

Attitudes of Taxpayers towards the Reasons of and the Opinions on Tax Amnesty: Evidence from Kosovo¹

Zeki DOĞAN (<https://orcid.org/0000-0003-3328-7565>), Department of Business Administration, Niğde Ömer Halisdemir University, Turkey; e-mail: zdogan@ohu.edu.tr

Enis ABDURRAHMANİ (<https://orcid.org/0000-0002-6960-0210>), Faculty of Management, Business and Economics, University for Business and Technology (UBT), Kosovo; e-mail: enis.abdurrahmani@ubt-uni.net

Mükelleflerin, Vergi Aflarının Nedenleri ve Vergi Afları ile İlgili Görüşlere Katılma Düzeyleri: Kosova Örneği²

Abstract

This research presents the reasons for tax amnesty, and the positive and negative opinions towards tax amnesty from the perspective of taxpayers based on a comprehensive survey conducted with participants in the Republic of Kosovo. Significant differences among survey results are evaluated by gender, age, education, and duration as taxpayer. Hypotheses are tested with the Independent-Sample t-test, One Way ANOVA, and Tukey Post Hock LSD tests. According to results from hypothesis testing, the main reasons for tax amnesty includes (i) reducing the workload of tax administration and judiciary, (ii) short-term public revenue growth, (iii) a new beginning for taxpayers who have shown discrepancies in tax compliance, and (iv) the use of tax amnesty as a tool for the programs political programs.

Keywords : Tax Amnesty, Reasons for Tax Amnesty, Opinions of Taxpayers Regarding Tax Amnesty.

JEL Classification Codes : H52, H83, I23.

Öz

Bu çalışmada, Kosova Cumhuriyeti'ndeki uygulanan vergi aflarının nedenleri ve vergi aflarına karşı mükelleflerin olumlu ve olumsuz görüşlerini tespitine yönelik yapılan araştırma sonuçlarına yer verilmiştir. Bununla birlikte, araştırma verileri ile ankete katılan mükelleflerin, vergi aflarının nedenleri ve vergi afları ile ilgili oluşturulan olumlu ve olumsuz görüşlere katılma düzeyleri arasında; cinsiyetlerine, yaşlarına, eğitim durumlarına ve mükellefiyet sürelerine göre bir farklılığın olup olmadığı tespit edilmeye çalışılmıştır. Araştırma ile ilgili oluşturulan hipotezlerin testinde ise Bağımsız-Örnekleme T-testi, Tek Yönlü Anova ve Tukey Post Hock LSD testleri kullanılmıştır. Çalışma, vergi aflarının temel nedenlerini tanımlamaktadır. Hipotez sonuçları, vergi affının temel nedenlerini ve gerekçelerini ortaya çıkarır; bunlar vergi idaresi ve yargı iş yükünün azaltılması, kısa vadeli kamu geliri artışı, vergiye uyum konusunda tutarsızlıklar gösteren ve sosyal ve politik programların uygulanmasında bir araç olarak affı kullanan vergi mükellefleri için yeni bir başlangıçtır.

Anahtar Sözcükler : Vergi Affı, Vergi Aflarının Nedenleri, Vergi Afları ile İlgili Görüşler.

¹ This study is derived from dissertation titled "The Effects of Tax Amnesty on Taxpayers: The Evidence from Kosovo", presented at the Institute of Social Sciences of Niğde Ömer Halisdemir University.

² Bu çalışma, Niğde Ömer Halisdemir Üniversitesi Sosyal Bilimler Enstitüsü'nde sunulan "Vergi Aflarının Mükellefler Üzerindeki Etkileri: Kosova Örneği" başlıklı doktora tez çalışmasından üretilmiştir.

1. Introduction

Tax amnesties are practicing's that governments often use in their countries. Some countries have generated large amounts of revenue through amnesties. Tax amnesty as a conventional means for the collection of state revenues is fiscal programs that offer individuals and businesses the opportunity to pay accumulated taxes of previous periods, legalize their assets, and stimulate repatriation of capital abroad.

In the economic literature, there are many narrow and broader definitions of the term, tax amnesty. Tax amnesties usually are special provisions that provide taxpayers with a one-time opportunity to pay their previously unpaid tax obligations without punishment and/or judicial prosecution (Aspa, 2017). According to Villalba & Miguel (2017) tax amnesty is a temporary opportunity provided by the government to individuals or companies in order to pay taxes that have not been paid in previous periods.

A similar definition considers tax amnesty as a full or partial abandonment of the state from sanctions imposed on tax offenders (Yurdadoğ & Karadağ, 2017). According to Alm et al. (2009), tax amnesties are controversial tools to raise public revenues, which attract attention due to their direct impact on tax collection in the short term.

In the last decades, the Republic of Kosovo has implemented fiscal reforms in many areas, but the priority in these reforms was the reduction of the tax burden in order to increase the effectiveness of tax administration and promote economic growth in the country. Before the financial reforms, the Kosovo government has announced a tax amnesty in 2015. This persistent effort in the country lasted two years until 2017. While there are many reasons for its implementation, tax amnesty in the Republic of Kosovo has been implemented as a government program, which has annested all the past penalties of tax evaders in case of voluntary payment of unpaid taxes.

This study determines the effects of tax amnesty on taxpayers in the Republic of Kosovo. The study is based on survey research on taxpayers and analyses conducted in SPSS have examined the attitudes and behaviors of each type of taxpayers regarding the main reasons for calling the tax amnesty in the country, and their positive and negative opinions about tax amnesty. This research is very important as it focused on Kosovo, where the level of competition is low in all sectors and the entry into the sectors is difficult and risky.

2. Literature Review

The review of the literature is primarily based on foreign research, due to the lack of studies in this field on Kosovo. Therefore, the purpose of this study is to fill this gap in Kosovo literature and provide an academic contribution to future studies in the country. When tax amnesty practices are reviewed, it is seen that there are various reasons that affect the call for tax amnesty. According to Baer and Borgne (2008: 6), there are three reasons for tax amnesty provided by governments: (1) to raise revenues rapidly and quickly; (2) to increase tax compliance; and (3) to promote the repatriation of capital flight.

In the financial literature, the reasons for calling a tax amnesty range from social, economic, financial, technical, and administrative to psychological ones (Doğan & Besen, 2008). Many authors agree that one of the technical and administrative reasons for tax amnesty is the need for tax and judicial administration reforms.

Studies of Uchitelle (1989); Gerger (2012); Mouloud (2014) and Martin & Camarda (2017), argue that one of the reasons for calling amnesty is that, tax amnesty may be effective for capital return and capital repatriation and investors who invest their money in the informal economy may be tempted to reinvest in the formal economy.

Studies conducted by Borgne (2006); Martin & Camarda (2017) and Buckwalter et al. (2013) stated that one of the most important reasons for calling tax amnesty is that tax amnesties are seen as a source of increasing public revenue since tax amnesties are often applied when the government debt is likely to grow. Governments use amnesty as an incentive for citizens to return large amounts of money into the country.

Alternative studies of Alm et al. (1990); Torgler (2003); Rechberger et al. (2010), argues that one of the important reasons for calling a tax amnesty is related to its positive effects on tax compliance. Well-designed amnesty may promote tax compliance. Besides, the researchers noted that tax amnesties generate more revenues than the average of regularly collected revenues.

Various studies found that tax amnesties should not be applied more than once. Studies conducted so far show that the revenues collected from tax amnesty practices were not satisfactory. Other studies support the view that tax amnesties should be practiced in countries with a high level of corruption, informal economy, tax avoidance, and lack of voluntary income declaration.

Views expressed by many researchers have proven that tax amnesties have multidimensional benefits. Empirical studies by Fisher et al. (1989); Alm et al. (1990); Andreoni (1991); Alm et al. (2009); Villalba & Miguel (2017); Martin & Camarda (2017); Zuhawati (2017); Agustina et al. (2018) support the positive effects of tax amnesties. Most of these researchers consider tax amnesties not only as an alternative to increasing state taxes but also as a form of income for the state. According to them, the proper practice of tax amnesty programs can be helpful in many ways. In the short term, amnesty programs can generate additional revenues and can be an effective tool to improve tax compliance. Also, tax amnesty can accelerate the collection of tax revenues with lower costs and increase the number of new taxpayers in the tax base.

The study of Sayidah & Assagaf (2019) analyzed the views on tax amnesty from various parties, state officials, tax officials, taxpayers, and tax consultants. The study found that tax amnesty could increase budget revenues. For honest taxpayers, tax amnesty was an opportunity for the government to forgive past tax errors in order to build the right infrastructure for the development of the economy.

Another study conducted by Okoye (2019) examined the impact of the tax amnesty program on tax compliance and found that tax compliance increased when taxpayers were aware that there would be an unannounced ad hoc tax audit. This study recommended the Nigerian government to build and strengthen institutions, which provided responsibility and perception of good governance for taxpayers, which would also encourage voluntary compliance with taxes.

An interesting study by Sudarma and Darmayasa (2017) showed that tax compliance did not automatically increase following the tax amnesty. The reason for this was related to the fact that taxpayers preferred to avoid tax control. Therefore, the tax amnesty was not considered useful for building trust in the tax authority. Moreover, the study emphasized the fundamental role of moral and ethical values based on spiritual values and religion to improve taxpayer honesty.

A study conducted by Tota (2018) aimed to assess the link between fraudulent financial statements incurred by tax evaders and amnesties granted in Albania. The study revealed that the lack of amnesty restrictions in Albania did not intensify the fight against evasion. Unfortunately, it seemed that the main beneficiaries of amnesties were tax evaders.

The study of Sari & Nuswantara (2017) examined the effects of perceived benefits of tax amnesty and tax amnesty on taxpayer compliance. The results of this study showed that the benefits of tax amnesty were perceived to affect tax compliance that the quality of service cannot moderate the relationship between the two. The results of the study showed the effect of Tax Amnesty Benefit Perception on the taxpayer's compliance.

A study conducted by Alm, Vazquez, and Wallace (2009) investigated the numerous tax amnesties adopted in Russia during the main transition period of the 1990s and analyzed the impact of these amnesties on tax collection. They found that these amnesties had little short-term or long-term impact on income. According to them, the Russian amnesties, like most other amnesties, did have significant positive or negative effects on income.

An alternative study conducted in Indonesia by Sa'adah (2018) reveals that tax amnesty policies can increase state revenues in the long run. An amnesty policy that provides a low tariff facility for rewarding payments for repatriating taxpayers and investment can increase investment. According to the author, tax amnesty policies that are capable of increasing state revenues and investments are tax amnesty programs based on favorable tax policies for investors.

Waluyo & Sumanjaya (2019) investigated the implementation of the tax amnesty in Indonesia in 2016, in order to address tax revenue deficiencies and increase tax compliance by referring to the theory of optimal taxation. The results showed that the fund from tax redemption and repatriation of assets did not reach the target set, although economically contributed positively to income tax and improving economic conditions. However, voluntary offshore and offshore detection has been successfully overcome and has supported the expansion of the tax base to increase tax compliance. But the tax amnesty program was not enough to successfully attract repatriates from abroad. The factors that caused it were

some assets in the form of fixed assets, while other factors were applicable regulations in the place where the asset is placed.

