

The tax culture as a determining factor in compliance with the personal income tax of the city of Portoviejo 2021

A cultura tributária como fator determinante no cumprimento do imposto de renda da cidade de Portoviejo 2021

La cultura tributaria como factor determinante en el cumplimiento del impuesto a la renta de las personas naturales de la ciudad de Portoviejo 2021

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ABSTRACT

The objective of the research was to identify the tax culture as a determining factor in compliance with the personal income tax of the city of Portoviejo 2021. It was methodologically oriented under a quantitative approach, the design was non-experimental, transectional. The study population in this investigation was made up of managers of the commercial premises of Alajuela street in the Portoviejo canton, which constituted a total of 20 people. For the collection of information, a questionnaire-type survey was prepared, with Likert Scale-type response options. For the statistical treatment of these results, descriptive statistics and quantitative analysis were used, determining the frequencies and percentages. It was found that 50% of the interviewees know most of the times the taxes that they are obliged to comply with as a merchant; 65% of those interviewed rarely or never know the taxes that must be paid to the municipality; In addition, 90% know the destination of the tax and non-tax revenues collected. 80% consider that paying their taxes helps improve the quality of life. 95% of those interviewed consider that it is common to see that people do not pay taxes. 100% consider that tax education can generate a tax culture. Tax training for taxpayers in general is still scarce in certain sectors of the economy. It is concluded that the deficient tax culture of the merchants of the Portoviejo province is due to the lack of knowledge about obligations they must comply with the tax administration.

Keywords: taxes, tax culture, merchants, Ecuador.

RESUMO

O objetivo da pesquisa foi identificar a cultura tributária como fator determinante no cumprimento do imposto de renda pessoal da cidade de Portoviejo 2021. Foi metodologicamente orientada sob uma abordagem quantitativa, o design foi não experimental, transeccional. A população de estudo nesta investigação foi composta por gerentes dos estabelecimentos comerciais da rua Alajuela no cantão de Portoviejo, que constituíram um total de 20 pessoas. Para a coleta de informações, foi elaborada uma pesquisa do tipo questionário, com opções de resposta do tipo Escala Likert. Para o tratamento estatístico desses resultados, utilizou-se estatística descritiva e análise quantitativa, determinando-se as frequências e porcentagens. Verificou-se que 50% dos entrevistados conhecem na maioria das vezes os impostos que são obrigados a cumprir como comerciante; 65% dos entrevistados raramente ou nunca conhecem os impostos que devem ser pagos ao município; Além disso, 90% conhecem o destino das receitas tributárias e não tributárias arrecadadas. 80% consideram que pagar os seus impostos ajuda a melhorar a qualidade de vida e 95% dos inquiridos consideram que é comum ver que as pessoas não pagam impostos. 100% consideram que a educação tributária pode gerar uma cultura tributária. A formação tributária para os contribuintes em geral ainda é escassa em determinados setores da economia. Conclui-se que a deficiente cultura tributária dos comerciantes da província de Portoviejo se deve ao desconhecimento das obrigações que devem cumprir perante a administração tributária.

Palabras clave: impuestos, cultura fiscal, comerciantes, Ecuador.

RESUMEN

El objetivo de la investigación fue identificar la cultura tributaria como factor determinante en el cumplimiento del impuesto a la renta de las personas naturales de la ciudad de Portoviejo 2021. Se orientó metodológicamente bajo un enfoque cuantitativo, el diseño fue no experimental, transeccional. La población de estudio en esta investigación estuvo conformada por gerentes de los locales comerciales de la calle Alajuela del cantón Portoviejo lo cual constituyó un total de 20 personas. Para la recolección de la información se elaboró una encuesta tipo cuestionario, con opciones de respuesta tipos Escala de Likert. Para el tratamiento estadístico de estos resultados, se empleó la estadística descriptiva y el análisis cuantitativo, determinando las frecuencias y porcentajes. Se encontró que el 50% de los entrevistados conoce la mayoría de las veces los tributos que están obligados a cumplir como comerciante; 65% de los entrevistados pocas veces o nunca conoce los tributos que debe pagar a la municipalidad; además El 90% conoce el destino de los ingresos tributarios y no tributarios recaudados. El 80% considera que pagar sus tributos ayuda a mejorar la calidad de vida El 95% de los entrevistados considera que es común ver que las personas no paguen impuestos. el 100% considera que la educación tributaria puede generar una cultura tributaria. La formación tributaria en los contribuyentes en general todavía es escasa en ciertos sectores de la economía. Se concluye que la deficiente cultura tributaria de los comerciantes de la provincia Portoviejo, se debe a la falta de conocimiento sobre obligaciones deben cumplir con la administración tributaria.

