement with the tax system.



CONFLICT OF INTERESTS

Authors declare no conflict of interests.

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