Moreover, many other studies are against tax amnesty. Empirical and theoretical studies conducted by Kellner (2005); Çetin (2007); Luitel & Sobel (2007); Bayer et al. (2014); Kargi & Yüksel (2010); Mikesell & Ross (2012); Demir & Eker (2017), argue for the negative effects of tax amnesty. Most of those who oppose the tax amnesty think that the amnesty generates small amounts of short-term income and weakens the incentives for tax compliance in the long term. Tax amnesty practices harm honest taxpayers, destroy competition among taxpayers, harm the principles of justice, and reduce tax compliance. Tax amnesty practices run counter to the principles of fairness and equity.

Based on the perspective derived from the literature review, we may draw a comparative parallel with our research. It is evident that this research covers a gap in the reasons for tax amnesty, which pushes governments to declare tax amnesty. The importance of the study is highlighted in defining and emphasizing the main reasons that force the government to tax amnesty practice.

3. A Research About Tax Amnesties in Republic of Kosovo

The main purpose of this research is to determine the positive and negative effects of tax amnesties to taxpayers in the Republic of Kosovo. Another aim of the research is to determine the differences between taxpayers' opinions on the existing ideas about tax amnesty. Other aims of this research can be listed as follows;

- Determining the demographic characteristics of respondents,
- Determining the reasons for calling tax amnesty in the State of Republic of Kosovo,
- Determining the positive and negative opinions of respondents about tax amnesty.

This research was conducted on 2010 personal income, corporate and presumptive taxpayers in the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj. The theoretical questionnaire was prepared to determine the reasons for calling tax amnesty and to determine the negative and positive opinions of taxpayers on tax amnesty. Due to the time and financial limitations the study was limited only to taxpayers registered in the tax office in the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj.

3.1. Data and Methodology

This research had a descriptive research model for tax amnesty. The hypotheses included the followings;

H1. There is a significant difference between the participant taxpayers in terms of gender and their attitudes towards the state's reasons to apply tax amnesty.

H2. There is a significant difference between the participant taxpayers in terms of age and their attitudes towards the state's reasons to apply tax amnesty.

H3. There is a significant difference between the participant taxpayers in terms of level of education and their attitudes about the state's reasons to apply tax amnesty.

H4. There is a significant difference between the participant taxpayers in terms of duration as taxpayers and their attitudes about the state's reasons for applying tax amnesty.

H5. There is a significant difference between participating taxpayers by their gender about tax amnesty opinions.

H6. There is a significant difference between participating taxpayers by their age about tax amnesty opinions.

H7. There is a significant difference between participating taxpayers by their level of education about tax amnesty opinions.

H8. There is a significant difference between participating taxpayers by their duration as taxpayers about tax amnesty opinions.

In this research, the main part of respondents included taxpayers from the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj. The number of samples required in this study was determined by the model originally used by Moser and Kalton (1979), and later by Dogan and Besen (2008), which was based on the following formula:

$$n = \frac{x \cdot (1-x)}{[S.E(p)]^2}$$

In this formula³;

n = Necessary number of samples calculated before limited core correction

X = The variability in the population

[S.E(p)] = Standard error

During the application of the model, the standard error was tolerated up to 0.05, and the confidence interval up to 95%. Based on the formula presented above, it was assumed that the change in the population would be 50% and the number of samples required in this study should be at least 2010. To determine the sample size, personal income taxpayers, corporate taxpayers, and presumptive taxpayers in the regions of Pristina, Mitrovica, Prizren, Peja, and Ferizaj were considered separately. From the general sample, personal income taxpayers comprise 564 samples or 28%. The corporate income taxpayer comprised 322 samples or 16% and taxpayers who apply presumptive tax comprise 1,128 samples or 56%.

A survey method was used for data collection. Data were obtained by responding to questionnaires in writing by selected taxpayers as samples. Data collection was completed in a 12-month study.

The questionnaire used in the study consisted of five pages. The survey was prepared based on the survey used by Doğan and Besen (2008: 118). The questionnaire form was

³ Source: (Moser & Kalton 1979), (Doğan & Besen 2008).

evaluated by pre-test on 20 randomly selected taxpayers, where the necessary corrections were made in line with the ideas obtained from taxpayers.

The first part of the survey aimed to determine the demographic characteristics of the taxpayers, such as gender, age, and educational status. The second part of the survey aimed to determine data on the type of taxpayers, and their duration as taxpayers in the country. The third part of the survey aimed to determine the reasons for calling for tax amnesty in the country. The fourth part of the survey aimed to determine the taxpayers' opinions regarding tax amnesty.

Obtained data were analyzed by using SPSS 10.0 (Statistical Package for Social Sciences). Survey results obtained were first entered into the SPSS database and then results were transferred to Microsoft Excel tables and Word program.

During the analysis, frequency calculations were made for each question in the questionnaire. Cross-tables have investigated the differences between the type of taxpayers and the questions set out in the third and fourth part of the survey. However, in order to test the hypotheses, the T-test (Independent-Samples T-Test), T-test (One-Way Anova), and Tukey (Post-Hoc Tukey-Test) test were used. The results obtained became more meaningful when arranged in tabular form.

3.2. Findings

Answers to the questions on gender, age, educational status, type of taxpayers, and their duration as taxpayers were separately assessed below.

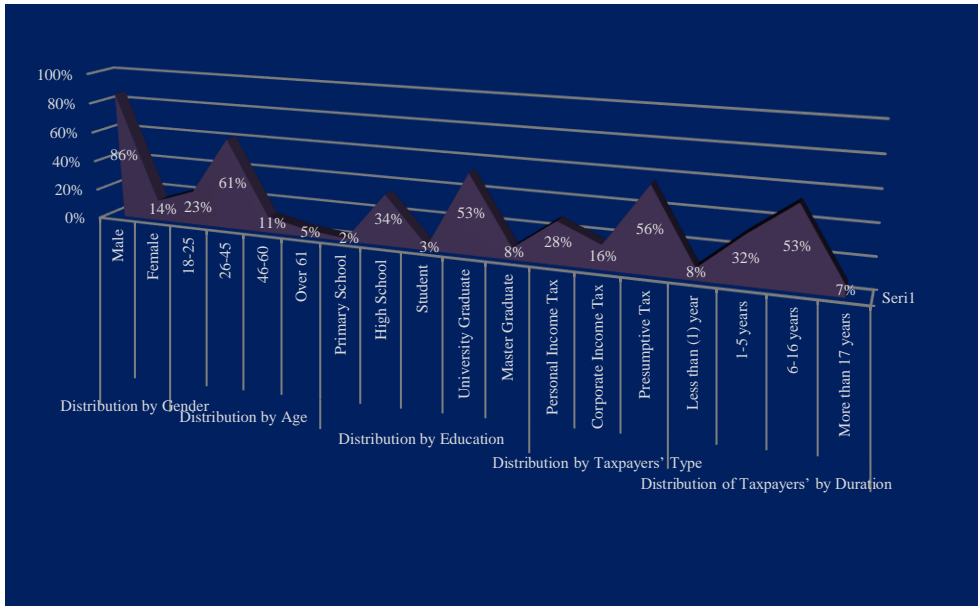
As seen in Figure 1, 86% of the participant taxpayers were male and the remaining 14% were female. 23% of taxpayers aged between 18-25 years, 61% aged between 26-45 years, 11% aged between 46-60 years, and 5 % were over 61 years of age. This result shows that the majority of the taxpayers in the survey were middle-aged taxpayers ranging from 26 to 45 years.

Figure 1 also shows that 2% of taxpayers had primary education, 34% had secondary school, 3% were students, 53% had a university degree and 8% had a master's degree. As can be seen from this data, there were no taxpayers with a Ph.D. degree. Results also show that 61% of the participants had higher education levels, such as bachelor's and master's degrees.

The structure of taxpayers consisted of three types; Personal Income Taxpayers constituted 28% of participants, Corporate Income Taxpayers constituted 16%, and Presumptive Income Taxpayers constituted 56% of taxpayers.

Taxpayers according to their duration can be divided into four categories; taxpayers with a duration of less than 1 year comprise 8% of participants, taxpayers with a duration of 1-5 years comprised 32%, taxpayers with a duration of 6-16 years comprised 53 % and taxpayers over 17 years comprised 7% of participants.

Figure: 1
Demographic Characteristics of Taxpayers



The table presented the opinions of taxpayers on the psychological, economic, political, social, financial, technical, and administrative reasons for tax amnesty.

In Table 1, the distribution of taxpayers' opinions regarding the reasons for tax amnesty application is shown in detail. Opinions of taxpayers regarding reasons for tax amnesty application, according to the average of their answers, can be summarized as follows:

"Tax amnesty application as the purpose of reduction of workload of tax administration and judiciary" (with an average of 4.28) "Too Relevant",

"Tax amnesty application, in order to raise state revenues in a short time" (with an average of 4.20) "Relevant",

"Tax amnesty application, in order to open a clean page for those who have shown discrepancies in tax compliance, in turn, that in the future to be honest taxpayers" (with an average of 4.20) "Relevant",

"Tax amnesty application, in order to provide a required resource for the implementation of political programs" (with an average of 4.14) "Relevant",

"Tax amnesty application, in order to increase tax compliance even without fines threat" (with an average of 4.14) "Relevant",

"Tax amnesty application as the purpose of establishing a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs" (with an average of 3.87) "Relevant",

"Tax amnesty application, in order to return hidden and undeclared capital to a legitimate economy in return for investment within the country" (with an average of 3.86) "Relevant",

"Tax amnesty application is seen as last resort, for the purpose in order to be an opportunity for unlisted taxpayers or tax evaders" (with an average of 3.84) "Relevant",

"Tax amnesty application in order to bring back into economy life those businesses that want to end up their activities due to the high-interest burden and debts they have" (with an average of 3.81) "Relevant",

"Tax amnesty application as purpose of clearing past accumulated files in order to leave a healthy financial management in the future" (with an average of 3.60) "Relevant",

"Tax amnesty application as the purpose of collection at least some of the claimed receivables" (with an average of 3.58) "Relevant",

"Tax amnesty application as the purpose of repatriation of hidden capital from abroad" (with an average of 3.56) "Relevant",

"Tax amnesty application as the purpose of liquidation of former administration's financial transactions" (with an average of 3.50) "Relevant",

"Tax amnesty application in order to improve timely payment of tax base" (with an average of 3.48) "Relevant",

"Tax amnesty application as the purpose of debt reduction and raise of tax compliance due to new economic reforms in the country" (with an average of 3.46) "Relevant",

"Tax amnesty application as the purpose for avoiding the negative effects of old laws" (with an average of 3.31) "Relevant",

"Tax amnesty application as the purpose of relieving society after the political crisis" (with an average of 2.87) "Neither Relevant nor Irrelevant",

"Tax amnesty application as the purpose of solving inequalities between regular taxpayers and non-supervised taxpayers" (with an average of 2.74) "Neither Relevant nor Irrelevant", have been accepted as a reason for tax amnesty.