Palavras-chave: tributos, cultura tributaria, comerciantes, Ecuador.

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Tax training in taxpayers in general is still scarce in certain sectors of the economy in Ecuador, the article contributes to study this socioeconomic phenomenon.

INTRODUCTION

The resources that the State needs to comply with its constitutional obligation, the management of its revenues and expenditures, to ensure the common good and provide the population with basic services come essentially from the taxes paid by taxpayers (Taxes). For this purpose, the State may appeal to coercion through the pressure exerted by the laws and their mandatory compliance, or to the reason given by a Tax Culture with solid foundations.

In this sense, a large part of the State's income is constituted by the tax base, which may be collected by the national, regional or local government. The governmental structure must resort to what is known as economic and financial management activity, always taking care of the proper use of the same, for which the State has a whole set of regulations (Donoso & Caza, 2020). (Donoso & Caza, 2020).

From the above it is understood that taxes allow the economic and social development of a country, as they constitute an instrument of great importance in tax revenues, and they also influence the levels of income allocation among the population, either by the taxes designated according to the different strata or by social spending, the latter depending on the amount collected.

The tax system requires that all taxpayers become aware of tax obligations, complete and annually declare their income tax and thus avoid fines and interest generated by non-compliance established in the deadlines to declare and pay (Alvarez, 2018, p. 297).

Tax culture then is not only a fiscal obligation, but a citizen's duty to achieve the development of the country, through a responsible attitude motivated by belief and values, accepting the duty to contribute to the State to fulfill its budgetary purpose (Bokser, 2017);

The problems in Latin America, since the eighties, carried out a process of modernization of the tax systems, many of them led by the national government, among other things, with the central purpose of improving tax collection at all levels of government, this process is still unfinished and has not achieved the expected results. In fact, it is in Latin America where the lowest tax collection rates can be observed, among the main factors are that wealth is concentrated in small groups and the great mass of the population is below living standards (OECD, 2021).

Numerous research studies have served as a precedent to learn how tax culture is a determining factor in tax compliance. In this sense, we have (Coronel, Lozada, & Oblitas, 2021). whose research results determined that when there is a high degree of tax culture, 34% comply with their tax obligations and 9% do not comply; on the other hand, when there is a medium level of tax culture, 66% comply with their tax obligations but 77% do not comply; and finally, when the tax culture is low, there is no tax compliance. However, it seems illogical when there is a high level of tax culture and there are 9% who do not comply, but as interpreted above, there are other intervening factors such as the economic and political factors. Also, in the high socioeconomic level only 36% comply while 30% of the total do not comply with taxes, in the medium socioeconomic level 40% comply with their duty while 49% do not comply with taxes, finally in the low socioeconomic level 23% comply and 21% do not comply with the declaration and payment of the property tax. Compared to other studies, the economic factor is not always the determining factor in tax compliance, but rather the tax culture of the taxpayer.

Along the same lines, (Urrutia & Yanca, 2022) found that Ecuador obtains most of its fiscal income from tax collection, above income from oil exports, which is the basis for fiscal sustainability, hence the tax culture should be encouraged to contribute to the country's development, since there is still a significant proportion of collection for interest on late payment and tax fines, which exceeds the collection by the Simplified Tax System (RISE), which paradoxically make up more than half of the total number of companies in the country.

Consequently, a research developed by Donoso and Caza (2020) states that only in the last few years, tax culture has begun to emerge in Ecuador, since previously tax evasion was visible in a gigantic way, due to the past experiences of citizens, where public funds were poorly invested and squandered, also the weakness and permissiveness of the control system was another of the causes that gave rise to tax evasion.

The aforementioned has entered into a process of transformation, due to the reforms established in the Tax Code, as well as in the technological field, improving the operation of the Government platforms involved in the process of tax obligations, such as the Internal Revenue Service (SRI) and the National Customs Service of Ecuador (SENAE).

In the canton of Portoviejo, a study indicates that 99% of the citizens surveyed have felt demotivated to comply with their tax obligations, while 1% have complied with them without any problem, the demotivation comes from the communicative deficiency that the municipality has with the citizens, by not informing where the money is invested, on the other hand, they must demonstrate that the resources are being used effectively, in order to improve the quality of life of the inhabitants of the canton (Ruiz & Ubillus, 2021).