Table: 1
Distribution of Taxpayers' Participation Level Regarding State Reasons for Tax Amnesty Application

Reasons for Tax Amnesty	Participation Degrees					Mean		Standard Deviation
	5	4	3	2	1	Statistics	Statistical Error	Statistics
The opportunity to return hidden and undeclared capital to a legitimate economy in return for investment within the country.	649	864	205	167	129	3.86	.026	1.146
To bring back into economy life those businesses that want to end up their activities due to the high-interest burden and debts they have	599	824	311	179	101	3.81	.025	1.107
To reduce debts and raise tax compliance due to new economic reforms in the country	499	698	300	265	252	3.46	.030	1.326

Political Reasons								
Relieve society after political crises	309	390	404	552	359	2.87	.030	1.334
To liquidate the former administration's financial transactions	420	788	301	380	125	3.50	.027	1.191
Avoiding the negative effects of old laws	499	615	205	402	293	3.31	.031	1.408
To provide a required resource for the implementation of political programs	794	911	156	106	47	4.14	.021	.934
Social Reasons								
To open a clean page for those who have shown discrepancies in tax compliance, in order that in the future to be honest taxpayers	834	933	107	93	47	4.20	.020	.907
Establishing a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs	739	698	244	238	95	3.87	.026	1.170
To solve inequalities between regular taxpayers and non-supervised taxpayers	255	298	480	621	360	2.74	.028	1.268
Financial Reasons								
In order to balance public incomes with public spending in the country, in a short time to rise state revenues	866	813	248	52	35	4.20	.020	.879
To be able to collect at least some of the claimed receivables	618	644	236	311	205	3.58	.030	1.334
To improve the timely payment of tax base	622	560	203	411	218	3.48	.031	1.388
Repatriation of hidden capital from abroad	582	617	309	362	144	3.56	.028	1.270
Technical and Administrative Reasons								
To reduce the workload of tax administration and judiciary	896	924	95	62	37	4.28	.019	.838
Clearing past accumulated files in order to leave healthy financial management in the future	593	654	285	337	145	3.60	.028	1.263
Psychological Reasons								
To increase tax compliance even without fines threat	825	864	158	109	58	4.14	.022	.972
With the idea of tax amnesty to be seen as a last resort, in order to be an opportunity for unlisted taxpayers or tax evaders	723	698	223	285	85	3.84	.026	1.179

(5 = Too Relevant, 4 = Relevant, 3 = Neither Relevant nor Irrelevant, 2 = Irrelevant, 1 = Too Irrelevant)

On the other hand, Table 2 presents the opinions of taxpayers on tax amnesty and their types in cross-tables. However, based on the demographic structure of participant taxpayers, such as gender, age, education, type, and duration as taxpayers, in order to find the differences between the taxpayers' participation level in relation to the reasons for tax amnesty announcement and to test the hypotheses, the results of the applied tests such as T-test (Independent-Samples T-Test), One Way Anova-Test and Tukey-Test are also provided.

This section, as shown in Table 2, presents the opinions of taxpayers on tax amnesty according to the taxpayer types.

Table: 2
Distribution of the Opinions of Taxpayers on Tax Amnesty According to the Type of Taxpayers

Reasons for Tax Amnesty	Type of Taxpayers	Participation Degrees					Mean	
		5	4	3	2	1	Ist.	Total Mean
The opportunity to return hidden and undeclared capital to a legitimate economy in return for investment within the country	Personal Income Tax	141 (25.00)	270 (47.9)	64 (11.3)	50 (8.9)	39 (6.9)	3.75	3.86
	Corporate Tax	231 (71.7)	53 (16.5)	16 (5.0)	12 (3.7)	10 (3.1)	4.50	
	Presumptive Tax	277 (24.6)	541 (48.0)	125 (11.1)	105 (9.3)	80 (7.1)	3.74	
To bring back into economy life those businesses that want to end up their activities due to the high interest burden and debts, they have	Personal Income Tax	153 (27.1)	235 (41.7)	94 (16.7)	53 (9.4)	29 (5.1)	3.76	3.81
	Corporate Tax	101 (31.4)	122 (37.9)	55 (17.1)	29 (9.0)	15 (4.7)	3.82	
	Presumptive Tax	345 (30.6)	467 (41.4)	162 (14.4)	97 (8.6)	57 (5.1)	3.84	
To reduce debts and raise tax compliance due to new economic reforms in the country	Personal Income Tax	125 (22.2)	188 (33.3)	86 (15.2)	86 (15.2)	79 (14.0)	3.34	3.46
	Corporate Tax	99 (30.7)	103 (32.0)	37 (11.5)	48 (14.9)	35 (10.9)	3.57	
	Presumptive Tax	275 (24.4)	407 (36.1)	177 (15.7)	131 (11.6)	138 (12.2)	3.49	

Political Reasons								
Relieve society after the political crisis	Personal Income Tax	93 (16.5)	100 (17.7)	118 (20.9)	71 (12.6)	182 (32.3)	2.74	2.87
	Corporate Tax	53 (16.5)	67 (20.8)	56 (17.4)	56 (17.4)	90 (28.0)	2.80	
	Presumptive Tax	163 (14.5)	223 (19.8)	230 (20.4)	425 (37.7)	87 (7.7)	2.96	
To liquidate the former administration's financial transactions	Personal Income Tax	115 (20.4)	221 (39.2)	86 (15.2)	110 (19.5)	32 (5.7)	3.49	3.50
	Corporate Tax	85 (26.4)	116 (36.0)	50 (15.5)	48 (14.9)	23 (7.1)	3.60	
	Presumptive Tax	220 (19.5)	451 (40.0)	165 (14.6)	222 (19.7)	70 (6.2)	3.47	
Avoiding the negative effects of old laws	Personal Income Tax	132 (23.4)	173 (30.7)	57 (10.1)	135 (23.9)	67 (11.9)	3.30	3.31
	Corporate Tax	85 (26.4)	91 (28.3)	36 (11.2)	60 (18.6)	50 (15.5)	3.31	
	Presumptive Tax	282 (25.0)	351 (31.1)	112 (9.9)	207 (18.4)	176 (15.6)	3.32	
To provide a required resource for the implementation of political programs	Personal Income Tax	224 (39.7)	256 (45.4)	41 (7.3)	32 (5.7)	11 (2.0)	4.15	4.14
	Corporate Tax	131 (40.7)	147 (45.7)	21 (6.5)	16 (5.0)	7 (2.2)	4.18	
	Presumptive Tax	439 (38.9)	508 (45.0)	94 (8.3)	58 (5.1)	29 (2.6)	4.13	
Social Reasons								
To open a clean page for those who have shown discrepancies in tax compliance, in order that in the future to be honest taxpayers	Personal Income Tax	176 (31.2)	314 (55.7)	27 (4.8)	35 (6.2)	12 (2.1)	4.08	4.20
	Corporate Tax	275 (85.4)	5 (1.6)	18 (5.6)	13 (4.0)	11 (3.4)	4.61	
	Presumptive Tax	383 (34.0)	614 (54.4)	62 (5.5)	45 (4.0)	24 (2.1)	4.14	
Establishing a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs	Personal Income Tax	194 (34.4)	204 (36.2)	70 (12.4)	71 (12.6)	25 (4.4)	3.84	3.87
	Corporate Tax	114 (35.4)	113 (35.1)	41 (12.7)	34 (10.6)	20 (6.2)	3.83	
	Presumptive Tax	431 (38.2)	381 (33.8)	133 (11.8)	133 (11.8)	50 (4.4)	3.90	
To solve inequalities between regular taxpayers and non-supervised taxpayers	Personal Income Tax	68 (12.1)	77 (13.7)	142 (25.2)	181 (32.1)	96 (17.0)	2.72	2.74
	Corporate Tax	55 (17.1)	45 (14.0)	70 (21.7)	98 (30.4)	54 (16.8)	2.84	
	Presumptive Tax	132 (11.7)	176 (15.6)	268 (23.8)	342 (30.3)	210 (18.6)	2.71	
Financial Reasons								
In order to balance public incomes with public spending in the country, in a short time to raise state revenues	Personal Income Tax	221 (39.2)	250 (44.3)	69 (12.2)	17 (3.0)	7 (1.2)	4.17	4.20
	Corporate Tax	248 (77.0)	21 (6.5)	44 (13.7)	5 (1.6)	4 (1.2)	4.57	
	Presumptive Tax	397 (35.2)	542 (48.0)	135 (12.0)	30 (2.7)	24 (2.1)	4.12	
To be able to collect at least some of the claimed receivables	Personal Income Tax	169 (30.0)	180 (31.9)	73 (12.9)	91 (16.1)	51 (9.0)	3.58	3.58
	Corporate Tax	99 (30.7)	102 (31.7)	31 (9.6)	50 (15.5)	40 (12.4)	3.53	
	Presumptive Tax	350 (31.0)	362 (32.1)	132 (11.7)	170 (15.1)	114 (10.1)	3.59	
To improve the timely payment of tax base	Personal Income Tax	171 (30.3)	147 (26.1)	51 (9.0)	134 (23.8)	61 (10.8)	3.41	3.48
	Corporate Tax	108 (33.5)	90 (28.0)	28 (8.7)	62 (19.3)	34 (10.6)	3.55	
	Presumptive Tax	343 (30.4)	323 (28.6)	124 (11.0)	215 (19.1)	123 (10.9)	3.49	
Repatriation of hidden capital from abroad	Personal Income Tax	155 (27.5)	186 (33.0)	84 (14.9)	95 (16.8)	44 (7.8)	3.55	3.56
	Corporate Tax	87 (27.0)	95 (29.5)	58 (18.0)	59 (18.3)	23 (7.1)	3.51	
	Presumptive Tax	340 (30.1)	336 (29.8)	167 (14.8)	208 (18.4)	77 (6.8)	3.58	

Technical and Administrative Reasons								
To reduce the workload of tax administration and judiciary	Personal Income Tax	226 (40.1)	291 (51.6)	20 (3.5)	15 (2.7)	12 (2.1)	4.25	4.28
	Corporate Tax	262 (81.4)	30 (9.3)	16 (5.0)	10 (3.1)	4 (1.2)	4.66	
	Presumptive Tax	408 (36.2)	603 (53.5)	59 (5.2)	37 (3.3)	21 (1.9)	4.19	
Clearing past accumulated files in order to leave healthy financial management in the future	Personal Income Tax	158 (28.0)	199 (35.3)	82 (14.8)	86 (15.2)	39 (6.9)	3.62	3.60
	Corporate Tax	97 (30.1)	92 (28.6)	52 (16.1)	51 (15.8)	30 (9.3)	3.54	
	Presumptive Tax	338 (30.0)	363 (32.2)	151 (13.4)	200 (17.7)	76 (6.7)	3.61	
Psychological Reasons								
To increase tax compliance even without fines threat	Personal Income Tax	66 (11.7)	399 (70.7)	56 (9.9)	27 (4.8)	16 (2.8)	3.84	4.14
	Corporate Tax	45 (14.0)	230 (71.4)	24 (7.5)	15 (4.7)	8 (2.5)	3.90	
	Presumptive Tax	714 (63.3)	235 (20.8)	78 (6.9)	67 (5.9)	34 (3.0)	4.35	
With the idea of tax amnesty to be seen as a last resort, in order to be an opportunity for unlisted taxpayers or tax evaders	Personal Income Tax	218 (38.7)	180 (31.9)	66 (11.7)	75 (13.3)	25 (4.4)	3.87	3.84
	Corporate Tax	117 (36.3)	115 (35.7)	37 (11.5)	41 (12.7)	12 (3.7)	3.88	
	Presumptive Tax	388 (34.4)	403 (35.7)	120 (10.6)	169 (15.0)	48 (4.3)	3.81	

(5 = Too Relevant, 4 = Relevant, 3 = Neither Relevant nor Irrelevant, 2 = Irrelevant, 1 = Too Irrelevant)

Table 2 shows the opinions of participants on the economic reasons for tax amnesty. "Tax amnesty in order to return hidden and undeclared capital to a legitimate economy in return for investment within the country" was accepted as a relevant reason by personal income taxpayers (with an average of 3.75), corporate taxpayers (with an average of 4.50) and presumptive taxpayers (with an average of 3.74). These findings show that the majority of the taxpayers, who are subject to personal income tax and presumptive tax, have accepted the call for amnesty as a relevant reason in order to return hidden and undeclared capital to a legitimate economy and majority of the corporate taxpayers have accepted this as a relevant reason too.

Among the economic reasons, "the call for tax amnesty in order to turn back into economy life those businesses that want to end up their activities due to the high-interest burden and debts they have" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.76), the corporate taxpayers (with an average of 3.82) and the presumptive taxpayers (with an average of 3.84). Based on these results, turning back into economic life for those businesses that ended up their activities due to the high-interest burden and debts, is considered as a relevant reason for tax amnesty by the majority of the taxpayers.

"The call for tax amnesty in order to reduce debts and raise tax compliance due to new economic reforms in the country" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.34), the corporate taxpayers (with an average of 3.57) and the presumptive taxpayers (with an average of 3.49). The analysis of these results shows that the call for tax amnesty in order to initiate a new economic reform to increase taxpayers' compliance is considered as a relevant reason by the majority of the taxpayers.

Among the call for tax amnesty for political reasons, "after the political crisis the call for tax amnesty in order to relieve society" was accepted as neither relevant nor irrelevant by the personal income taxpayers (with an average of 2.74), the corporate taxpayers (with an average of 2.80) and the presumptive taxpayers (with an average of 2.96). The analysis of these results shows that after the political crisis the call for tax amnesty in order to relieve society is considered as neither relevant nor irrelevant reason by the majority of the taxpayers.

"The call for tax amnesty in order to liquidate the former administration's financial transactions" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.49), the corporate taxpayers (with an average of 3.60), and the presumptive taxpayers (with an average of 3.47). Based on this finding, the call for tax amnesty in order to liquidate the former administration's financial transactions is considered as a relevant reason by the majority of the taxpayers.

Among the political reasons, "the call for tax amnesty in order to avoid the negative effects of old laws" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.30), the corporate taxpayers (with an average of 3.31) and the presumptive taxpayers (with an average of 3.32). Based on this finding, we may suggest that the call for tax amnesty in order to avoid the negative effects of old laws, is considered as a relevant reason by the majority of the taxpayers.

Among the political reasons, "the call for tax amnesty in order to provide required resources for the implementation of political programs" was accepted as a relevant reason by the personal income taxpayers (with an average of 4.15), the corporate taxpayers (with an average of 4.18) and the presumptive taxpayers (with an average of 4.13). Based on this finding, we may suggest that the call for tax amnesty in order to provide a required resource for the implementation of political programs, is considered as a relevant reason by the majority of the taxpayers.

Among the social reasons, "the call for tax amnesty in order to open a clean page for those who have shown discrepancies in tax compliance, for the purpose to turn them in honest taxpayers" was accepted as a relevant reason by personal income taxpayers (with an average of 4.08), corporate taxpayers (with an average of 4.61) and presumptive taxpayers (with an average of 4.14). Based on this finding, we may suggest that the call for tax amnesty in order to open a clean page for those who have shown discrepancies in tax compliance, for the purpose to turn them in honest taxpayers, is considered as a relevant reason by the majority of personal income taxpayers and presumptive taxpayers while the majority of corporate taxpayers considered as a relevant reason too.

Among the social reasons, "the call for tax amnesty in order to establish a fair tax system, respecting others, and respecting high social and personal norms such as religious beliefs" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.84), the corporate taxpayers (with an average of 3.83) and the presumptive taxpayers (with an average of 3.90). Based on this finding, we may suggest that the call for tax amnesty

in order to establish a fair tax system, respecting others and respecting high social and personal norms such as religious beliefs, is considered as a relevant reason by the majority of the taxpayers.

Among the social reasons, "the call for tax amnesty in order to solve inequalities between regular taxpayers and non-supervised taxpayers" was accepted as neither relevant nor irrelevant by the personal income taxpayers (with an average of 2.72), the corporate taxpayers (with an average of 2.84) and the presumptive taxpayers (with an average of 2.71). Based on this finding, we may suggest that the call for tax amnesty in order to solve inequalities between regular taxpayers and non-supervised taxpayers, is considered neither relevant nor irrelevant reason by the majority of the taxpayers.

Among the financial reasons for tax amnesty "the call for tax amnesty in order to balance public incomes with public spending in the country" was accepted as a relevant reason by the personal income taxpayers (with an average of 4.17) corporate taxpayers (with an average of 4.57) and the presumptive taxpayers (with an average of 4.12). Based on this finding, we may suggest that the call for tax amnesty in order to balance public incomes with public spending in the country, is considered as a relevant reason by the majority of personal income taxpayers and presumptive taxpayers while the majority of corporate taxpayers considered as a relevant reason too.

Among the financial reasons, "the call for tax amnesty in order to collect at least some of the claimed receivables" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.58), the corporate taxpayers (with an average of 3.53) and the presumptive taxpayers (with an average of 3.59). Based on this finding, we may suggest that the call for tax amnesty in order to collect at least some of the claimed receivables, is considered as a relevant reason by the majority of the taxpayers.

Among the financial reasons, "the call for tax amnesty in order to improve the timely payment of tax base" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.41), the corporate taxpayers (with an average of 3.55) and the presumptive taxpayers (with an average of 3.49). Based on this finding, we may suggest that the call for tax amnesty in order to improve the timely payment of the tax base, is considered as a relevant reason by the majority of the taxpayers.

Among the financial reasons, "the call for tax amnesty for repatriation of hidden capital from abroad" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.55), the corporate taxpayers (with an average of 3.51), and the presumptive taxpayers (with an average of 3.58). Based on this finding, we may suggest that the call for tax amnesty for repatriation of hidden capital from abroad, is considered as a relevant reason by the majority of the taxpayers.

Among the technical and administrative reasons of tax amnesty, the call for tax amnesty in order to reduce the workload of tax administration and judiciary" was accepted as a relevant reason by the personal income taxpayers (with an average of 4.25) corporate taxpayers (with an average of 4.66) and the presumptive taxpayers (with an average of 4.19).

Based on this finding, we may suggest that the call for tax amnesty in order to reduce the workload of tax administration and judiciary, is considered as a relevant reason by the majority of personal income taxpayers and corporate taxpayers while by the majority of presumptive taxpayers also considered it as a relevant reason.

Among the technical and administrative reasons, "the call for tax amnesty in order to clear the past accumulated files in order to leave a healthy financial management in the future" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.62), the corporate taxpayers (with an average of 3.54) and the presumptive taxpayers (with an average of 3.61). Based on this finding, we may suggest that the call for tax amnesty in order to clear the past accumulated files in order to leave healthy financial management in the future, is considered as a relevant reason by the majority of the taxpayers.

Among the psychological reasons for tax amnesty, "the call for tax amnesty in order to increase tax compliance even without fines threat" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.84) corporate taxpayers (with an average of 3.90) and the presumptive taxpayers (with an average of 4.35). Based on this finding, we may suggest that the call for tax amnesty in order to increase tax compliance even without fines threat, is considered as a relevant reason by the majority of personal income taxpayers and corporate taxpayers while the majority of presumptive taxpayers considered it as a relevant reason too.

Among the psychological reasons, "the call for tax amnesty as a last resort, in order to be an opportunity for unlisted taxpayers or tax evaders" was accepted as a relevant reason by the personal income taxpayers (with an average of 3.87), the corporate taxpayers (with an average of 3.88) and the presumptive taxpayers (with an average of 3.81). Based on this finding, we may suggest that the call for tax amnesty as a last resort in order to be an opportunity for unlisted taxpayers or tax evaders, is considered as a relevant reason by the majority of the taxpayers.

3.3. Testing Hypothesis H1

In order to test the first hypothesis on the relationship between gender and the opinions of the participants on tax amnesty, a t-test (Independent-Samples T-test) was conducted and the results of the analysis were as follows:

H₁. There is a significant difference between the participant taxpayers in terms of gender and their attitudes towards the state's reasons to apply tax amnesty.

Table: 3
Distribution of Taxpayers' Participation Level by their Gender Regarding State Reasons for Tax Amnesty Application

Gender	N	Levene's Test for Equality of Variances				t-test for Equality of Means				
		Percentage	Mean	Std. Deviation	F	P	t	Sig. (2) tailed	Mean Diff.	Std. Deviation
Male	1732	86%	66.5029	5.33006	.028	.868	1.507	.132	.51707	.34318
Female	282	14%	65.9858	5.43088			1.487	.138	.51707	.34784

As shown in Table 3, the average scores received from the difference of taxpayers' participation level by their gender regarding state reasons for tax amnesty application were; 66.50 points for male taxpayers and 65.98 points for female taxpayers. Since the value of $P = .868$ and $p > 0.05$, the H_1 hypothesis was rejected because there was no statistically significant difference in the level of taxpayers' participation by their gender. In the social aspect, the results from the first hypothesis were important to provide the compatibility of taxpayer opinions by their gender regarding tax amnesty reasons.

3.4. Testing Hypothesis H2

In order to test the second hypothesis on the relationship between age and the opinions of the participants on tax amnesty, One-Way ANOVA was used, and the results of the analysis were as follows:

H₂. There is a significant difference between the participant taxpayers in terms of age and their attitudes towards the state's reasons to apply tax amnesty.

As shown in Table 4, the average scores received from the One-Way ANOVA analysis to determine the difference of taxpayers' participation level by their age regarding state reasons for tax amnesty application were; 65.86 points for those between the ages of 18-25, 66.65 points for those between 26-45, 65.40 points for those between 46-60, and 68.59 points for over 61. One-Way ANOVA analysis found that taxpayers aged over 61 years had the lowest average and taxpayers aged 46-60 years had the highest average. Since the value of $F = 10.793$ and $P = .000$ were $P < 0.05$, the H_2 hypothesis was accepted because there were statistically significant differences in the taxpayers' participation level in their age-based responses regarding tax amnesty announcement. Tukey test was used to determine the group that caused the differences.

Table: 4
Distribution of Taxpayers' Participation Level by their Age Regarding State Reasons for Tax Amnesty Application

Age	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval		F	P
					Lower Bound	Upper Bound		
18-25	463	65.8639	4.95137	.23011	65.4117	66.3161	10.793	.000
26-45	1229	66.6501	5.06308	.14442	66.3668	66.9335		
46-60	221	65.4072	5.20810	.35033	64.7168	66.0977		
Over 61	101	68.5941	8.85684	.88129	66.8456	70.3425		
Total	2014	66.4305	5.34594	.11912	66.1969	66.6641		

Table 5 on the Tukey test performed to determine the group that causes the differences between taxpayers shows important differences between taxpayers aged 18-25 years, between 26-45 and over 61 years, with the values of $p = 0.34$ and $p = .000$. At the same time, there was a significant difference between taxpayers aged 26-40 years, 46-60 years, and over 61 years with the values of $p = 0.07$ and $p = .002$. Based on this finding it can be concluded that the taxpayers' view about state reasons for tax amnesty application was more positive parallel to the increase in their age.