A study developed by Leiva and Marín (2019) indicates that in Latin America it is essential to raise a tax culture, where citizens can understand that taxes are collected by the State but belong to the population, being delivered or returned to the population through public works, whether these are goods or services, for example, are educational institutions at different levels, roads, hospitals, among others. However, in order to develop and promote a tax culture, it is necessary to educate about it in a reliable manner, where the acquired knowledge is applied.

On the other hand, (Quispe, Arellano, & Negrete, 2020) conducted a research whose research objective was to identify the most important factors of tax culture in taxpayers to explain that it is a causal factor for tax evasion. The hypothetical-deductive method is used, explanatory level. The survey was applied to a sample of 307 taxpayers. The results show that there are three types of tax culture, one that responds to a mandatory rule, one that responds to a voluntary act and one that responds to the achievement of a benefit. The most important factors are: the obligatory ones (such as considering it a crime not to pay taxes); and those of benefit (because it affects the company's income). It is concluded that tax culture has a significant impact on tax evasion.

In the aforementioned research, it became evident that the main problem of not developing a tax culture has its origin in the distrust of the citizens when paying their taxes, as they do not know where these revenues are directed and where they are invested, being visible the lack of tax education.

Therefore, based on the above, the research has been considered to develop the research to natural persons in the city of Portoviejo, whose research objective is focused on analyzing the tax culture as a determining factor in the compliance with income tax of natural persons in the city.

Conceptual aspects

An important pattern for the development of individuals in a society is culture, an issue that has not been given the necessary relevance over time. This situation is generally due to the social environment of coexistence, generating the adoption of a different culture to that existing in our community, causing the neglect and disregard of the rules, and in turn, the values, beliefs and attitudes.

Taxation in Ecuador has existed since colonial times, and was established as a general contribution to the use or exploitation of crown resources, as well as on commercial transactions.

From that time to the present, tax collection has been based on a legal tax system as the main tool for the management, administration and fiscal control of taxes. This tax system has evolved according to the national economic reality with successes and failures in the creation and application of codes, laws and regulations that together seek an effective administration of tax obligations in the country (Narváez et al., 2019, p. 42).

For this reason, the Tax Administration seeks the necessary mechanisms to establish a tax culture in society, providing all possible tools to lay a solid foundation to facilitate knowledge of tax matters and reinforce those values in each individual.

For Baidal (2017): Informal economies have had a dynamic of being incorporated as actors of the popular and solidarity economy and therefore to formality, this leads to the fact that they can in one way or another have "tax culture" obliged, because they must obtain a RISE, despite this, these entities begin to leave aside this proposal to pay taxes. (p. 120)

In Ecuador, taxpayers of productive sectors dedicated to commerce do not have knowledge about tax culture. Today, some traders are not aware of the tax obligations that are attributed at the time of starting their economic activities in a business.

Tax culture is related to compliance with laws, regulations and the mandatory collection of money, since it is one of the main sources of state income, one of the most important activities of the country. With the payment of taxes, social investments are made: public works for the benefit of citizens (health, education), just to mention some of the social benefits. Therefore, businesses should not be exempt from complying and contributing to the state through taxes (Villacreses, 2022, p. 14).

For its part, the Internal Revenue Service (SRI) through strategies has managed to formidably promote tax culture in Ecuadorian citizens, however, there are certain citizens who due to ignorance or the fact of not submitting to tax laws tend to evade taxes, therefore it was established as a goal to emphasize the Importance of Tax Culture for the development of the country (Capote et al., 2020).

It should be noted that at present, there is still a large number of people engaged in economic activities who are unaware of their tax obligations, how to pay their taxes correctly, and even in what forms to pay them, since they are not aware of the current legislation such as the Internal Tax Regime Law and its implementing regulations, as well as the Regulation of Sales Vouchers and Complementary Documents.

Tax culture and its importance

Compliance with the tax activity is significant for the development of a country, in economic terms, therefore, engaging in such practice in a responsible and honest manner adheres citizens to the tax regulations, complying with their tax returns and payments. In this sense, it supports the social structure by avoiding tax evasion and avoidance, thus building a habit.

From this perspective Baidal (2017) states that "tax culture is an effort to communicate the importance of taxes for the growth and economic and moral development of a society, given that, there are multiple social benefits achieved through taxation". Likewise, it is considered an act of permanent compliance with tax obligations based on reason, trust and affirmation of the values of personal morality, respect for the law, civic responsibility and social solidarity.