Table: 5
Distribution of Taxpayers' Participation Level by their Age Regarding State Reasons for Tax Amnesty Application by Tukey Table

(I) Age	(J) Age	Mean Differ. (I-J)	Standard Error	Sig. P	95% Confidence Interval	
					Lower Bound	Upper Bound
18-25	26-45	-.7862 [*]	.28941	.034	-1.5303	-.0421
	46-60	.4567	.43393	.718	-.6590	1.5724
	Over 61	-2.7301 [*]	.58286	.000	-4.2288	-1.2315
26-45	18-25	.7862 [*]	.28941	.034	.0421	1.5303
	46-60	1.2429 [*]	.38778	.007	.2458	2.2399
	Over 61	-1.9439 [*]	.54937	.002	-3.3565	-.5314
46-60	18-25	-.4567	.43393	.718	-1.5724	.6590
	26-45	-1.2429 [*]	.38778	.007	-2.2399	-.2458
	Over 61	-3.1868 [*]	.63745	.000	-4.8258	-1.5478
Over 61	18-25	2.7301 [*]	.58286	.000	1.2315	4.2288
	26-45	1.9439 [*]	.54937	.002	.5314	3.3565
	46-60	3.1868 [*]	.63745	.000	1.5478	4.8258

3.5. Testing Hypothesis H3

In order to test the third hypothesis on the relationship between the education level and the opinions of the participants on tax amnesty, One-Way ANOVA was used, and the results were as follows:

H₃. There is a significant difference between the participant taxpayers in terms of the level of education and their attitudes about the state's reasons to apply tax amnesty.

Table 6 on the average scores received from the One-Way ANOVA analysis to determine the taxpayers' participation level differences by their education regarding state reasons for tax amnesty application were; 66.82 points for taxpayers with primary school, 66.23 points for high school, 66.73 points for students, 66.53 points for university graduated and 66.35 points for master graduated. Since the value of $F = 0.454$ and $P = .769$ were $P > 0.05$, the H_3 hypothesis was rejected since there were no statistically significant differences in the taxpayers' participation level by their education. The results from this hypothesis shows the compatibility of taxpayer opinions by education level about tax amnesty reasons.

Table: 6
Distribution of Taxpayers' Participation Level by their Education Regarding State Reasons for Tax Amnesty Application

Education	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval		F	P
					Lower Bound	Upper Bound		
Primary School	40	66.8250	5.79074	.91560	64.9730	68.6770	0.454	.769
High School	685	66.2321	5.55226	.21214	65.8156	66.6486		
Student	61	66.7377	5.00633	.64100	65.4555	68.0199		
University Graduate	1067	66.5370	5.21627	.15969	66.2237	66.8504		
Master Graduate	161	66.3540	5.34721	.42142	65.5218	67.1863		
Total	2014	66.4305	5.34594	.11912	66.1969	66.6641		

3.6. Testing Hypothesis H4

In order to test the fourth hypothesis on the relationship between the duration as a taxpayer and the opinions of the participants on tax amnesty, One-Way ANOVA was used, and the results of the analysis were as follows:

H₄. There is a significant difference between the participant taxpayers in terms of duration as taxpayers and their attitudes about the state's reasons for applying tax amnesty.

Table: 7
Distribution of Taxpayers' Participation Level by Duration as Taxpayers Regarding State Reasons for Tax Amnesty Application

Duration as Taxpayer	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval		F	P
					Lower Bound	Upper Bound		
Less than (1) year	161	66.9938	5.58066	.43982	66.1252	67.8624	0.831	.477
1-5 years	644	66.3199	5.20798	.20522	65.9169	66.7229		
6-16 years	1068	66.3783	5.44971	.16676	66.0511	66.7055		
More than 17 years	141	66.6879	4.88896	.41172	65.8739	67.5019		
Total	2014	66.4305	5.34594	.11912	66.1969	66.6641		

Table 7 on the average scores received from the One-Way ANOVA analysis to determine the taxpayers' participation level differences by duration as taxpayer regarding state reasons for tax amnesty application were; 66.99 points for taxpayers with duration less than (1) year, 63.32 points for taxpayers with duration 1-5 years, 66.37 points for taxpayers with duration 6-16 years, and 66.68 points for taxpayers with duration more than 17 years. Since the value of $F = 0.831$ and $P = .477$ were $P > 0.05$, the H_4 hypothesis was rejected because there were no statistically significant differences in the taxpayers' participation level by duration regarding state reasons for tax amnesty application. The results from this hypothesis show the compatibility of taxpayers' opinions by their duration as taxpayers about tax amnesty reasons.

Table: 8
Distribution of Taxpayers' Participation Level Regarding their Tax Amnesty Opinions

Opinions About Tax Amnesty	Participation Degrees					Mean		Std. Deviation
	5	4	3	2	1	Statistics	Stat. Error	Stat.
Positive Opinions								
Tax amnesty is a necessary requirement for taxpayers who are in a difficult financial situation	617	607	285	408	97	3.62	.028	1.243
Tax amnesties accelerate tax collection	790	677	184	235	128	3.88	.027	1.228
Tax amnesties supported by strict sanctions increase tax compliance	635	567	281	324	207	3.55	.030	1.348
Tax amnesties reduce the workload of management and judiciary	804	843	299	49	19	4.17	.019	.837
After a period of political and economic crisis, tax amnesty is a necessity	263	387	416	551	397	2.79	.029	1.316
Tax amnesty in the future reduces the tax burden on taxpayers	605	865	224	213	107	3.82	.025	1.132
Tax amnesties are useful for declaring unregistered assets	498	693	211	378	234	3.42	.030	1.346
Tax amnesties encourage fulfilment of tax obligations	596	889	182	233	114	3.80	.026	1.149
Tax amnesties are a useful method to collect unpaid tax revenues	612	905	193	203	101	3.86	.025	1.111
Tax amnesty fixes the negative impact caused by the lack of supervision	458	421	276	481	378	3.05	.032	1.451
Negative Opinions								
Tax amnesty adversely affect the principles of equality and justice	96	145	390	777	606	2.18	.024	1.086
Tax amnesties do not reduce the workload of tax administration and judiciary	82	103	249	868	712	1.99	.023	1.024
Tax amnesties reduce tax compliance and cause fiscal evasion	65	289	287	889	484	2.29	.024	1.080
The frequent application of tax amnesty and forgiveness of fines will underestimate the role of tax laws	89	79	507	815	524	2.20	.023	1.013
Tax amnesty brings expectations for other tax amnesty	376	416	224	608	390	2.89	.032	1.421
Tax amnesty reduces the competitiveness of honest taxpayers	135	180	279	857	563	2.24	.026	1.150
Tax amnesty reduces compliance with tax laws	93	86	305	906	624	2.07	.023	1.022
Tax amnesty reduce the effect of tax compliance	685	913	217	113	86	3.99	.023	1.028
Tax amnesty encourages tax abuse	84	96	258	924	652	2.02	.022	1.009
The deliberately done tax crimes do not meet the conditions for tax amnesty	113	197	269	912	523	2.24	.025	1.111

(5 = Strongly Agree, 4 = Agree, 3 = Neither Agree nor Disagree, 2 = Disagree, 1 = Strongly Disagree)

Table 8 presents the taxpayers' participation level regarding their opinions about the tax amnesty application. On the other hand, Table 9 presents taxpayers' participation level in cross-tables by taxpayers' type, regarding their opinions about the tax amnesty application.

Based on the demographic structure of participant taxpayers, such as gender, age, education, taxpayers type, and their duration as taxpayers, in order to find the differences between the taxpayer's participation level in relation to their opinions about tax amnesty application and in order to test the hypotheses created, the results of the applied tests such as T-test (Independent-Samples T-Test), One Way Anova-Test and Tukey-Test are provided.

In Table 8, the distribution of taxpayers' participation level regarding their opinions about tax amnesty is shown in detail. The distribution of taxpayers' participation level regarding their opinions about tax amnesty, according to the average of their answers, can be summarized as follows:

The taxpayers' opinion that "tax amnesties reduce the workload of management and judiciary" (with an average of 4.17) "Agree" have been answered,

The taxpayers' opinion that "tax amnesty reduces the effect of tax compliance" (with an average of 3.99) "Agree" have been answered,

The taxpayers' opinion that "tax amnesties accelerate tax collection" (with an average of 3.88) "Agree" have been answered,

The taxpayers' opinion that "tax amnesties are a useful method to collect unpaid tax revenues" (with an average of 3.86) "Agree" have been answered,

The taxpayers' opinion that "tax amnesty in the future reduce the tax burden" (with an average of 3.82) "Agree" have been answered,

The taxpayers' opinion that "tax amnesties encourage the fulfillment of tax obligations" (with an average of 3.80) "Agree" have been answered,

The taxpayers' opinion that "tax amnesty is a requirement for taxpayers who are in a difficult financial situation" (with an average of 3.62) "Agree" have been answered,

The taxpayers' opinion that "tax amnesties supported by strict sanctions increase tax compliance" (with an average of 3.55) "Agree" have been answered,

The taxpayers' opinion that "tax amnesties are useful for declaring unregistered assets" (with an average of 3.42) "Agree" have been answered,

The taxpayers' opinion that "tax amnesty fixes the negative impact caused by the lack of supervision" (with an average of 3.05) "Agree" have been answered,

The taxpayers' opinion that "tax amnesty brings expectations for other tax amnesties" (with an average of 2.89) "Neither Agree nor Disagree" have been answered,

The taxpayers' opinion that "after a period of political and economic crisis, tax amnesty is a necessity" (with an average of 2.79) "Neither Agree nor Disagree" have been answered,

The taxpayers' opinion that "tax amnesties reduce tax compliance and cause fiscal evasion" (with an average of 2.29) "Neither Agree nor Disagree" have been answered,

The taxpayers' opinion that "tax amnesty reduces the competitiveness of honest taxpayers" (with an average of 2.24) "Disagree" have been answered,

The taxpayers' opinion that "the deliberately done tax crimes do not meet the conditions for tax amnesty" (with an average of 2.24) "Disagree" have been answered,

The taxpayers' opinion that "the frequent application of tax amnesty and forgiveness of fines will underestimate the role of tax laws" (with an average of 2.20) "Disagree" have been answered,

The taxpayers' opinion that "tax amnesty adversely affects the principles of equality and justice" (with an average of 2.18) "Disagree" have been answered,

The taxpayers' opinion that "tax amnesty reduces compliance with tax laws" (with an average of 2.07) "Disagree" have been answered,

The taxpayers' opinion that "tax amnesty encourages tax abuse" (with an average of 2.02) "Disagree" have been answered,

The taxpayers' opinion that "tax amnesties do not reduce the workload of tax administration and judiciary" (with an average of 1.99) "Disagree" have been answered.

Table 9 presents taxpayers' participation level by taxpayers' types regarding their opinions about the tax amnesty application.

Table: 9
Distribution of Taxpayers' Participation Level by Type of Taxpayers Regarding their Tax Amnesty Opinions

Opinions About Tax Amnesty	Type of Taxpayers'	Participation Degrees					Mean	
		5	4	3	2	1	Total Mean	Sta.
Tax amnesty is a requirement for taxpayers who are in a difficult financial situation	Personal Income Tax	131 (23.23)	186 (32.98)	83 (14.72)	137 (24.29)	27 (4.79)	3.62	3.46
	Corporate Tax	196 (60.87)	57 (17.70)	24 (7.45)	33 (10.25)	12 (3.73)		4.22
	Presumptive Tax	290 (25.71)	364 (32.27)	178 (15.78)	238 (21.10)	58 (5.14)		3.52
Tax amnesties accelerate tax collection	Personal Income Tax	191 (33.87)	200 (35.46)	57 (10.11)	77 (13.65)	39 (6.91)	3.88	3.76
	Corporate Tax	220 (68.32)	64 (19.88)	12 (3.73)	18 (5.59)	8 (2.48)		4.46
	Presumptive Tax	379 (33.60)	413 (36.61)	115 (10.20)	140 (12.41)	81 (7.18)		3.77
Tax amnesties supported by strict sanctions increase tax compliance	Personal Income Tax	143 (25.35)	165 (29.26)	84 (14.89)	107 (18.97)	65 (11.52)	3.55	3.38
	Corporate Tax	211 (65.53)	45 (13.98)	21 (6.52)	31 (9.63)	14 (4.35)		4.27
	Presumptive Tax	281 (24.91)	357 (31.65)	176 (15.60)	186 (16.49)	128 (11.35)		3.42
Tax amnesties reduce the workload of management and judiciary	Personal Income Tax	218 (38.65)	231 (40.96)	95 (16.84)	13 (2.30)	7 (1.24)	4.17	4.13
	Corporate Tax	128 (39.75)	133 (41.30)	47 (14.60)	12 (3.73)	2 (0.62)		4.16
	Presumptive Tax	458 (40.60)	479 (42.46)	157 (13.92)	24 (2.13)	10 (0.89)		4.20

After a period of political and economic crisis, tax amnesty is a necessity	Personal Income Tax	68 (12.06)	113 (20.04)	116 (20.57)	164 (29.08)	103 (18.26)	2.79	2.79
	Corporate Tax	37 (11.49)	68 (21.12)	68 (21.12)	89 (27.64)	60 (18.63)		
	Presumptive Tax	158 (14.01)	206 (18.26)	232 (20.57)	298 (26.42)	234 (20.74)		
Tax amnesty in the future reduces the tax burden	Personal Income Tax	161 (28.55)	240 (42.55)	74 (13.12)	53 (9.40)	36 (6.38)	3.82	3.77
	Corporate Tax	104 (32.30)	143 (44.41)	33 (10.25)	29 (9.01)	13 (4.04)		
	Presumptive Tax	340 (30.14)	482 (42.73)	117 (10.37)	131 (11.61)	58 (5.14)		
Tax amnesties are useful for declaring unregistered assets	Personal Income Tax	135 (23.94)	203 (35.99)	57 (10.11)	96 (17.02)	73 (12.94)	3.42	3.41
	Corporate Tax	79 (24.53)	104 (32.30)	46 (14.29)	55 (17.08)	38 (11.80)		
	Presumptive Tax	284 (25.18)	386 (34.22)	108 (9.57)	227 (20.12)	123 (10.90)		
Tax amnesties encourage the fulfillment of tax obligations	Personal Income Tax	155 (27.48)	245 (43.44)	56 (9.93)	72 (12.77)	36 (6.38)	3.80	3.73
	Corporate Tax	123 (38.20)	124 (38.51)	27 (8.39)	31 (9.63)	17 (5.28)		
	Presumptive Tax	318 (28.19)	520 (46.10)	99 (8.78)	130 (11.52)	61 (5.41)		
Tax amnesties are useful methods to collect unpaid tax revenues	Personal Income Tax	163 (28.90)	254 (45.04)	54 (9.57)	64 (11.35)	29 (5.14)	3.86	3.81
	Corporate Tax	99 (30.75)	142 (44.10)	34 (10.56)	32 (9.94)	15 (4.66)		
	Presumptive Tax	350 (31.03)	509 (45.12)	105 (9.31)	107 (9.49)	57 (5.05)		
Tax amnesty fixes the negative impact caused by the lack of supervision	Personal Income Tax	135 (23.94)	113 (20.04)	72 (12.77)	136 (24.11)	108 (19.15)	3.05	3.05
	Corporate Tax	72 (22.36)	63 (19.57)	43 (13.35)	83 (25.78)	61 (18.94)		
	Presumptive Tax	251 (22.25)	245 (21.72)	161 (14.27)	262 (23.23)	209 (18.53)		
Negative Opinions								
Tax amnesty adversely affect the principles of equality and justice	Personal Income Tax	32 (5.67)	41 (7.27)	97 (17.20)	222 (39.36)	172 (30.50)	2.18	2.16
	Corporate Tax	20 (6.21)	29 (9.01)	54 (16.77)	121 (37.58)	98 (30.43)		
	Presumptive Tax	44 (3.90)	75 (6.65)	239 (21.19)	434 (38.48)	336 (29.79)		
Tax amnesties do not reduce the workload of tax administration and judiciary	Personal Income Tax	17 (3.01)	30 (5.32)	64 (11.35)	250 (44.33)	203 (35.99)	1.99	1.95
	Corporate Tax	11 (3.42)	11 (3.42)	41 (12.73)	156 (48.45)	103 (31.99)		
	Presumptive Tax	54 (4.79)	62 (5.50)	144 (12.77)	462 (40.96)	406 (35.99)		
Tax amnesties reduce tax compliance and cause fiscal evasion	Personal Income Tax	19 (3.37)	91 (16.13)	86 (15.25)	242 (42.91)	126 (22.34)	2.29	2.35
	Corporate Tax	10 (3.11)	47 (14.60)	51 (15.84)	141 (43.79)	73 (22.67)		
	Presumptive Tax	36 (3.19)	151 (13.39)	150 (13.30)	506 (44.86)	285 (25.27)		
The frequent application of tax amnesty and forgiveness of fines will underestimate the role of tax laws	Personal Income Tax	20 (3.55)	25 (4.43)	139 (24.65)	213 (37.77)	167 (29.61)	2.20	2.15
	Corporate Tax	22 (6.83)	10 (3.11)	87 (27.02)	118 (36.65)	85 (26.40)		
	Presumptive Tax	47 (4.17)	44 (3.90)	281 (24.91)	484 (42.91)	272 (24.11)		
Tax amnesty brings expectations for other tax amnesties	Personal Income Tax	96 (17.02)	125 (22.16)	73 (12.94)	161 (28.55)	109 (19.33)	2.89	2.89
	Corporate Tax	61 (18.94)	65 (20.19)	31 (9.63)	99 (30.75)	66 (20.50)		
	Presumptive Tax	219 (19.41)	226 (20.04)	120 (10.64)	348 (30.85)	215 (19.06)		
Tax amnesty reduces the competitiveness of honest taxpayers	Personal Income Tax	33 (5.85)	49 (8.69)	76 (13.48)	251 (44.50)	155 (27.48)	2.24	2.21
	Corporate Tax	26 (8.07)	24 (7.45)	43 (13.35)	138 (42.86)	91 (28.26)		
	Presumptive Tax	76 (6.74)	107 (9.49)	160 (14.18)	468 (41.49)	317 (28.10)		

Tax amnesty reduces compliance with tax laws	Personal Income Tax	23 (4.08)	22 (3.90)	95 (16.84)	251 (44.50)	173 (30.67)	2.07	2.06	
	Corporate Tax	14 (4.35)	15 (4.66)	51 (15.84)	148 (45.96)	94 (29.19)			2.09
	Presumptive Tax	56 (4.96)	49 (4.34)	159 (14.10)	507 (44.95)	357 (31.65)			
Tax amnesty reduces the effect of tax compliance	Personal Income Tax	194 (34.40)	245 (43.44)	59 (10.46)	39 (6.91)	27 (4.79)	3.99	3.96	
	Corporate Tax	106 (32.92)	146 (45.34)	34 (10.56)	18 (5.59)	18 (5.59)			3.94
	Presumptive Tax	385 (34.13)	522 (46.28)	124 (10.99)	56 (4.96)	41 (3.63)			
Tax amnesty encourages tax abuse	Personal Income Tax	19 (3.37)	30 (5.32)	72 (12.77)	255 (45.21)	188 (33.33)	2.02	2.00	
	Corporate Tax	16 (4.97)	11 (3.42)	42 (13.04)	150 (46.58)	103 (31.99)			2.03
	Presumptive Tax	49 (4.34)	55 (4.88)	144 (12.77)	519 (46.01)	361 (32.00)			
The deliberately done tax crimes do not meet the conditions for tax amnesty	Personal Income Tax	32 (5.67)	50 (8.87)	75 (13.30)	251 (44.50)	156 (27.66)	2.24	2.20	
	Corporate Tax	19 (5.90)	23 (7.14)	42 (13.04)	153 (47.52)	85 (26.40)			2.19
	Presumptive Tax	62 (5.50)	124 (10.99)	152 (13.48)	508 (45.04)	282 (25.00)			

(5 = Strongly Agree, 4 = Agree, 3 = Neither Agree nor Disagree, 2 = Disagree, 1 = Strongly Disagree)

According to the results presented in Table 9, the results of taxpayers participated in the survey regarding their positive opinions "tax amnesty is a requirement for taxpayers in a difficult financial situation" the personal income taxpayers (with an average of 3.46), the corporate taxpayers (with an average of 4.22) and the presumptive taxpayers (with an average of 3.52) agreed. Based on these findings, we may suggest that the majority of the taxpayers participated in the survey agreed that tax amnesty is a requirement for taxpayers in a difficult financial situation.

Among the positive opinions, regarding the statement "tax amnesties accelerate tax collection" the personal income taxpayers (with an average of 3.76) agreed, while corporate taxpayers (with an average of 4.46) strongly agreed and presumptive taxpayers (with an average of 3.77) agreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers agreed that tax amnesties accelerate tax collection while the majority of the corporate taxpayers strongly agreed.

Among the positive opinions, regarding the statement "tax amnesties supported by strict sanctions increase tax compliance" the personal income taxpayers (with an average of 3.38) agreed, while corporate taxpayers (with an average of 4.27) strongly agreed and presumptive taxpayers (with an average of 3.42) agreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers agreed that tax amnesties supported by strict sanctions increase tax compliance, while the majority of the corporate taxpayers strongly agreed.

Among the positive opinions, regarding the statement "tax amnesties reduce the workload of management and judiciary" the personal income taxpayers (with an average of 4.13), the corporate taxpayers (with an average of 4.16), and the presumptive taxpayers (with an average of 4.20) agreed. Based on these findings, we may suggest that the majority of the taxpayers who participated in the survey agreed that tax amnesties reduce the workload of management and judiciary.

Among the positive opinions, regarding the statement "after a period of political and economic crises, tax amnesty is a necessity" the personal income taxpayers (with an average of 2.79), the corporate taxpayers (with an average of 2.79), and the presumptive taxpayers (with an average of 2.78) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the taxpayers participated in the survey were hesitant to apply for tax amnesty after a political and economic crisis.

Among the positive opinions, regarding the statement "tax amnesty at the future reduces the tax burden" the personal income taxpayers (with an average of 3.77), the corporate taxpayers (with an average of 3.92), and the presumptive taxpayers (with an average of 3.81) agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties reduce the tax burden.

Among the positive opinions, regarding the statement "tax amnesties are useful for declaring unregistered assets" the personal income taxpayers (with an average of 3.41), the corporate taxpayers (with an average of 3.41), and the presumptive taxpayers (with an average of 3.43) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties were useful tools for asset declaration.

Among the positive opinions, regarding the statement "tax amnesties encourage the fulfillment of tax obligations" the personal income taxpayers (with an average of 3.73), the corporate taxpayers (with an average of 3.95), and the presumptive taxpayers (with an average of 3.80) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties encouraged the fulfillment of taxes.

Among the positive opinions, regarding the statement "tax amnesties are a useful method to collect unpaid tax revenues" the personal income taxpayers (with an average of 3.81), the corporate taxpayers (with an average of 3.86), and the presumptive taxpayers (with an average of 3.88) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed that tax amnesties were a useful method for the collection of tax revenues.