Yugcha (2020) defines tax culture as:

The attitude that Ecuadorian citizens have regarding the payment of taxes, which are obligations they have with the State as protected by law and that such value is paid according to the contributive capacity of each citizen. (p. 4)

Tax culture is a concept that reveals the voluntary compliance of tax obligations of citizens to the value of tax collection incurred. In Ecuador, the payment of taxes is the main source of financing of the General Budget of the State, for this reason it is of vital importance to comply with the payment of their tax obligations as it is a positive way for the country and its development, since with these payments are financed social works (health, education, among others).

It is essential for the Ecuadorian state to have and manage a system of tax culture and a good compliance with the laws in a correct way, being fundamental and of great importance since in this way it benefits and promotes the growth and evolution of a country improving the quality of life of its citizens. (Villacreses, 2022, p.19).

In Ecuador, national taxes administered by the Tax Administration are regulated by the legal system, through a set of rules imposed by the government, through the Internal Revenue Service (SRI), in order to achieve the collection goal proposed by the Tax Administration.

Income Tax

Income tax, as its name indicates, is a tax levied on income, which explains the difference between income, costs and expenses, according to a certain percentage of the taxpayer's profits in a specific economic period, in fact, it does not appear if the participant is not making a profit, and due to its equitable and progressive nature, it is the most widely used tax worldwide (Campos et al. 2021).

On the contrary, for the micro-enterprise regime, it does not comply with the tax principles of generality, progressiveness, efficiency, simplicity, equity and transparency, as provided in Article 300 of the Constitution of the Republic of Ecuador.

On the other hand, Baidal et al. (2017), makes known that the income tax is related and cancelled with respect to the global income pointed out by natural persons, firm processes and national or foreign corporations, in addition, it is calculated on the taxable base, that is, disconformity between the income forced and distinguished during a fiscal year, except for the assumptions authorized by the law and regulation.

The objective of the research is to identify the tax culture as a determining factor in the income tax compliance of individuals in the city of Portoviejo 2021.

METHODOLOGY

The research design carried out, will be non-experimental, transectional which according to. (Hernández, Fernández, & Baptista, 2014) referred to the absolute possibility of the researcher to know the reality by means of a specific method. Therefore, no variable will be manipulated and the data will be collected at a single moment. Likewise, in accordance with the stated objective, it was methodologically oriented under a quantitative approach, which according to (Palella & Martins, 2012) consists of "using reliable, measurable and verifiable methods and techniques, characteristic of statistics, where the theory that serves as a terminal basis is operationalized through standardized procedures" (p. 57).

The population is the set of an individual, whether finite or infinite, that has common and observable characteristics, in order for the researcher to gather information about the research. The study population in this research consisted of managers of the commercial premises of Alajuela street in the Portoviejo canton, which constituted a total of 20 people.

To determine the sample for this study, the respective formula was used, so that it would be representative according to the established population. In this sense, Rositas (2014) states that "the sample should neither be too small in such a way

that it detracts from the significance of the results (...), nor too large that it jeopardizes the viability of the project" (p.237). Now, taking into consideration that the population is accessible, the entire population was taken as the sample.

Data collection techniques and instruments

For the collection of information, a survey was prepared and applied to the sample obtained; the instrument consisted of nine items, based on an ordinal measurement scale (never, rarely, some times, some times, most times and always; Likert scale).

The techniques used were the preparation and organization of the information to facilitate its analysis, the coding and storage of the data using Excel and the SPSS statistical program, and for the analysis of the information, charts, tables and graphs were used. For the statistical treatment of these results, quantitative analysis was used, determining frequencies and percentages by indicators. At the same time, descriptive analysis was used in percentage form, taking as a reference the statistically significant data according to the proposed objectives, which were then presented in tables and graphs, and finally proceeded to perform the analysis.

Once the respective instruments and their corresponding statistical procedures had been applied, the information was processed from the perspective of descriptive statistics. For the analysis referred to the variables object of interpretation of the present research, an approach of the analysis from the dimensions and items grouped around their dimensions was considered pertinent. This allowed the interpretation from an overall viewpoint. The tax culture was analyzed, in this sense, the items were grouped by indicators of the instrument applied.

RESULTS

Taxes paid by taxpayers are those benefits in money, goods or services determined by law, and the State receives them as income based on the economic and contributive capacity of the people, in which they serve to finance all public services, among others.