Among the positive opinions, regarding the statement "tax amnesty fixes the negative impact caused by the lack of supervision" the personal income taxpayers (with an average of 3.05), the corporate taxpayers (with an average of 3.01), and the presumptive taxpayers (with an average of 3.06) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the taxpayers were hesitant in the opinion that the negativities created by the lack of supervision can be overcome with tax amnesties.

Among the negative opinions about tax amnesty, regarding the statement "tax amnesties adversely affect the principles of equality and justice" the personal income taxpayers (with an average of 2.16), the corporate taxpayers (with an average of 2.23), and the presumptive taxpayers (with an average of 2.16) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers stated that they were against the view that tax amnesty negatively affects the principles of fairness and equity.

Among the negative opinions, regarding the statement "tax amnesties do not reduce the workload of tax administration and judiciary" the personal income taxpayers (with an average of 1.95), the corporate taxpayers (with an average of 1.98), and the presumptive taxpayers (with an average of 2.02) all disagreed. The above results show that the majority of the taxpayers opposed the view that tax amnesties did not reduce the workload of the tax administration and the judiciary.

Among the negative opinions, regarding the statement "tax amnesties reduce tax compliance and cause fiscal evasion" the personal income taxpayers (with an average of 2.35), the corporate taxpayers (with an average of 2.32), and the presumptive taxpayers (with an average of 2.24) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers did not agree with the fact that tax amnesties reduce tax compliance and cause fiscal evasion.

Among the negative opinions, regarding the statement "the frequent application of tax amnesty will underestimate the role of tax laws" the personal income taxpayers (with an average of 2.15) disagreed, while corporate taxpayers (with an average of 2.27) neither agreed nor disagreed and presumptive taxpayers (with an average of 2.21) disagreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers disagreed that the frequent application of tax amnesty will underestimate the role of tax laws, while the majority of the corporate taxpayers remained undecided.

Among the negative opinions, regarding the statement "tax amnesties brings expectations for other tax amnesties" the personal income taxpayers (with an average of 2.89), the corporate taxpayers (with an average of 2.86), and the presumptive taxpayers (with an average of 2.90) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the taxpayers remained undecided that tax amnesty will bring new amnesties.

Among the negative opinions, regarding the statement "tax amnesty reduce the competitiveness of honest taxpayers" the personal income taxpayers (with an average of 2.24) disagreed, while corporate taxpayers (with an average of 2.25) neither agreed nor disagreed and presumptive taxpayers (with an average of 2.06) disagreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and presumptive taxpayers disagreed that the tax amnesty reduces the competitiveness among taxpayers, while the majority of the corporate taxpayers remained undecided.

Among the negative opinions, regarding the statement that "tax amnesty reduces compliance with tax laws" the personal income taxpayers (with an average of 2.06), the corporate taxpayers (with an average of 2.09), and the presumptive taxpayers (with an average of 2.06) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers did not agree with the fact that tax amnesty reduces compliance with tax laws.

Among the negative opinions, regarding the statement "tax amnesty reduces the effect of tax compliance" the personal income taxpayers (with an average of 3.96), the

corporate taxpayers (with an average of 3.94), and the presumptive taxpayers (with an average of 4.02) all agreed. Based on these findings, we may suggest that the majority of the taxpayers agreed with the fact that tax amnesty reduces the effect of tax compliance.

Among the negative opinions, regarding the statement "tax amnesty encourages tax abuse" the personal income taxpayers (with an average of 2.00), the corporate taxpayers (with an average of 2.03), and the presumptive taxpayers (with an average of 2.04) all disagreed. Based on these findings, we may suggest that the majority of the taxpayers did not agree with the fact that tax amnesty encourages tax abuse.

Among the negative opinions, regarding the statement "the deliberately done tax crimes do not meet the conditions for tax amnesty" the personal income taxpayers (with an average of 2.20), and corporate taxpayers (with an average of 2.19) disagreed while presumptive taxpayers (with an average of 2.27) neither agreed nor disagreed. Based on these findings, we may suggest that the majority of the personal income taxpayers and corporate taxpayers did not agree with the fact that the deliberately done tax crimes do not meet the conditions for tax amnesty, while the majority of the presumptive taxpayers remained undecided.

3.7. Testing Hypothesis H5

In order to test the fifth hypothesis to verify the taxpayers' participation level differences by their gender regarding tax amnesty opinions, a t-test (Independent-Samples T-test) was used and the results of the analysis were as follows:

H₅. There is a significant difference between participating taxpayers by their gender about tax amnesty opinions.

Table: 10
Distribution of Taxpayers' Participation Level by their Gender About Tax Amnesty Opinions

Gender	N	Levene's Test for Equality of Variances				t-test for equality of means	
		Percentage	Mean	Std. Deviation	F	P	t
Male	1732	86%	60.0768	5.39908	0.130	0.719	.415
Female	282	14%	59.9326	5.47128			.411

As shown in Table 10, the average scores received from the difference of taxpayers' participation level by their gender about tax amnesty opinions were; 60.07 points for male taxpayers and 59.93 points for female taxpayers. Since the value of P = .719 and $p > 0.05$, H₅ hypothesis was rejected since there was no statistically significant difference in the level of taxpayers' participation by their gender. The results from this hypothesis show the compatibility of taxpayers by gender about tax amnesty opinions.

3.8. Testing Hypothesis H6

In order to test the sixth hypothesis to verify the taxpayers' participation level differences by their age about tax amnesty opinions, One-Way ANOVA was used, and the results of the analysis were as follows:

H₆. There is a significant difference between participating taxpayers by their age about tax amnesty opinions.

As shown in Table 11, the average scores received by the One-Way ANOVA analysis to determine the difference of taxpayers' participation level by their age about tax amnesty opinions were; 59.82 points for those between the ages of 18-25, 60.14 points for those between 26-45, 59.90 points for those between 46-60, and 60.36 points for over 61. Since the value of $F = 0.582$ and $P = .627$ were $P > 0.05$, the H_6 hypothesis was rejected since there was no statistically significant difference in the level of taxpayers' participation by their age. The results from this hypothesis show the compatibility of taxpayers by their age about tax amnesty opinions.

Table: 11
Distribution of Taxpayers' Participation Level by their Age About Tax Amnesty Opinions

Age	N	Mean	Std.	Std.	95% Confidence Interval		F	P
			Deviation	Error	Lower Bound	Upper Bound		
18-25	463	59.8207	5.40845	.25135	59.3268	60.3147	0.582	0.627
26-45	1229	60.1481	5.42472	.15474	59.8445	60.4517		
46-60	221	59.9005	5.52589	.37171	59.1679	60.6330		
Over 61	101	60.3663	4.95525	.49307	59.3881	61.3446		
Total	2014	60.0566	5.40811	.12051	59.8203	60.2929		

3.9. Testing Hypothesis H7

In order to test the seventh hypothesis to verify the taxpayers' participation level differences by their education level regarding tax amnesty opinions, One-Way ANOVA was used, and the results of the analysis were as follows:

H₇. There is a significant difference between participating taxpayers by their level of education about tax amnesty opinions.

Table: 12
Distribution of Taxpayers' Participation Level by Education Regarding Tax Amnesty Opinions

Education	N	Mean	Std Deviation	Std.	95% Confidence Interval		F	P
				Error	Lower Bound	Upper Bound		
Primary School	40	59.2750	5.20349	.82274	57.6108	60.9392	4.366	.002
High School	685	59.6905	5.41662	.20696	59.2842	60.0969		
Student	61	61.6721	5.53691	.70893	60.2541	63.0902		
University Graduate	1067	60.3646	5.39119	.16504	60.0407	60.6884		
Master Graduate	161	59.1553	5.25661	.41428	58.3371	59.9734		
Total	2014	60.0566	5.40811	.12051	59.8203	60.2929		

As shown in Table 12, average scores received by the One-Way ANOVA analysis to determine the taxpayers' participation level differences by their education regarding tax amnesty opinions were; 59.27 points for taxpayers with primary school, 59.69 points for high school, 61.67 points for students, 60.36 points for university graduated and 59.15 points for master graduated. Since the value of $F = 4.366$ and $P = .002$ was $P < 0.05$, the H_7 hypothesis was confirmed since there were statistically significant differences in the

taxpayers' participation level in their education-based responses regarding tax amnesty opinions. Tukey test was used to determine the group that caused the differences.

As shown in Table 13, as a result of the Tukey test applied to determine the group that causes the differences between taxpayers, an important difference between high school taxpayers and student taxpayers was found. At the same time, there was a significant difference between master graduated taxpayers and student taxpayers. There was a significant difference between two groups at the level of $p = .047$ and $p = .016$. The results from this hypothesis show significant differences of taxpayers by their level of education about tax amnesty opinions.

Table: 13
Distribution of Taxpayers' Participation Level by Education About Tax Amnesty Opinions by Tukey Table

(I) Education	(J) Education	Mean Diff. (I-J)	Std. Error	Sig. P	95% Confidence Interval	
					Lower Bound	Upper Bound
Primary School	High School	-.41551	.87678	.990	-2.8093	1.9783
	Student	-2.39713	1.09664	.185	-5.3912	.5970
	University Graduate	-1.08957	.86808	.719	-3.4597	1.2805
High School	Master Graduate	.11972	.95225	1.000	-2.4802	2.7196
	Primary School	.41551	.87678	.990	-1.9783	2.8093
	Student	-1.98162*	.72021	.047	-3.9480	-.0153
Student	University Graduate	-.67406	.26390	.079	-1.3946	.0464
	Master Graduate	.53523	.47209	.789	-.7537	1.8242
	Primary School	2.39713	1.09664	.185	-.5970	5.3912
University Graduate	High School	1.98162*	.72021	.047	.0153	3.9480
	Master Graduate	1.30756	.70959	.349	-.6298	3.2449
	Primary School	2.51685*	.81039	.016	.3043	4.7294
Master Graduate	Primary School	1.08957	.86808	.719	-1.2805	3.4597
	High School	.67406	.26390	.079	-.0464	1.3946
	Student	-1.30756	.70959	.349	-3.2449	.6298
Primary School	Master Graduate	1.20929	.45572	.061	-.0349	2.4535
	High School	-.11972	.95225	1.000	-2.7196	2.4802
	Student	-.53523	.47209	.789	-1.8242	.7537
University Graduate	Student	-2.51685*	.81039	.016	-4.7294	-.3043
	Master Graduate	-1.20929	.45572	.061	-2.4535	.0349

3.10. Testing Hypothesis H8

In order to test the eighth hypothesis to verify the taxpayers' participation level differences by duration as taxpayer regarding tax amnesty opinions, One-Way ANOVA was used and the results of the analysis were as follows:

H₈. There is a significant difference between participating taxpayers by their duration as a taxpayer about tax amnesty opinions.

Table: 14
Distribution of Taxpayers' Participation Level by Duration as Taxpayer Regarding Tax Amnesty Opinions

Duration as Taxpayer	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval		F	P
					Lower Bound	Upper Bound		
Less than (1) year	161	60.2547	5.85478	.46142	59.3434	61.1659	0.790	0.499
1-5 years	644	59.8913	5.44053	.21439	59.4703	60.3123		
6-16 years	1068	60.0515	5.29028	.16188	59.7339	60.3691		
More than 17 years	141	60.6241	5.62334	.47357	59.6878	61.5604		
Total	2014	60.0566	5.40811	.12051	59.8203	60.2929		

As shown in Table 14, the average scores received by the One-Way ANOVA analysis to determine the taxpayers' participation level differences by duration as taxpayer regarding tax amnesty opinions were; 60.25 points for taxpayers with duration less than (1) year, 59.89 points for taxpayers with duration 1-5 years, 60.05 points for taxpayers with duration 6-16 years, and 60.62 points for taxpayers with duration more than 17 years. Since the value of $F = 0.790$ and $P = .499$ were $P > 0.05$, the H_8 hypothesis was rejected since there were no statistically significant differences in the taxpayers' participation level by duration regarding tax amnesty opinions. The results from this hypothesis show the compatibility of taxpayers by their duration as taxpayers about tax amnesty opinions.

4. Conclusion

The laws in the Republic of Kosovo provide an appropriate legal environment for the implementation of a free-market economy and trade security, investment security, and private property security. Kosovo laws provide equal legal rights for all domestic and foreign investors. However, there are still some challenges in their application. In relation to the law, all taxpayers are equal, but in practice, tax evasion and bribery continue to be challenging for the country.

The tax relationship consists of two parties: the creditor and the tax debtor. Taxpayers are obliged to perform the tax obligations prescribed by the law of the state. Their relationship normally ends when taxpayers pay their tax debts. However, in some cases, the taxpayers' relationship with the state may end for various reasons even if taxpayers do not pay their tax debts. These situations such as cessation of business, business bankruptcy, and tax amnesty are considered unnatural causes.

The tax amnesty, which is considered one of the reasons that interrupt the receivable tax, differs from the statute of its limitation in the amnesty that waives all tax liabilities or a portion of them depending on the law approved by the state. But mostly with tax amnesty, not only the tax penalties but also some of the initial taxes in practice have been removed.

Based on the survey, this study stated the main state reasons for tax amnesty application according to the taxpayers participating level in the survey. Based on the average of taxpayers' responses, the four most important state reasons for tax amnesty application by the level of importance were as follows;

- To reduce the workload of tax administration and judiciary,
- In a short time to raise public revenues,
- To open a new page for those who have shown discrepancies in tax compliance,
- To provide a required resource for the implementation of a social and political program.

The popularity of tax amnesty has been one of the most debated issues among lawyers. In this regard, while some have argued that tax amnesty should be practiced, others opposed the application of tax amnesty on the grounds that they bring more negative effects than positive ones in the country (Doğan & Besen, 2008: 182). Also, this study determined

taxpayers' participation level about tax amnesty opinions. According to the average of taxpayers' answers, the four most important opinions for tax amnesty application by the level of importance were as follows;

- Tax amnesties reduce the workload of management and judiciary,
- Tax amnesty reduces tax compliance,
- Tax amnesties accelerate tax collection,
- Tax amnesties are a useful tool to collect unpaid tax revenues.

In addition to these findings, the analysis of the participants regarding their positive and negative opinions on tax amnesty shows that the majority of taxpayers in their positive opinions on tax amnesty have responded "agree" and "neither agree nor disagree", despite that the majority of taxpayers in their negative opinions about tax amnesty have responded "neither agree nor disagree" and "disagree". As it is understood from these results, the fact that opinions that are pro-tax amnesty, weigh heavier than the opinions of those who are opposed to a tax amnesty.

Among taxpayers' levels participated in the survey regarding the state's reasons for tax amnesty application;

- It has been found that there was no significant difference in their genders.
- It has been found a statistically significant difference by their age. This difference may have been caused by the fact that taxpayers' opinions about the reasons for tax amnesty are more positive with raising their age.
- It has been found that there was no significant difference in terms of education.
- It has been found that there was no significant difference in terms of duration as a taxpayer.

Among taxpayers' levels participated in the survey regarding tax amnesty opinions;

- It has been found that there was no significant difference in their genders.
- It has been found that there was no statistically significant difference by their age.
- It has been found a statistically significant difference in terms of education. This difference may have been caused by experienced and higher educated taxpayers who have given more prudent opinions about tax amnesty.
- It has been found that there was no significant difference in terms of duration as a taxpayer.

Based on the taxpayer opinions according to their demographic characteristics, in economic and political terms the main reasons for calling the tax amnesty can be underlined. Initially viewed from a political aspect, tax amnesty is presented as an appropriate tool to create state liquidity, and secondly, tax amnesty has proved to be an effective tool for social stability after the country's social crises. Thirdly, tax amnesty in political and administrative terms has proved to be an effective tool for the reduced workload of tax office and judiciary. Whereas in economic terms, tax amnesty is presented as an effective tool of turning many businesses into economic life and provide revenue flows to close budget deficits. While

viewed from a social term, tax amnesty is presented as an effective tool to improve taxpayers' compliances which can lead to a decrease in the informal economy in the country.

References

- Agustina, L. & Y. Gunawan & W. Chandra (2018), "The Impact of Tax Amnesty Announcement Towards Share Performance and Market Reaction in Indonesia", *Accounting and Finance Research*, 7(2), 39-47.
- Alm, J. & M. Mckee & W. Beck (1990), "Amazing Grace: Tax Amnesties and Compliance", *National Tax Journal*, 43(1), 23-37.
- Alm, J. & M.J. Vazquez (2009), "Do Tax Amnesties Work? The Revenue Effects of Tax Amnesties During the Transition in the Russian Federation", *Aeconomic Analysis & Policy*, 39(2), 235-253.
- Andreoni, J. (1991), "The Desirability of a Permanent Tax Amnesty", *Journal of Public Economics*, 45(1), 143-159.
- Aspa, D.R. (2017), "The Philippine Experience with Tax Amnesties", *NTRC Tax Research Journal*, xxviii(5), 27-53.
- Baer, K. & E.L. Borgne (2008), *Tax Amnesties: Theory, Trends and Some Alternatives*, (First Edition b.). Washington, D.C: International Monetary Fund.
- Bayer, R. & H. Oberhofer & H. Winner (2014), "The Occurrence of Tax Amnesties: Theory and Evidence", *Working Papers in Economics and Finance*, 6, 1-42.
- Borgne, E.L. (2006), "Economic and Political Determinants of Tax Amnesties in the U.S.A.", *International Monetary Fund Working Papers*, 06(222), 2-13.
- Buckwalter, N.D. & N.Y. Sharp & J.H. Wilde & D.A. Wood (2014), "Are State Tax Amnesty Programs Associated with Financial Reporting Irregularities?", *Public Finance Review*, 42(6), 774-799.
- Çetin, G. (2007), "Vergi Aflarının Vergi Mükelleflerinin Tutum ve Davranışları Üzerindeki Etkisi", *Yönetim ve Ekonomi*, 14(2), 171-187.
- Demir, M. & A. Eker (2017), "Muhasebe Meslek Mensuplarının Vergi Aflarının Etkinliğine Yönelik Görüşleri: Sivas İlinde Bir Araştırma", *International Journal of Academic Value Studies*, 3(14), 237-248.
- Doğan, Z. & R. Besen (2008), *Vergi Aflarının Mükellefler Üzerindeki Etkisinin Tespitine İlişkin Bir Araştırma*, Ankara: Maliyet ve Hukuk Yayınları.
- Fisher, R.C. & J.H. Goddeeris & J.C. Young (1989), "Participation in Tax Amnesties: The Individual Income Tax", *National Tax Journal*, 42(1), 15-27.
- Gerger, G.Ç. (2012), "Tax Amnesties and 2010 Tax Amnesty Evaluation in Turkey", *International Journal of Multidisciplinary Thought*, 2(3), 107-113.
- Kargı, V. & C. Yüksel (2010), "Türkiye'de Vergi Aflarının Vergi Adaleti ve Mükellefler Üzerine Etkileri", *Maliye Araştırma Merkezi Konferansları*, 54(1), 22-44.
- Kellner, M. (2005), "Tax Amnesty 2004/2005 - An Appropriate Revenue Tool?", *German Law Journal*, 5(4), 339-346.
- Luitel, S. & S.R. Sobel (2007), "The Revenue Impact of Repeated Tax Amnesties", *Public Budgeting & Finance*, 27(3), 19-38.

- Martin, L. & A. Camarda (2017), *Best Practices in Tax Amnesty and Asset Repatriation Programs*, <<https://knowledgehub.transparency.org/assets/uploads/helpdesk/Bestpracticesintaxamnestyandassetrepatriationprogrammes2017.pdf>>, 09.10.2019.
- Mikesell, L.J. & M.J. Ross (2012), "Fast Money? The Contribution of State Tax Amnesties to Public Revenue Systems", *National Tax Journal*, 65(3), 529-562.
- Moser, C. & G. Kalton (1979), *Survey Methods in Social Investigation*, (T. Edition, Dü.) UK: Dartmouth Publishing Co. Ltd.
- Mouloud, M. (2014), "The Tax Amnesty Program: As Tool to Adjust the Shadow Economy; The International Experiences", *Global Advanced Research Journal of Economics, Accounting and Finance*, 3(2), 017-025.
- Okoye, F. (2019), "The Influence of Tax Amnesty Programme on Tax Compliance in Nigeria: The Moderating Role of Political Trust", *Journal of Accounting and Taxation*, 11(7), 120-129.
- Rechberger, S. & M. Hartner & E. Kirchler & F. Hammerle (2010), "Tax Amnesties, Justice Perceptions and Filing Behavior: A Simulation Study", *Law and Policy*, 32(2), 214-225.
- Sa'adah, N. (2018), "Tax Amnesty Policy as An Effort to Improve State Revenues and Investment Growth", *Earth and Environmental Science*, (175), 1-6.
- Sari, R.I. & D.A. Nuswantara, (2017), "The Influence of Tax Amnesty Benefit Perception to Taxpayer Compliance", *Jurnal Dinamika Akuntansi*, 9(2), 176-183.
- Sayidah, N. & A. Assagaf (2019), "Tax Amnesty from the Perspective of Tax Official", *Cogent Business & Management*, 6(1), 1-12.
- Sudarma, I.M. & I.N. Darmayasa (2017), "Does Voluntary Tax Compliance Increase After Granting Tax Amnesty?", *Accounting and Finance Review*, 2(3), 11-17.
- Sumanjaya, W. & Waluyo (2019), "Tax Amnesty Policy Analysis: Concepts and Applications in Indonesia", *International Journal of Education and Research*, 7(6), 133-144.
- Torgler, B. (2003), *Tax Amnesty and Political Participation*, Andrew Young School of Policy Studies, Georgia State University, Atlanta (USA): Center for Research in Economics, Management and the Arts.
- Tota, I. (2018), "The Link Between Tax Amnesty and Financial Statement Fraud", *International Journal of Economics, Commerce and Management*, VI(7), 196-202.
- Uchitelle, E. (1989), "The Effectiveness of Tax Amnesty Programs in Selected Countries", *FRBNY Quarterly Review*, Autumn, 48-53.
- Villalba, S.A.M. (2017), "On the Effects of Repeated Tax Amnesties", *Journal of Economics and Political Economy*, 4(3), 285-301.
- Yurdadoğ, V. & C.N. Karadağ (2017), "Evaluation of Tax Amnesties in the Context of Empirical Studies Devoted to Turkey", *Eurasian Academy of Sciences, Eurasian Business & Economics Journal*, (8), 134-164.
- Zulhawati, Z. (2017), "The Influence of Taxation Knowledge, Usability and Penalty of Tax Amnesty on Public Perception in the Implementation of Tax Amnesty Policy", *International Journal of u- and e- Service, Science and Technology*, 10(4), 93-110.

Dođan, Z. & E. Abdurrahmani (2021), "Attitudes of Taxpayers towards the Reasons of and the Opinions on Tax Amnesty: Evidence from Kosovo", *Sosyoekonomi*, 29(47), 11-41.