When observing the results product of the data collection instrument, it could be observed that 50% of the interviewees know most of the time the taxes they are obliged to comply with as merchants, followed by 15% who state that they always know these taxes; however, this percentage leaves out 35% of the businesses located in this locality that sometimes, few or never know these tax responsibilities, as pointed out by (Tóala, Cañarte, & Tóala, 2018) who describes that to avoid tax evasion, which may be associated with ignorance or low tax culture, the Internal Revenue Service (SRI), created the Ecuadorian Simplified Tax Regime (RISE) in order to regularize the incorporation of informal businesses to the tax base. This tax will replace the payment of Income Tax and VAT.

It is important to consider the results found where 65% of the interviewees rarely or never know the taxes they must pay to the municipality; these results agree with what was found by. (Arriaga, Reyes, Olives, & Solórzano, 2018) who determined that at the time of starting a business, certain merchants are not aware of the tax obligations that are attributed at the time of starting their economic activities.

90% are aware of the destination of tax and non-tax revenues collected. 80% consider that paying their taxes helps to improve the quality of life 95% of those interviewed consider that it is common to see people not paying taxes. This percentage was much higher and differs from the one found in the research conducted by (Albi, Paredes, & Rodriguez, 2015).according to which, the merchants with the highest percentage, a total of 18% of them, expressed not being aware of the importance of taxes for the benefit of the country.

In relation to their attitudes regarding their tax responsibilities, 55%, most of the time and always believe that they are responsible for the payment of their taxes, and 100% use the tax payment schedule to comply with their obligations. However, 31% considered that they sometimes or never carry out their tax payments responsibly as taxpayers. From this same line, (Albi, Paredes, & Rodriguez, 2015)in correspondence with this research has detailed that 22%, reported to be organized in their tax acts; i.e. they have a payment schedule to meet this obligation.

Finally, 100% consider that tax education can generate a tax culture. This coincides with what was pointed out by (Coronel, Lozada, & Oblitas, 2021). who based on a statistical analysis confirmed the correlation between the variables tax culture and tax payment, so they have indicated that mechanisms should be found to help improve the knowledge of individuals and legal entities regarding taxes and duties, which will protect companies from possible legal problems with the tax authorities.

Table 1: Frequency distribution on Tax Culture among managers of commercial establishments on Alajuela Street in the Portoviejo canton

N O.	Questions	Tax Culture									
		Always		Most of the time		Sometimes		Few times		Never	
		f	%	f	%	f	%	f	%	f	%
1	Do you know the taxes you are obliged to pay as a trader?	3	15	10	50	4	20	2	10	1	5
2	Do you know the taxes you must pay to the municipality?	2	10	5	25	8	40	3	15	2	10
3	Do you know the destination of tax and non-tax revenues collected by the municipality?	1	5	1	5	4	20	13	65	1	5
4	Do you know your tax rights and obligations as a taxpayer?	2	10	2	10	4	20	12	60	0	0
5	Is it common for you to see people not paying taxes?	16	80	3	15	1	5	0	0	0	0
6	Do you consider that paying your taxes helps to improve the quality of life?	2	10	2	10	13	65	2	10	1	5
7	Do you consider that the taxpayer is responsible for the payment of his taxes?	1	5	10	50	2	10	4	20	3	15
8	Do you use the tax payment schedule to comply with your tax obligations?	17	85	3	15	0	0	0	0	0	0
9	Do you consider that civic tax education can generate a tax culture?	18	90	2	10	0	0	0	0	0	0

Note: Source: Authors (2023). Data obtained through the data collection instrument.

CONCLUDING REMARKS

Taxes are one of the most important instruments of fiscal revenues that serve to promote economic and social development, especially because they can influence the levels of income allocation among the population, either through a certain level of taxation among the different strata or through social spending, which depends to a large extent on the level of collection achieved.

In order to strengthen the Tax Culture (understood as the set of values, beliefs and attitudes shared by a society with respect to taxation and the laws that govern it, which leads to permanent compliance with tax duties), it is necessary for the population to obtain knowledge on the subject and understand the importance of their tax responsibilities.

This research argues that the deficient tax culture of merchants in the province of Portoviejo is due to the lack of knowledge about the obligations they must fulfill with the tax administration. The planning and execution of programs to modify and improve the tax culture are commitments of state institutions: control agencies, municipalities, educational institutions and others, and strategic alliances should be made between them

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Task	% of contribution of each author	
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A. theoretical and conceptual foundations and problematization:	50%	50%
B. data research and statistical analysis:	50%	50%
C. elaboration of figures and tables:	50%	50%
D. drafting, reviewing and writing of the text:	50%	50%
E. selection of bibliographical references	50%	50%
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